

2009 - 2010 EMPLOYEE BENEFITS

<u>HEALTH & WELFARE</u>	<u>Optional Annual Fringe Benefit</u>	<u>Annual Hospitalization plus Fringe Benefits</u>	
C.T.A.	\$3,601.19 (07/07)	\$12,192	If employed 50% or more, District pays an annual cost of \$8,591 for hospitalization plus proportionate share of the optional fringe benefit total. **
C.S.E.A.	\$3,491.30 (07/00)	\$12,082	
Management	\$4,419.60 (07/04)	\$13,011	
Confidential	\$3,798.30 (07/04)	\$12,389	
C.S.E.A (Less than 50%)		\$10,359	Less than 50%, no hospitalization is paid.

S.T.R.S.

Certificated 8.25%

P.E.R.S.

C.S.E.A. & Confidential 16.709% (7/1/09)
 Management 9.709% (7/1/09)

Social Security

Classified PERS 7.65% (6.2% Soc. Sec. & 1.45% Medicare)
 Classified non-retirement 7.65% (except full time students enrolled
 Certificated non-retirement 7.65% at CC or FC)
 Wage Base first \$106,800 (1/1/09) - Soc. Sec.
 Wage Base Eliminated (1/1/94) - Medicare

Workers' Compensation

All Salaries 1.50% (7/1/07)
 (including hourly)

Unemployment Insurance

All Salaries .30% (7/1/08)
 (including hourly, except
 Full-Time Students enrolled at CC or FC)

Medicare

All employed after 4/01/86 1.45% (if applicable)
 not paying Social Security
 (except F/T Students enrolled at CC or FC)
 Wage Base Eliminated (1/1/94)

Retiree Medical Benefit

1.0%
 (Applies to CTA, CSEA, Confidential, and Managers)

**NOTE: These figures represent the highest health insurance premium available to employees. Costs vary with select plans, for actual health insurance costs, contact the Benefits Department. See summary sheet on the reverse side.

07/01/09

Summary

C.T.A.	11.050%	plus (\$12,192 per FTE)
C.T.A. (hired after 4/1/86 includes Medicare)	12.500%	plus (\$12,192 per FTE)
C.S.E.A.	27.159%	plus (\$12,082 per FTE)
C.S.E.A. (Less than 50%, includes Social Security)	10.450%	plus (% of employment x \$10,359)
Hourly (adult with Social Security)	9.450%	
Hourly (adult with PERS)	19.159%	
Hourly (Full-Time Students)	1.500%	enrolled at CC or FC
Hourly (Full-Time Students)	9.450%	not enrolled at CC or FC
Cert Part Time Instructors	9.450%	with Social Security
Cert Part Time Instructors	3.250%	with Medicare
Cert Part Time Instructors	10.050%	with STRS
Cert Part Time Instructors	11.500%	with STRS and Medicare
Confidential	27.159%	plus (\$12,389 per FTE)
Classified Management	20.159%	plus (\$13,011 per FTE)
Certificated Management	11.050%	plus (\$13,011 per FTE)
Certificated Management (w/Medicare)	12.500%	plus (\$13,011 per FTE)
Professional Experts	9.450%	w/Social Security and Medicare
	19.159%	w/PERS
Special Project Managers	19.159%	w/PERS plus Stipend Amount

Please note that because of the recent IRS regulations, employees could fall under these different categories. Full time students enrolled at Cypress College or Fullerton College are exempt under IRS regulations from paying into social security and Medicare tax. Full time students **not** enrolled at Cypress College or Fullerton College, under IRS regulations must pay social security and Medicare tax. Their full time student status remains unchanged, except for IRS taxation purposes.