

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

Revision No. 2
FINANCIAL GUIDE NO. 1
May 8, 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.#
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		32.73%##	11.847%	11.847%	11.847%	11.847%	11.847%	11.847%		
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)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Total	15.24%	35.790%	22.557%	22.557%	22.557%	22.557%	22.557%	22.557%	15.24%	14.46%

s - Statutory benefits

* - Includes certificated substitutes; add \$93 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 32.73% for Police Officers/Detectives; 11.847% for Plant Security Aides/School Safety Officers. For additional class titles, see page 2 for PERS Rates.

Community Representative, use 22.557%.

For Student Aides, use 9.4%.

For Teacher Assistants, use 10.53%.

ADDITIONAL COST FOR REGULAR POSITIONS

Medical, Dental Care, Vision Care, & Life Insurance	\$11,110
Benefits for retirees	5,660
Total Additional Cost Per Active Employee	<u><u>\$16,770</u></u>

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

Revision No. 2
FINANCIAL GUIDE NO. 1
May 8, 2015

PERS Rates for School Police and Plant Security Aides

Class Code	Class Title	Bargaining Unit	PERS Rate
4206	Chief of Police	VV	32.73%
4209	Police Commander	VV	32.73%
4211	Sergeant	HH	32.73%
4215	Police Detective	AA	32.73%
4219	Police Recruit	AA	32.73%
4221	Police Officer	AA	32.73%
4223	Lieutenant	HH	32.73%
4224	Sr. Police Officer	AA	32.73%
4225	Supervising School Safety Officer	HH	11.847%
4233	School Safety Officer	AA	11.847%
4236	Plant Security Aide	AA	11.847%
4239	Special Officer	NN	11.847%
4240	Police Intern	XX	11.847%

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

DISTRIBUTION: Budget Users
Educational Service Center Administrators and Fiscal Staff
Central Office Administrators and Fiscal Staff
Schools (c/o Fiscal Specialists)