

**LOS ANGELES UNIFIED SCHOOL DISTRICT**

**Budget Services and Financial Planning Division  
Budget Services Branch**

**FINANCIAL GUIDE NO. 1  
January 21, 2014**

**SUBJECT: EMPLOYEE BENEFIT RATES FOR 2014-2015 BUDGET DEVELOPMENT**

These tables are being provided to enable schools and offices to begin planning for FY 2014-15. Changing fiscal circumstances may make it necessary to revise these rates.

	CERTIF. (*) Bargaining and Non- Bargaining Units	BARGAINING UNITS						UNCLASSIFIED		
		A	B	C	D	E	S & ZS	Conf., Mgmt., & Supv.	Cert. (@)	# See Note Below Class.
		School Police	Instrl. Aides	Operations Support Services	Office Technical & Bus. Servs.	Skilled Crafts	Classified Supervisors			
Workers Comp.(s)	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%	2.95%
State Unemp.										
Insurance (s)	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
STRS	8.25%								8.25%	
PARS										3.75%
PERS		42.34% ##	12.52%	12.52%	19.52% ###	13.72%	14.22%	13.72%		
OASDHI (s)			6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		6.20%
Medicare (s)	1.45%		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
<b>TOTAL</b>	<b>12.71%</b>	<b>45.35%</b>	<b>23.18%</b>	<b>23.18%</b>	<b>30.18%</b>	<b>24.38%</b>	<b>24.88%</b>	<b>24.38%</b>	<b>12.71%</b>	<b>14.41%</b>

(s) Statutory benefits

(\*) Includes Certificated Substitutes, add \$95 per substitute day, for health benefit costs.

@ Includes Professional Experts.

# For Relief/Overtime/Temporary Assignment and any position assigned less than half time.

##Use 42.34% for Police Officer/Detective; 19.52% for Plant Security Aides/Sch Safety Officer;  
see Attachment A - PERS rates for School Police/Plant Security Aides.

###For Confidential Office Technical and Business Services, use 16.52%.

For Community Representatives, use 12.56%.

For Student Aides, use 9.32%.

For Teacher Assistants, use 10.47%.

**ADDITIONAL COST FOR REGULAR POSITIONS\***

Hospital - Medical, Dental Care, Vision Care, & Life Insurance	\$ 10,468
Benefits for Retirees	5,382
Other Postemployment Benefits	1,284
<b>Total Cost Per Active Employee</b>	<b>\$ <u>17,134</u></b>

Rates applies to most District employees. For position specific needs, please budget accordingly.  
The rates contained in this Financial Guide will remain in effect until further notice.

For assistance, please call the Budget Services Branch at (213) 241-2100.

APPROVED: Tony Atienza, Director of Budget Services and Financial Planning

DISTRIBUTION: BPS (Budget System) Users; Local District Administrators and Fiscal Staff; Central Office Administrators and Fiscal Staff; and Schools (c/o Fiscal Specialists)

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**Attachment A**

**PERS Rates for School Police and Plant Security Aides**

<u>Class Code</u>	<u>Class Title</u>	<u>Barg. Unit</u>	<u>PERS Rate (%) ##</u>
4206	Chief of Police	VV	33.34
4209	Police Commander	VV	33.34
4211	Sergeant	HH	35.04
4214	Police Detective C	II	42.34
4215	Police Detective	AA	42.34
4216	Lt. Invstgn	SS	35.04
4217	Lt. Invstgn (C)	ZS	35.04
4218	Police Captain	LL	34.54
4218LA	Police Captain	LL	34.54
4219	Police Recruit	AA	42.34
4221	Police Officer	AA	42.34
4223	Lieutenant	HH	35.04
4224	Sr. Police Officer	AA	42.34
4225	Spv Sch Safety Ofc	HH	14.22
4227	Plant Sec Coord	SS	14.22
4230	Plant Sec Spvr	SS	14.22
4233	Sch Safety Ofcr	AA	19.52
4236	Plant Sec Aide	AA	19.52
4239	Spec Officer	NN	13.72
4240	Police Intern	XX	13.72
4241	Plant Sec Aide Ssh	AA	19.52