

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

FINANCIAL GUIDE NO. 1
November 4, 2025

SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2026-27

This serves as a guide for schools and offices in planning for fiscal year 2026-27. These rates may be revised during the fiscal year based on changes in fiscal condition.

Rates are for employees with a full time equivalent of 0.50 or higher

	Certificated Employees ¹	CLASSIFIED EMPLOYEES BARGAINING UNITS							District Rep.	Unclassified	
	Bargaining & Non-Bargaining Units	A & H	B	C	D	E	G	S & ZS		Cert. ²	Class. ³
		Local Safety Members	Instrl. Aides	Operations Support Services	Office Technical & Business Services	Skilled Crafts	Cmty. Reps & School Spvn Aides	Super-visors	Conf., Mgmt., & Supv.		
Medicare (s)	1.45%	1.45%	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		76.55% #	26.90%	26.90%	26.90%	26.90%	26.90%	26.90%	26.90%		
STRS	19.10%									19.10%	
SUI (s)	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Workers' Comp.(s)	1.79%	1.79%	1.79%	1.79%	1.79%	1.79%	1.79%	1.79%	1.79%	1.79%	1.79%
Total	22.39%	79.84%	36.39%	36.39%	36.39%	36.39%	36.39%	36.39%	36.39%	22.39%	7.04%

(s) - Statutory benefits

¹ - Includes certificated substitutes; add \$149 per substitute day for health and benefit costs

² - For "unclassified" positions and temporary assignments including Professional Experts

³ - For "unclassified" positions and temporary assignments; for "classified" positions, relief, overtime, and for positions assigned less than half time, use the rate assigned to the specific bargaining unit.

- Use PERS rate of 76.55% for Police Officers/Detectives; 26.90% for School Safety Officers. For additional class titles, see page 2 for PERS and OASDHI Rates.

For Student Aides, use 4.38%

For Student Workers (Unit G), use 36.39%

For Teacher Assistants (Unit F), use 7.04% for statutory benefits

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

Medical, Dental Care, Vision Care, & Life Insurance	\$19,428
Benefits for retirees	5,479
Other Post-employment Benefits	2,000
Total Additional Cost Per Active Employee	<u>\$26,907</u>

##ADDITIONAL COST FOR UNITS F & G

Unit F & G Medical, Dental Care, and Vision Care	\$ 19,428
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PERS and OASDHI Rates for Local Safety Members

Class Code	Class Title	Bargaining Unit	PERS Rate	OASDHI
4206	Chief of Police	VV	76.55%	6.20%
4209	Deputy Chief of Police	VV	76.55%	6.20%
4211	Sergeant	HH	76.55%	6.20%
4215	Police Detective	AA	76.55%	
4219	Police Recruit	AA	76.55%	
4221	Police Officer	AA	76.55%	
4223	Lieutenant	HH	76.55%	6.20%
4224	Sr. Police Officer	AA	76.55%	
4225	Safety Officer Sergeant	HH	26.90%	6.20%
4233	School Safety Officer	AA	26.90%	6.20%
4239	Security Officer	NN	26.90%	6.20%
4240	Police Intern	XX	26.90%	6.20%

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.

Woineshet Gebeyaw

Approved: Woineshet Gebeyaw, Director, Budget Services and Financial Planning

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