

LOS ANGELES UNIFIED SCHOOL DISTRICT  
Budget Services and Financial Planning Division

Revision No. 1  
FINANCIAL GUIDE NO. 1  
May 8, 2017

**SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2017-18**

This serves as a guide for schools and offices in planning for fiscal year 2017-18. These rates may be revised during the fiscal year based on changes in fiscal condition.

	Certificated Employees*	CLASSIFIED EMPLOYEES BARGAINING UNITS						District Rep.	Unclassified		
		A	B	C	D	E	S & ZS		Conf., Mgmt., & Supv.	Cert.**	Class.***
		School Police	Instrl. Aides	Operations Support Services	Office Technical & Business Services	Skilled Crafts	Super-visors				
Medicare (s)	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		36.70% #	15.53%	15.53%	15.53%	15.53%	15.53%	15.53%			
STRS	14.43%								14.43%		
SUI (s)	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	
Workers' Comp. (s)	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	
<b>Total</b>	<b>18.74%</b>	<b>39.56%</b>	<b>26.04%</b>	<b>26.04%</b>	<b>26.04%</b>	<b>26.04%</b>	<b>26.04%</b>	<b>26.04%</b>	<b>18.74%</b>	<b>14.26%</b>	

(s) - Statutory benefits

\* - Includes certificated substitutes; add \$116 per substitute day for health and benefit costs

\*\* - Includes Professional Experts

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

# - Use PERS rate of 36.70% for Police Officers/Detectives; 15.53% for Plant Security Aides/School Safety Officers. For additional class titles, see page 2 for PERS Rates.

For Community Representatives (Unit G), use 26.04%

For Student Aides, use 9.27%

For Teacher Assistants (Unit F), use 8.23% for statutory benefits

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

Medical, Dental Care, Vision Care, & Life Insurance	\$13,894
Benefits for retirees	4,850
Other Post-employment Benefits	2,020
<b>Total Additional Cost Per Active Employee</b>	<u>\$20,764</u>

##ADDITIONAL COST FOR UNITS F & G

Unit F Medical, Dental Care, and Vision Care	\$ 5,100
Unit G Medical, Dental Care, and Vision Care	\$ 2,550

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PERS Rates for School Police and Plant Security Aides

Class Code	Class Title	Bargaining Unit	PERS Rate
4206	Chief of Police	VV	36.70%
4209	Police Commander	VV	36.70%
4211	Sergeant	HH	36.70%
4215	Police Detective	AA	36.70%
4219	Police Recruit	AA	36.70%
4221	Police Officer	AA	36.70%
4223	Lieutenant	HH	36.70%
4224	Sr. Police Officer	AA	36.70%
4225	Supervising School Safety Officer	HH	15.53%
4233	School Safety Officer	AA	15.53%
4236	Plant Security Aide	AA	15.53%
4239	Special Officer	NN	15.53%
4240	Police Intern	XX	15.53%

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.

Approved: Cheryl Simpson,  Director, Budget Services and Financial Planning Division

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