

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

Revision No. 1
FINANCIAL GUIDE NO. 1
March 16, 2015

SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2015-16

This serves as a guide for schools and offices in planning for fiscal year 2015-16. These rates may be revised based on changes in fiscal condition.

	Certificated Employees*	CLASSIFIED EMPLOYEES BARGAINING UNITS						DISTRICT-REP.	UNCLASSIFIED			
		Bargaining & Non-bargaining Units	A	B	C	D	E		S & ZS	Conf., Mgmt., & Supv.	Cert.@	Class.#
			School Police	Instrl. Aides	Operations Support Services	Office Technical & Business Services	Skilled Crafts		Super-visors			
Medicare (s)	1.45%		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
OASDHI (s)			6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		6.20%		
PARS										3.75%		
PERS		33.02% ##	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%				
STRS	10.73%								10.73%			
SUI (s)	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%		
Workers' Comp.(s)	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%		
Total	15.14%	35.98%	23.21%	23.21%	23.21%	23.21%	23.21%	23.21%	15.14%	14.36%		

s - Statutory benefits

* - Includes certificated substitutes; add \$102 per substitute day for health and benefit costs

@ - Includes Professional Experts

- For "unclassified" positions' relief, overtime, temporary assignments, and any position assigned less than half time; for "classified" positions, use the rate assigned to the specific bargaining unit.

- Use PERS rate of 33.02% for Police Officers/Detectives; 12.60% for Plant Security Aides/School Safety Officers. For additional class titles, see page 2 for PERS Rates.

For Community Representatives, use 12.67%.

For Student Aides, use 9.3%.

For Teacher Assistants, use 10.43%.

ADDITIONAL COST FOR REGULAR POSITIONS

Medical, Dental Care, Vision Care, & Life Insurance	\$10,748
Benefits for retirees	5,554
Other Postemployment Benefits	1,924
Total Additional Cost Per Active Employee	<u><u>\$18,226</u></u>

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PERS Rates for School Police and Plant Security Aides

Class Code	Class Title	Bargaining Unit	PERS Rate
4206	Chief of Police	VV	33.02%
4209	Police Commander	VV	33.02%
4211	Sergeant	HH	33.02%
4214	Police Detective C	II	33.02%
4215	Police Detective	AA	33.02%
4216	Lt. Investigator	SS	33.02%
4217	Lt. Investigator (C)	ZS	33.02%
4218	Police Captain	LL	33.02%
4218LA	Police Captain	LL	33.02%
4219	Police Recruit	AA	33.02%
4221	Police Officer	AA	33.02%
4223	Lieutenant	HH	33.02%
4224	Sr. Police Officer	AA	33.02%
4225	Supervising School Safety Officer	HH	12.60%
4227	Plant Security Coordinator	SS	12.60%
4230	Plant Security Supervisor	SS	12.60%
4233	School Safety Officer	AA	12.60%
4236	Plant Security Aide	AA	12.60%
4239	Special Officer	NN	12.60%
4240	Police Intern	XX	12.60%
4241	Plant Security Aide SSH	AA	12.60%

The rates in this guide apply to most District positions. For position-specific needs, please budget accordingly. The rates contained herein will remain in effect until revised.

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

Approved: Cheryl Simpson, Interim Director, Budget Services and Financial Planning Division

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Central Office Administrators and Fiscal Staff
Schools (c/o Fiscal Specialists)