

**COAST COMMUNITY COLLEGE DISTRICT
DISTRICT BUDGET DEPARTMENT
MEMORANDUM**

July 13, 2023

TO: Campus Business Offices
FROM: Araceli Alvarez

SUBJECT: Fringe Benefit Rates for 2023/2024

Please budget the following fringe benefit rates for the 2023-2024 fiscal year.
(Note: Percentages shown represent Employer's cost only).

		Inst	Non-Instr
STRS-Regular (Contract Employees – A)	19.10%	3110	3130
PERS (Contract Employees - B)	26.68%*	3210	3230
FICA/OASDI (Contract Employees – B)	6.20%	3310	3330
Medicare (Contract Employees) (Certificated employees hired after April 1986)	1.45%	3340	3350
PARS (Hourly employees)	1.30%**	3360	3370
Unemployment Insurance (UIC) (All employees except students)	0.05%*	3510	3530
Workers' Comp (All employees)	1.70%	3610	3630
Retiree Medical Benefit	0.00%	3450	3460
Health & Welfare	75% - 100% FTE 50% - 74% FTE	3410	3430
	\$20,360/year* \$10,180/year*		

Contract Employees – A Payroll

STRS	19.10%
Medicare	1.45%
UIC	0.05%*
Workers' Comp	1.70%
Retiree Medical Benefit	0.00%

TOTAL 22.30%*

+Health & Welfare (see above)

Contract Employees – B Payroll

PERS	26.68%*
FICA/OASDI	6.20%
Medicare	1.45%
UIC	0.05%*
Workers' Comp	1.70%
Retiree Medical Benefit	0.00%

TOTAL 36.08%*

+Health & Welfare (see above)

Hourly Employees

Medicare	1.45%
PARS	1.30%
UIC	0.05%*
Workers' Comp	<u>1.70%</u>
TOTAL	4.50%*

Students

Workers' Comp	<u>1.70%</u>
TOTAL	1.70%

Classified OT

B – Payroll	<u>9.40%</u>
TOTAL	9.40%*

Professional Expert (S Schedule)

Medicare	1.45%
UIC	0.05%*

PARS	1.30%**
Workers' Comp	<u>1.70%</u>
	4.50%*

Contract Employees HRLY – A Payroll 22.30%*; Contract Employees HRLY–B Payroll 36.08%*

**Denotes Change in benefit rate from Adopted Budget 2022/23*

*** PARS rate will change to PERS rate (27.00%) once the Professional Expert reaches the 1,000 hours limit in the fiscal year*

Changes based on SSC 2023-2024 Governor's budget as of 7/10/2023