

For school budget planning, the fringe benefit rates (fiscal year 2008-2009) listed below are to be used.

**SIGNIFICANT CHANGES**

Effective with the 1991-92 school year the District must pay Social Security for all employees who are not covered by a retirement system. This means that all certificated and classified assignments of less than half-time as well as all unclassified assignments (with the exception of Student Aides) will now be subject to Social Security contributions as well as Workers' Compensation, Unemployment Insurance and Medicare. Teacher Assistants and Counseling Assistants are also subject to these contributions since they are not participating in a retirement system.

**MANDATORY BENEFIT RATES**

The following rates are applied to all salary dollars for the category listed.

Positions of Half-time or More	Unit	Workers' Comp.	Unemploy. Insurance	Social Security	Medicare	PARS	PERS	STRS	Total
Certificated	All	0.86 %	0.30 %		1.32 %			8.05 %	10.53 %
Instructional Aides	B	0.86 %	0.30 %	6.20 %	1.32 %		12.45 %		21.13 %
Operations & Support	C	0.86 %	0.30 %	6.20 %	1.32 %		12.45 %		21.13 %
Office, Technical, Business	D	0.86 %	0.30 %	6.20 %	1.32 %		19.45 %		28.13 %
X/Z Basis - Certificated		0.86 %	0.30 %		1.32 %			8.05 %	10.53 %
X/Z Basis - Classified		0.86 %	0.30 %	6.20 %	1.32 %				8.68 %

**Unclassified & Assignments of Less than Half-Time**

Positions less than half-time	All	0.86 %	0.30 %	6.20 %	1.32 %	3.75 %			12.43 %
Classified Overtime/Relief	All	0.86 %	0.30 %	6.20 %	1.32 %				8.68 %
Unclassified (Sch. Supvs. Aides, Playground Wkrs, Counseling Asst.) District Training Rates - Classified	N/A	0.86 %	0.30 %	6.20 %	1.32 %				8.68 %
Professional Expert/District Training Rates - Certificated	N/A	0.86 %	0.30 %		1.32 %			8.05 %	10.53 %
Replacement Time, Auxiliary Hours, Extended Teaching/Counseling	U	0.86 %	0.30 %		1.32 %			8.05 %	10.53 %
Student Aide	N/A	0.86 %	0.30 %	4.46 %	1.32 %	3.75 %			10.69 %
Community Rep.	N/A	0.86 %	0.30 %	1.62 %	1.32 %	3.75 %			7.85 %

Please note that benefits for members of Unit F - Teacher Assistants, will be factored into the budgeted hourly rate for all Teacher Assistants, as required under the current contract. Teacher Assistant benefits rates are therefore excluded from these tables.

**LIFE/HEALTH BENEFIT RATES**

The following represents the additional cost per position for life insurance, health insurance and related benefits. These benefits are provided for employees assigned half-time or greater in eligible classified and certificated positions.

Full and Half-time Positions	Rate Per Employee
Hospital-Medical, Dental Care, Vision Care, & Life Insurance	\$ 7,956
Benefits for Retirees	\$ 3,816
Total Cost per Active Employee	\$ 11,772
Monthly Cost per Active Employee	\$ 981

\* Medicare tax is also mandatory for all certificated employees and unclassified employees hired after April 1, 1986.