### IMPERIAL VALLEY COLLEGE
### 2013-14 FRINGE BENEFITS COSTS

<table>
<thead>
<tr>
<th>Payroll Object Codes</th>
<th>Description</th>
<th>Employer Contribution</th>
<th>Employee Contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>11xx</td>
<td>Certificated (instruction)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12xx</td>
<td>Certificated (non-instruction)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13xx</td>
<td>Certificated per-session, coaches &amp; overload</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14xx</td>
<td>Certificated consultants, &amp; other non-instruction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21xx</td>
<td>Classified - Noninstruction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22xx</td>
<td>Classified - Instructional Aides</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23xx</td>
<td>Student Wages, Overtime, Professional Growth</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24xx</td>
<td>Tutors</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### STRS-State Teacher’s Retirement System
- **3110** Certificated (instruction)  
  Applies to all full time certificated and hourly certificated who are members of STRS  
  Employer Contribution Rate: 8.25%  
  Employee Contribution Rate: 8.00%
- **3111** Certificated (non-instruction)  
  Employer Contribution Rate: 6.20%  
  Employee Contribution Rate: 6.20%

#### PERS-Public Employee’s Retirement System
- **3220** Classified  
  Applies to ALL Classified, 50% or more contract  
  Employer Contribution Rate: 11.44%  
  Employee Contribution Rate: 6.00%
- **3221** Classified and other

#### SOCIAL SECURITY (FICA)
- **3310** Certificated  
  Applies to hourly certificated not yet STRS members  
  Employer Contribution Rate: 6.20%  
  Employee Contribution Rate: 6.20%
- **3311** Certificated (non-instruction)  
  Employer Contribution Rate: 1.45%  
  Employee Contribution Rate: 1.45%
- **3320** Classified and other
- **3321** Instructional Aides

#### MEDICARE
- **3330** Certificated  
  Applies to all certificated employees hired after 4/1/86  
  Employer Contribution Rate: 1.45%  
  Employee Contribution Rate: 1.45%
- **3331** Certificated (non-instruction)  
  Employer Contribution Rate: 0.05%  
  Employee Contribution Rate: 0.00%
- **3340** Classified and other
- **3341** Instructional Aides

#### STATE UNEMPLOYMENT INSURANCE
- **3530** Certificated  
  Employer Contribution Rate: 0.00%  
  Employee Contribution Rate: 0.00%
- **3511** Certificated (non-instruction)  
  Employer Contribution Rate: 0.00%  
  Employee Contribution Rate: 1.00%
- **3520** Classified and other
- **3521** Instructional Aides

#### WORKERS COMPENSATION
- **3610** Certificated  
  Employer Contribution Rate: 0.78%  
  Employee Contribution Rate: 0.00%
- **3611** Certificated (non-instruction)  
  Employer Contribution Rate: 0.00%  
  Employee Contribution Rate: 1.00%
- **3620** Classified and other
- **3621** Instructional Aides

#### HEALTH & WELFARE
- **3410** Certificated  
  Employer Contribution Rate: 0.00%  
  Employee Contribution Rate: 0.00%
- **3411** Certificated (non-instruction)  
  Employer Contribution Rate: 0.00%  
  Employee Contribution Rate: 0.00%
- **3420** Classified and other
- **3421** Instructional Aides

#### TOTAL COSTS FOR BENEFITS (EMPLOYEES NOW CONTRIBUTE)

<table>
<thead>
<tr>
<th></th>
<th>Comprehensive</th>
<th>Basic</th>
<th>SIMNSA</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EE Only</strong></td>
<td>$680.13</td>
<td>$571.64</td>
<td>$219.22</td>
</tr>
<tr>
<td><strong>EE + Spouse</strong></td>
<td>$1,230.66</td>
<td>$1,033.07</td>
<td>$369.93</td>
</tr>
<tr>
<td><strong>EE + Child(ren)</strong></td>
<td>$1,078.43</td>
<td>$905.27</td>
<td>$417.64</td>
</tr>
<tr>
<td><strong>EE + Family</strong></td>
<td>$1,366.29</td>
<td>$1,146.73</td>
<td>$533.73</td>
</tr>
<tr>
<td><strong>Dental</strong></td>
<td>$85.74</td>
<td>$85.74</td>
<td>$85.74</td>
</tr>
<tr>
<td><strong>Vision</strong></td>
<td>$17.14</td>
<td>$17.14</td>
<td>$17.14</td>
</tr>
<tr>
<td><strong>Basic Life</strong></td>
<td>$8.50</td>
<td>$8.50</td>
<td>$8.50</td>
</tr>
<tr>
<td><strong>Holman Group</strong></td>
<td>$14.92</td>
<td>$14.92</td>
<td>$2.31</td>
</tr>
<tr>
<td><strong>Admin Fee</strong></td>
<td>$1.00</td>
<td>$1.00</td>
<td>$1.00</td>
</tr>
</tbody>
</table>

#### Total Monthly Costs (Medical, Rx, Dental, & Vision)
- **EE Only**  
  Employer Contribution: $807.43  
  Employee Contribution: $698.94  
  Total: $333.91
- **EE + Spouse**  
  Employer Contribution: $1,357.96  
  Employee Contribution: $1,160.37  
  Total: $484.62
- **EE + Child(ren)**  
  Employer Contribution: $1,205.73  
  Employee Contribution: $1,032.57  
  Total: $532.33
- **EE + Family**  
  Employer Contribution: $1,493.59  
  Employee Contribution: $1,274.03  
  Total: $648.42

#### Total Annual Costs (Medical, Rx, Dental, & Vision)
- **EE Only**  
  Employer Contribution: $9,689.16  
  Employee Contribution: $8,387.28  
  Total: $4,006.92
- **EE + Spouse**  
  Employer Contribution: $16,295.52  
  Employee Contribution: $13,924.44  
  Total: $5,815.44
- **EE + Child(ren)**  
  Employer Contribution: $14,468.76  
  Employee Contribution: $12,390.84  
  Total: $6,387.96
- **EE + Family**  
  Employer Contribution: $17,923.08  
  Employee Contribution: $15,288.36  
  Total: $7,781.04

Updated 08/28/2013