

LOS ANGELES UNIFIED SCHOOL DISTRICT
 Budget Services and Financial Planning Division
 Budget Services Branch

Revision No. 1
 FINANCIAL GUIDE NO. 1
 March 9, 2011

SUBJECT: EMPLOYEE BENEFIT RATES FOR 2011-2012 BUDGET DEVELOPMENT

These tables are being provided to enable schools and offices to begin planning for FY 2011-2012. Changing fiscal circumstances may make it necessary to revise these rates.

	CERTIF. (*) Bargaining and Non- Bargaining Units	BARGAINING UNITS						UNCLASSIFIED		
		A	B	C	D	E	S & ZS	Conf., Mgmt., & Supv.	Cert. (@)	# See Note Below Class.
		School Police	Instrl. Aides	Operations Support Services	Office Technical & Bus. Servs.	Skilled Crafts	Classified Supervisors			
Workers Comp.(s)	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
State Unemp. Insurance (s)	1.61%	1.61%	1.61%	1.61%	1.61%	1.61%	1.61%	1.61%	1.61%	1.61%
STRS	8.25%								8.25%	
PERS		40.95% ##	12.42%	12.42%	19.42% ###	13.62%	14.12%	13.62%		
OASDHI (s)			6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		6.20%
Medicare (s)	1.45%		1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
TOTAL	13.81%	45.06%	24.18%	24.18%	31.18%	25.38%	25.88%	25.38%	13.81%	11.76%

(s) Statutory benefits

(*) Includes Certificated Substitutes, add \$86 per substitute day, for health benefit costs.

@ Includes Professional Experts.

For Relief/Overtime/Temporary Assignment and any position assigned less than half time.

##Use 40.95% for Police Officer/Detective; 19.42% for Plant Security Aides/Sch Safety Officer;

see Attachment A - PERS rates for School Police/Plant Security Aides.

###For Confidential Office Technical and Business Services, use 16.42%.

For Community Representatives, use 11.72%.

For Student Aides, use 9.78%.

For Teacher Assistants, use 11.29%.

ADDITIONAL COST FOR REGULAR POSITIONS*

Hospital - Medical, Dental Care, Vision Care, & Life Insurance	\$ 9,934
Benefits for Retirees	4,644
Other Postemployment Benefits	348
Total Cost Per Active Employee	\$ <u>14,926</u>

The rates contained in this Financial Guide will remain in effect until further notice.

For assistance, please call the Budget Services Branch at (213) 241-2100.

APPROVED: Yumi Takahashi, Budget Director 

DISTRIBUTION: BPS (Budget System) Users; Local District Administrators and Fiscal Staff; Central Office Administrators and Fiscal Staff; and Schools (c/o Fiscal Specialists)

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Attachment A

PERS Rates for School Police and Plant Security Aides

<u>Class Code</u>	<u>Class Title</u>	<u>Barg. Unit</u>	<u>PERS Rate (%) ##</u>
4206	Chief of Police	VV	31.95
4209	Police Commander	VV	31.95
4211	Sergeant	HH	33.65
4214	Police Detective C	II	40.95
4215	Police Detective	AA	40.95
4216	Lt. Invstgn	SS	33.65
4217	Lt. Invstgn (C)	ZS	33.65
4218	Police Captain	LL	33.15
4218LA	Police Captain	LL	33.15
4219	Police Recruit	AA	40.95
4221	Police Officer	AA	40.95
4223	Lieutenant	HH	33.65
4224	Sr. Police Officer	AA	40.95
4225	Spv Sch Safety Ofc	HH	14.12
4227	Plant Sec Coord	SS	14.12
4230	Plant Sec Spvr	SS	14.12
4233	Sch Safety Ofcr	AA	19.42
4236	Plant Sec Aide	AA	19.42
4239	Spec Officer	NN	13.62
4240	Police Intern	XX	13.62
4241	Plant Sec Aide Ssh	AA	19.42