



# IMPERIAL VALLEY COLLEGE

## 2018-2019 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%	10.205%	16.280%	16.280%
3111	Certificated (non-instruction)	<i>certificated who are members of STRS</i>	DBS	8.000%	9.000%	8.250%	8.250%
			Reduced Workload	10.250%	N/A	16.280%	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%	7.000%	18.062%	18.062%
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>		1.000%		0.000%	
3521	Instructional Aides	<i>Student wages are EXEMPT</i>					
WORKERS COMPENSATION				Employee Contribution Rate		Employer Contribution Rate	
3610	Certificated			0.000%		1.048%	
3611	Certificated (non-instruction)	<i>Applies to ALL wages</i>					
3620	Classified and other						
3621	Instructional Aides						



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## 2018-2019 FRINGE BENEFITS - INSURANCE

Total Monthly Costs - Health, Dental, Vision (10thly)				
	Comprehensive	Basic	COB	SIMNSA
EE Only	\$1,011.34	\$924.54	\$883.55	\$463.34
EE + Spouse	\$1,695.67	\$1,488.91	\$1,416.88	\$680.82
EE + Child(ren)	\$1,520.28	\$1,345.99	\$1,271.56	\$750.35
EE + Family	\$1,879.80	\$1,642.70	\$1,583.15	\$917.52
Total Annual Costs to District (paid 10thly)				
	Comprehensive	Basic	COB	SIMNSA
EE Only	\$10,113.36	\$9,245.40	\$8,835.48	\$4,633.44
EE + Spouse	\$16,956.72	\$14,889.12	\$14,168.76	\$6,808.20
EE + Child(ren)	\$15,202.80	\$13,459.92	\$12,715.56	\$7,503.48
EE + Family	\$18,798.00	\$16,427.04	\$15,831.48	\$9,175.20
Employee Contribution Amounts Annually (paid 10thly)				
	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

Payroll Object Codes (Account)
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.***