

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

Revision No. 1
FINANCIAL GUIDE NO. 1
April 24, 2018

SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2018-19

This serves as a guide for schools and offices in planning for fiscal year 2018-19. These rates may be revised during the fiscal year 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			
		School Police	Instrl. Aides	Operations Support Services	Office Technical & Business Services	Skilled Crafts	Super-visors	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		37.74% #	18.06%	18.06%	18.06%	18.06%	18.06%	18.06%		
STRS	16.28%								16.28%	
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	20.79%	40.80%	28.77%	28.77%	28.77%	28.77%	28.77%	28.77%	20.79%	14.46%

(s) - Statutory benefits

* - Includes certificated substitutes; add \$106 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 37.74% for Police Officers/Detectives; 18.06% for Plant Security Aides/School Safety Officers. For additional class titles, see page 2 for PERS Rates.

For Community Representatives (Unit G), use 28.77%

For Student Aides, use 9.48%

For Teacher Assistants (Unit F), use 8.44% for statutory benefits

ADDITIONAL COST FOR REGULAR POSITIONS (Units F & G see ##)

Medical, Dental Care, Vision Care, & Life Insurance	\$13,990
Benefits for retirees	5,010
Other Post-employment Benefits	0
Total Additional Cost Per Active Employee	<u>\$19,000</u>

##ADDITIONAL COST FOR UNITS F & G

Unit F Medical, Dental Care, and Vision Care	\$ 5,100
Unit G Medical, Dental Care, and Vision Care	\$ 2,550

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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	37.74%
4209	Police Commander	VV	37.74%
4211	Sergeant	HH	37.74%
4215	Police Detective	AA	37.74%
4219	Police Recruit	AA	37.74%
4221	Police Officer	AA	37.74%
4223	Lieutenant	HH	37.74%
4224	Sr. Police Officer	AA	37.74%
4225	Supervising School Safety Officer	HH	18.06%
4233	School Safety Officer	AA	18.06%
4236	Plant Security Aide	AA	18.06%
4239	Special Officer	NN	18.06%
4240	Police Intern	XX	18.06%

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

For assistance, please call Budget Services and Financial Planning Division at 213-241-2100.

Approved: Cheryl Simpson, ^{CS}Director, Budget Services and Financial Planning Division

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