

## Benefit Calculation Template

**FY 2019: July 1, 2018 to June 30, 2019**

**Adopted Budget**

Calculates benefits by Employee Classification (Pro-rated fixed benefits by months of employment)

**Department Assistant III**    A5: Position Title (if applicable)  
 \$37,284.24    A6: Enter Annual Salary only  
 \$10,356.82 Flexible Benefits  
 \$18,422.49 Fixed Benefits (if applicable)

Employee Type: **Classified (20+ hours/week)**    D7: Select type of employee from Drop Down

Totals	PTRBDCA CODE	Flexible Benefit Matrix								Flexible Benefits Total Column K	
		519	906	912	913	914	930	994	999		
<b>\$28,779.31 Total Benefits</b>		DEF BEN	MEDICARE	WKRS COMP	LTD 1	UNEMP	STRS	OASDI	PERS		
<b>\$66,063.55 Total Salary + Benefits</b>		3.70%	1.45%	1.026%	0.990%	0.05%	16.28%	6.20%	18.062%		
Employee Classifications		0.0370	0.0145	0.01026	0.00990	0.0005	0.1628	0.0620	0.18062		
Educational Administrator			540.62	382.54	369.11	18.64	6,069.87			7,380.79	
Non Educational Administrator			540.62	382.54	369.11	18.64		2,311.62	6,734.28	10,356.82	
Confidential			540.62	382.54	369.11	18.64		2,311.62	6,734.28	10,356.82	
Confidential / Mgmt Hourly		1,379.52	540.62	382.54		18.64				2,321.32	
Board of Trustees		1,379.52	540.62	382.54	369.11	18.64				2,690.43	
Classified (20+ hours/week)			540.62	382.54	369.11	18.64		2,311.62	6,734.28	10,356.82	
Classified (19 hours/week or less)		1,379.52	540.62	382.54		18.64				2,321.32	
Classified (Flexible Limited Benefit)		1,379.52	540.62	382.54		18.64				2,321.32	
Professional Expert		1,379.52	540.62	382.54		18.64				2,321.32	
Classified Temporary / Hourly		1,379.52	540.62	382.54		18.64				2,321.32	
Classified Overtime 4			540.62	382.54		18.64		2,311.62	6,734.28	9,987.70	
Student Worker				382.54						382.54	
Adjunct Faculty 3			540.62	382.54		18.64	6,069.87			7,011.67	
Contract Faculty			540.62	382.54	369.11	18.64	6,069.87			7,380.79	
Stipends for Faculty 3			540.62	382.54		18.64	6,069.87			7,011.67	
Overload Faculty			540.62	382.54		18.64	6,069.87			7,011.67	
913 = Max of \$653.40 (\$66,000 Cap)							994 = Max of \$7,960.80 (\$128,400 cap)				

----- Fixed Benefits Calculated and Pro-rated ----- 4							
Fixed Benefits Total		PTRBDCA Benf Codes	Fixed Mthly Rate	Pro-rated by No. of Mos.	Benefit Codes	Fixed Mthly Rate	Pro-rated by No. of Mos.
<b>\$ 18,422.49</b>	A35: Enter No. of Months	Basic Life (491/591)	\$ 7.15	\$ 85.80	Dental (494/594,493/593,495/595)	\$ 113.88	\$ 1,366.56
<b>12</b>	A36: Enter Hrs/Week	Blue Cross Health Ins (331)	\$ 1,334.68	\$ 16,016.16	OPEB-ARC	1.96%	\$ 730.77
<b>40</b>		Vision (490/590)	\$ 18.60	\$ 223.20			

- Notes:
- Long Term Disability (LTD) benefit is effective 3 years from date of hire.
  - In cases of Classified Overtime, retirement benefits will be PERS, Defined Benefit or neither.  
 If employee works < 19 hours/week, benefit will be Defined Benefit; if employee works > 19 hours/week but < 40 hours/week, benefit will be PERS, if > 40 hours/week there will be no retirement benefit
  - Adjunct Faculty and Stipends for Faculty may be Defined Benefit or STRS -- KCCD budgets for STRS since it is higher rate.
  - Some Faculty positions have fixed benefits (Life, Health, Dental) deducted at a 10thly rate, which is the annual total divided by 10 months rather than 12 months. In these cases, benefits are usually deducted August through May.

