

LOS ANGELES UNIFIED SCHOOL DISTRICT  
Budget Services and Financial Planning Division

FINANCIAL GUIDE NO. 1  
January 29, 2018

**SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2018-19**

This serves as a guide for schools and offices in planning for fiscal year 2018-19. 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		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		39.17% #	17.70%	17.70%	17.70%	17.70%	17.70%	17.70%		
STRS	16.28%								16.28%	
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)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Total</b>	<b>20.79%</b>	<b>42.23%</b>	<b>28.41%</b>	<b>28.41%</b>	<b>28.41%</b>	<b>28.41%</b>	<b>28.41%</b>	<b>28.41%</b>	<b>20.79%</b>	<b>14.46%</b>

(s) - Statutory benefits

\* - Includes certificated substitutes; add \$106 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 39.17% for Police Officers/Detectives; 17.70% for Plant Security Aides/School Safety Officers. For additional class titles, see page 2 for PERS Rates.

For Community Representatives (Unit G), use 28.41%

For Student Aides, use 9.48%

For Teacher Assistants (Unit F), use 8.44% for statutory benefits

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

Medical, Dental Care, Vision Care, & Life Insurance	\$13,990
Benefits for retirees	5,010
Other Post-employment Benefits	0
<b>Total Additional Cost Per Active Employee</b>	<b>\$19,000</b>

**##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