

FRINGE BENEFIT SCHEDULE

Salaries and Fringe Benefits (1000, 2000, 3000)

Salaries have been projected using current salary. A step increase is included, if warranted. Fringe benefit amounts are projected using current rates and current CAPS.

Fringe Benefit Schedule for 2025-26 – Employer Paid

| | | | |
|------|---|-------------------|-------|
| 3101 | STRS – Certificated (Estimated) | 19.10% | .1910 |
| 3102 | STRS – Classified (Estimated) | 19.10% | .1910 |
| 3201 | PERS – Certificated (Estimated) | 27.40% | .2740 |
| 3202 | PERS – Classified (Estimated) | 27.40% | .2740 |
| 3301 | OASDI – Certificated | 6.20% | .062 |
| 3302 | OASDI – Classified | 6.20% | .062 |
| 3311 | Medicare – Certificated | 1.45% | .0145 |
| 3312 | Medicare – Classified | 1.45% | .0145 |
| 3501 | State Unemployment Insurance – Certificated | .05% | .0005 |
| 3502 | State Unemployment Insurance – Classified | .05% | .0005 |
| 3601 | Workers Compensation – Certificated – (Projected) | 1.01% | .0101 |
| 3602 | Workers Compensation – Classified – (Projected) | 1.01% | .0101 |
| 3401 | Health Benefits – Certificated | | |
| 3402 | Health Benefits – Classified | | |
| 3701 | OPEB Allocated (Retiree Benefits) Certificated | 0 | 0 |
| 3702 | OPEB Allocated (Retiree Benefits) Classified | 0 | 0 |
| 3751 | OPEB Direct-Charged Certificated (based on minimum of .5 FTE) | \$753.00 per year | |
| 3752 | OPEB Direct-Charged Classified (based on minimum of .5 FTE) | \$753.00 per year | |
| 3801 | PERS Reduction – Certificated | 0% | 0 |
| 3802 | PERS Reduction – Classified | 0% | 0 |
| 3901 | Other Benefits – Certificated | | |
| 3902 | Other Benefits – Classified | | |

| HEALTH BENEFITS | Per year | Per month |
|--|--------------|-------------|
| CSEA HEALTH CAP | | |
| 4 hours or more per day – 5 days per week | \$ 12,000.00 | \$ 1,000.00 |
| Less than 4 hours per day – 5 days per week | \$ 0.00 | |
| CSEA Income Protection/Disability | \$ 158.64 | \$ 13.22 |
| SACP – All Plans Effective 7/1/2016 | | |
| 75% FTE or more | \$ 12,500.00 | \$ 1,041.67 |
| 50%-75% FTE | Pro-rated | Pro-rated |
| Less than 50% | \$ 0.00 | \$ 0.00 |
| SACP Family Plan members hired before 2/29/16 | | |
| 75% FTE or more | \$ 12,000.00 | \$ 1,000.00 |
| 50%-75% FTE | Pro-rated | Pro-rated |
| Less than 50% | \$ 0.00 | \$ 0.00 |
| SACP Income Protection, annual salary | .34% | .34% |
| SACP Life/Disability Insurance | \$ 90.00 | \$ 7.50 |

| MANAGEMENT/CONFIDENTIAL | Per year | Per month |
|---|-----------------|------------------|
| Health CAP | \$ 11,500.00 | \$ 958.33 |
| Travel Insurance, per employee | \$ 7.00 | |
| Life Insurance | \$ 180.00 | \$ 15.00 |
| Income Protection, annual salary | .59% | .59% |

STIPENDS

Longevity & Masters Stipend Legend (included in Projected Salaries, unless not previously receiving benefit):

| | Longevity Years | Amount |
|---|------------------------|---------------|
| CSEA (Upon Completion of:) | | |
| | 5+ years | \$1,500 |
| | 10+ years | \$2,000 |
| | 15+ years | \$2,500 |
| | 20+ years | \$3,000 |
| | 25+ years | \$3,500 |
| | 30+ years | \$4,000 |
| Management (Upon Completion of:) | | |
| | 5+ years | \$1,500 |
| | 10+ years | \$2,000 |
| | 15+ years | \$2,500 |
| | 20+ years | \$3,000 |
| | 25+ years | \$3,500 |
| | 30+ years | \$4,000 |
| Master's Degree | | \$1,500 |
| | | |
| SACP | | |
| Master's Degree | | \$1,500 |
| | | |