

LOS ANGELES UNIFIED SCHOOL DISTRICT
Budget Services and Financial Planning Division

Revision No.2
FINANCIAL GUIDE NO. 1
May 19, 2020

SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2020-21

This serves as a guide for schools and offices in planning for fiscal year 2020-21. These rates may be revised during the fiscal year based on changes in fiscal condition.

Rates are for employees with a full time equivalent of 0.50 or higher

	Certificated Employees ¹	CLASSIFIED EMPLOYEES BARGAINING UNITS							District Rep.	Unclassified		
	Bargaining & Non-Bargaining Units	A & H	B	C	D	E	G	S & ZS		Conf., Mgmt., & Supv.	Cert. ²	Class. ³
Medicare (s)	1.45%		1.45%	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%	6.20%		
PARS												3.75%
PERS		45.44% #	20.70%	20.70%	20.70%	20.70%	20.70%	20.70%	20.70%	20.70%		
STRS	16.15%										16.15%	
SUI (s)	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
Workers' Comp.(s)	1.85%	1.85%	1.85%	1.85%	1.85%	1.85%	1.85%	1.85%	1.85%	1.85%	1.85%	1.85%
Total	19.51%	47.35%	30.26%	30.26%	30.26%	30.26%	30.26%	30.26%	30.26%	30.26%	19.51%	7.11%

(s) - Statutory benefits

¹ - Includes certificated substitutes; add \$105 per substitute day for health and benefit costs

² - Includes Professional Experts

³ - For "unclassified" positions, 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 45.44% for Police Officers/Detectives; 20.70% for School Safety Officers. For additional class titles, see page 2 for PERS Rates.

For Student Aides, use 8.32%

For Teacher Assistants (Unit F), use 7.30% for statutory benefits

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

Medical, Dental Care, Vision Care, & Life Insurance	\$14,048
Benefits for retirees	4,842
Other Post-employment Benefits	0
Total Additional Cost Per Active Employee	<u>\$18,890</u>

##ADDITIONAL COST FOR UNITS F & G

Unit F Medical, Dental Care, and Vision Care	\$ 5,255
Unit G Medical, Dental Care, and Vision Care	\$ 2,628

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PERS Rates for Local Safety Members

Class Code	Class Title	Bargaining Unit	PERS Rate
4206	Chief of Police	VV	45.44%
4209	Police Commander	VV	45.44%
4211	Sergeant	HH	45.44%
4215	Police Detective	AA	45.44%
4219	Police Recruit	AA	45.44%
4221	Police Officer	AA	45.44%
4223	Lieutenant	HH	45.44%
4224	Sr. Police Officer	AA	45.44%
4225	Supervising School Safety Officer	HH	20.70%
4233	School Safety Officer	AA	20.70%
4239	Security Officer	NN	20.70%
4240	Police Intern	XX	20.70%

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: Tony Atienza Director, Budget Services and Financial Planning Division

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