



# IMPERIAL VALLEY COLLEGE

## 2010-11 FRINGE BENEFIT COSTS

	<u>Rate</u>	
<b><u>STRS-State Teacher's Retirement System</u></b>	<b>8.25%</b>	<b>0.0825</b>
3110 Certificated (instruction)	<i>Applies to all full time certificated and</i>	
3111 Non-instruction	<i>hourly certificated who are members of STRS</i>	
<b><u>PERS-Public Employee's Retirement System</u></b>	<b>10.707%</b>	<b>0.10707</b>
3220 Classified	<i>Applies to ALL Classified, 50% or more contract</i>	
3221 Classified and other		
<b><u>SOCIAL SECURITY (FICA)</u></b>	<b>6.2%</b>	<b>0.062</b>
3310 Certificated	<i>Applies to hourly certificated not yet STRS members</i>	
3311 Certificated (non-instruction)		
3320 Classified	<i>Applies to ALL Classified wages</i>	
3321 Instructional Aides		
<b><u>MEDICARE</u></b>	<b>1.45%</b>	<b>0.0145</b>
3330 Certificated	<i>Applies to all certificated employees hired after 4/1/86</i>	
3331 Certificated (non-instruction)		
3340 Classified and other	<i>Applies to ALL Classified wages and</i>	
3341 Instructional Aides	<i>Student wages are EXEMPT</i>	
<b><u>INCOME PROTECTION</u></b>	<b>0.4500%</b>	<b>0.0045</b>
	<i>Full time certificated only</i>	
	<i>cost included in 3410 and 3411 accounts</i>	
<b><u>STATE UNEMPLOYMENT INSURANCE</u></b>	<b>0.72%</b>	<b>0.0072</b>
3510 Certificated	<i>Applies to ALL employees wages</i>	
3511 Certificated (non-instruction)	<i>Student wages are EXEMPT</i>	
3520 Classified		
3521 Instructional Aides		
<b><u>WORKERS COMPENSATION</u></b>	<b>0.593%</b>	<b>0.00593</b>
3610 Certificated	<i>Applies to ALL wages</i>	
3611 Certificated (non-instruction)		
3620 Classified		
3621 Instructional Aides		
<b><u>HEALTH &amp; WELFARE</u></b>		
3410 Certificated		
3411 Certificated (non-instruction)		
3420 Classified		
3421 Instructional Aides		

  

	Comprehensive		Comprehensive + Frontera	
	Monthly	Tenthly	Monthly	Tenthly
<b>Medical &amp; RX</b>				
EE Only	482.11	578.53	487.11	584.53
EE + Spouse	872.35	1,046.82	877.35	1,052.82
EE + Child(ren)	764.43	917.32	768.81	922.57
EE + Family	968.48	1,162.18	973.48	1,168.17
<b>Dental</b>	85.74	102.89		
<b>Vision</b>	17.14	20.57		
<b>Basic Life</b>	1.70	2.04		
<b>Holman Group</b>	15.36	18.43		
<b>Examples:</b>	<i>Annual Cost</i>			
<i>Employee only</i>	<i>7,224.60</i>			
<i>Employee+spouse</i>	<i>11,907.50</i>			
<i>Employee+children</i>	<i>10,612.50</i>			
<i>Employee+family</i>	<i>13,061.10</i>			
<i>(Comprehensive without Frontera)</i>				

  

<b><u>PAYROLL OBJECT CODES</u></b>
11xx Certificated (instruction)
12xx Certificated (non-instruction)
13xx Certificated per-session, summer, coaches & overload
14XX Certificated consultants, & other non-instruction
21xx Classified - Noninstructional
22xx Classified - Instructional Aides
23xx Student wages, overtime, Prof Growth
24xx Tutors