



# IMPERIAL VALLEY COLLEGE

## 2017-2018 FRINGE BENEFITS COSTS

				Employee Contribution Rate		Employer Contribution Rate	
STRS-State Teacher's Retirement System				Classic	New	Classic	New
3110	Certificated (instruction)	<i>Applies to all FT and PT</i>	DB	10.250%	9.205%	14.430%	14.430%
3111	Certificated (non-instruction)	<i>certificated who are members of STRS</i>	DBS	8.000%	8.000%	8.250%	8.250%
			Reduced Workload	10.250%	N/A	14.430%	N/A
<i>*for more information please visit the STRS website*</i>							
PERS-Public Employee's Retirement System				Classic	New	Classic	New
3220	Classified	<i>Applies to ALL Classified, 50% or more of contract</i>		7.000%	6.500%	15.531%	15.531%
3221	Classified and other						
SOCIAL SECURITY (FICA)				Employee Contribution Rate		Employer Contribution Rate	
3310	Certificated	<i>Applies to hourly certificated not yet STRS members</i>		6.200%		6.200%	
3311	Certificated (non-instruction)						
3320	Classified and other	<i>Applies to ALL classified wages</i>					
3321	Instructional Aides						
MEDICARE				Employee Contribution Rate		Employer Contribution Rate	
3330	Certificated	<i>Applies to all certified employees hired after 04/01/86</i>		1.450%		1.450%	
3331	Certificated (non-instruction)						
3340	Classified and other	<i>Applies to ALL classified wages</i>					
3341	Instructional Aides	<i>Student wages are EXEMPT</i>					
STATE UNEMPLOYMENT INSURANCE				Employee Contribution Rate		Employer Contribution Rate	
3510	Certificated			0.000%		0.050%	
3511	Certificated (non-instruction)	<i>Applies to ALL employees wages</i>					
3520	Classified and other	<i>Student wages are EXEMPT</i>					
3521	Instructional Aides						
STATE DISABILITY INSURANCE				Employee Contribution Rate		Employer Contribution Rate	
3520	Classified and other	<i>Applies to all employees not in or vested in STRS;</i>		0.000%		0.900%	
3521	Instructional Aides	<i>Student wages are EXEMPT</i>					
WORKERS COMPENSATION				Employee Contribution Rate		Employer Contribution Rate	
3610	Certificated			0.000%		1.110%	
3611	Certificated (non-instruction)	<i>Applies to ALL wages</i>					
3620	Classified and other						
3621	Instructional Aides						



## IMPERIAL VALLEY COLLEGE 2017-2018 FRINGE BENEFITS - INSURANCE

Medical & Rx	Comprehensive	Basic	COB	SIMNSA
EE Only	\$930.50	\$783.71	\$610.43	\$326.35
EE + Spouse	\$1,674.84	\$1,408.08	\$1,079.87	\$543.83
EE + Child(ren)	\$1,469.45	\$1,235.16	\$946.27	\$613.36
EE + Family	\$1,858.97	\$1,561.87	\$1,218.43	\$780.53
<b>Dental</b>			\$98.17	
<b>Vision</b>			\$19.19	
<b>Total Monthly Costs</b>				
EE Only	\$1,047.86	\$901.07	\$727.79	\$443.71
EE + Spouse	\$1,792.20	\$1,525.44	\$1,197.23	\$661.19
EE + Child(ren)	\$1,586.81	\$1,352.52	\$1,063.63	\$730.72
EE + Family	\$1,976.33	\$1,679.23	\$1,335.79	\$897.89
<b>Total Annual Costs to District (10thly)</b>				
EE Only	\$10,478.60	\$9,010.70	\$7,277.90	\$4,437.10
EE + Spouse	\$17,922.00	\$15,254.40	\$11,972.30	\$6,611.90
EE + Child(ren)	\$15,868.10	\$13,525.20	\$10,636.30	\$7,307.20
EE + Family	\$19,763.30	\$16,792.30	\$13,357.90	\$8,978.90

<b>Employee Contribution Amounts Annually (paid 10thly)</b>				
	Comprehensive	Basic	COB	SIMNSA
EE Only	\$600.00	\$0.00	\$0.00	\$0.00
EE + Spouse	\$1,200.00	\$600.00	\$300.00	\$0.00
EE + Child(ren)	\$900.00	\$300.00	\$150.00	\$0.00
EE + Family	\$1,200.00	\$600.00	\$300.00	\$0.00

3410 Certificated  
 3411 Certificated (non-instruction)  
 3420 Classified and other  
 3421 Instructional Aides

<u>Payroll Object Codes (Account)</u>
11xx Certificated (instruction)
12xx Certificated (non-instruction)
13xx Certificated per-session, coaches & overload
14xx Certificated consultants, & other non-instruction
21xx Classified - Noninstructional
22xx Classified - Instructional Aides
23xx Student Wages, Overtime, Professional Growth
24xx Tutors

*\*Total annual costs do not include the employee contributions being taken out*