**Benefit Account Code Template  
Adopted Budget**

Employee Classifications	Salary Account Code	** Flexible Benefits **										BDCA Code 485 OPEB-ARC	BDCA Code 490 Vision	BDCA Code 491 Life	BDCA Code 331 Health	BDCA Code 493 Dental
		BDCA Code 519 DEF BEN	BDCA Code 906 MEDICARE	BDCA Code 912 W/C	BDCA Code 913 LTD	BDCA Code 914 UNEMP	BDCA Code 930 STRS	BDCA Code 994 OASDI	BDCA Code 999 PERS							
		3.70%	1.45%	1.026%	0.990%	0.05%	16.28%	6.20%	18.062%							
CA Class 20+ hours/week (NonInstruct)	2191		3321	3621	3921	3521		3321	3221			3421RC	3421	3421	3421	3421
CZ Class 20+ hours/week (Instructional)	2211		3310	3610	3910	3510		3310	3210			3410RC	3410	3410	3410	3410
CC Class Less than 19 hours/week (NonInstruct)	2191	3721	3321	3621		3521		3321	3221							
CY Class Less than 19 hours/week (Instructional)	2211	3710	3310	3610		3510		3310	3210							
CJ Class Flexible Limited Benefit (NonInstruct)	2191	3721	3321	3621		3521		3321	3321							
CX Class Flexible Limited Benefit (Instructional)	2211	3710	3310	3610		3510		3310	3210							
I1/I2/ I3/N1/ N2/ N3 Contract Faculty	1100 & 1101 & 1110 & 1231 & 1241 & 1251 & 1252		3310	3610	3910	3510	3110					3410RC		3410	3410	3410
OI Overload Faculty (Instructional)	1330		3310	3610		3510	3110									
ON Overload Faculty (NonInstruct)	1330		3341	3641		3541	3131									
M1 Educational Administrator	1214		3340	3640	3940	3540	3130					3440RC	3440	3440	3440	3440
M2 Non Educational Administrator	2110		3320	3620	3920	3520		3320	3220			3420RC	3420	3420	3420	3420
M3 Confidential / Mgmt Hourly		3720	3322	3622		3522										
M6 Confidential	2190	3722	3322	3622	3922	3522		3322	3222			3422RC	3422	3422	3422	3422
AI Adjunct Faculty (Instructional)	1310/1320	3710	3310	3610		3510	3110									
AN Adjunct Faculty (NonInstruct)	1419	3741	3341	3641		3541	3131									
Instructional Stipends	1340	3710	3310	3610		3510	3110									
Other Academic Non-Instructional	1419	3741	3341	3641		3541	3131									
S1 Student (NonInstruct)	2392			3621												
S2 Student (Instructional)	2411/2492			3610												
Classified Overtime (NonInstruct)	2393		3321	3621		3521		3321	3221							
Classified Overtime (Instructional)	2493		3310	3610		3510		3310	3210							
CK Classified Temporary / Hourly (NonInstruct)	2399	3721	3321	3621		3521										
CW Classified Temporary / Hourly (Instructional)	2419/2499	3710	3310	3610		3510										
PN Professional Expert (NonInstruct)	2311/2394	3721	3321	3621		3521										
PI Professional Expert (Instructional)	2412/2495	3710	3310	3610		3510										

**Note:** These are not usual benefits, however, if an employee in one of these categories has exceeded 1000 hours/fiscal year, the employee becomes a PERS member. *(FOR THE SHADED AREA)*

**Note:** In cases where STRS and Def Ben are included amounts are adjusted for general utilization. Not all will pay into STRS or Def Ben. It is an either/or situation.

LTD caps at \$653.40/yr

**Note:** In cases of Classified Overtime, retirement benefits will be PERS, Defined Benefit or neither. If employee works < 19 hours/week, benefit will be Defined Benefit; if employee works > 19 hours/week but < 40 hours/week, benefit will be PERS, if > 40 hours/week there will be no retirement benefit.