

LOS ANGELES UNIFIED SCHOOL DISTRICT  
Budget Services and Financial Planning Division

FINANCIAL GUIDE NO. 1  
February 28, 2019

**SUBJECT: EMPLOYEE BENEFIT RATES FOR FISCAL YEAR 2019-20**

This serves as a guide for schools and offices in planning for fiscal year 2019-20. 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 & H	B	C	D	E	G	S & ZS		Conf., Mgmt., & Supv.	Cert.**
	Bargaining & Non-Bargaining Units	Local Safety Members	Instrl. Aides	Operations Support Services	Office Technical & Business Services	Skilled Crafts	Cmty. Reps & School Spvn Aides	Super-visors			
Medicare (s)	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		41.45% #	20.70%	20.70%	20.70%	20.70%	20.70%	20.70%	20.70%		
STRS	17.10%									17.10%	
SUI (s)	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)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
<b>Total</b>	<b>21.61%</b>	<b>44.51%</b>	<b>31.41%</b>	<b>31.41%</b>	<b>31.41%</b>	<b>31.41%</b>	<b>31.41%</b>	<b>31.41%</b>	<b>31.41%</b>	<b>21.61%</b>	<b>14.46%</b>

(s) - Statutory benefits

\* - Includes certificated substitutes; add \$105 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 41.45% for Police Officers/Detectives; 20.70% for School Safety Officers. For additional class titles, see page 2 for PERS Rates.

For Student Aides, use 9.54%

For Teacher Assistants (Unit F), use 8.45% for statutory benefits

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

Medical, Dental Care, Vision Care, & Life Insurance	\$13,990
Benefits for retirees	4,852
Other Post-employment Benefits	0
<b>Total Additional Cost Per Active Employee</b>	<b><u>\$18,842</u></b>

**##ADDITIONAL COST FOR UNITS F & G**

Unit F Medical, Dental Care, and Vision Care	\$ 5,521
Unit G Medical, Dental Care, and Vision Care	\$ 2,761

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PERS Rates for Local Safety Members

Class Code	Class Title	Bargaining Unit	PERS Rate
4206	Chief of Police	VV	41.45%
4209	Police Commander	VV	41.45%
4211	Sergeant	HH	41.45%
4215	Police Detective	AA	41.45%
4219	Police Recruit	AA	41.45%
4221	Police Officer	AA	41.45%
4223	Lieutenant	HH	41.45%
4224	Sr. Police Officer	AA	41.45%
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: Cheryl Simpson, Director, Budget Services and Financial Planning Division

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