

UNIVERSITY OF ALASKA
FY02 FRINGE BENEFIT PROPOSAL



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Table of Contents

Schedule		Page
1	Significant Assumptions	1-2
2	Leave Benefit Projections	3
3	Staff Benefit Rate Projections	4
4	Staff Benefit Cost Distribution	5-7
5	Wage Base Projection	8

1. Wages for FY02 are based on updated estimates of FY01 wages and incremented as follows:
Classified, exempt employees, executive employees, and nonunion faculty (job groups NR, XR, EX, FN, and FR) - 2.5% plus 1.5% salary grid increase.
AHECTE union employees (job group CR) - 3.5%
UNAC faculty (job group F9) - 3.2%
ACCFT faculty (job group A9) - 2.6% plus \$200 bonus.
Adjunct faculty (job group FT) - 4% minimum rate increase based on "number of semesters" seniority.
2. Leave usage is projected using average rates calculated by job group. Use of average rates is intended to smooth individual year usage fluctuations. Leave carryovers relating to eliminated job groups have been reclassified to sick leave in the applicable remaining faculty groups. The Executive (job group EX) and nonunion faculty (job group FN and FR) usage was calculated using a blended average rate for that group. Due to significant shifts in faculty from nonunion faculty (job groups FN and FR) to the UNAC faculty (job group F9), a two year average was used for the nonunion faculty and a three year average was used for the Executive group (job group EX) which was formed in FY98. A five year average was used for all other job groups.
3. PERS, TRS, and ORP are projected at rates established by the State of Alaska, Division of Retirement, 4.08, 11.00 and 11.67% respectively.
4. Pension costs are estimated at 7.65% applied to the wage base multiplied by the percentage of 2000 calendar year wages below \$42,000 (\$76,200 for adjunct faculty). Pension administration costs are allocated to job groups prorata based on the covered wage base.
5. Medicare is estimated at 1.45% of wages for all employees hired after April 1986 based on 2000 calendar year covered wages. Social security is estimated at 6.2% of non-pension wages below \$80,400 for adjunct faculty and temporary job groups. All new adjuncts will contribute to Social Security, not Pension.
6. Health care costs are estimated at projected usage levels plus estimated retention per employee, less projected recoveries. All benefit eligible job groups pay for spouse/dependent health coverage. As of CY00, UA has two health care plans. A UA 2000 plan covering all nonunion employees and the UA Plan covering all union employees. The amount charged per dependent and the cap for number of dependents charged to both union and non-union employees varies among job groups. Allocation to individual nonunion job groups (NR, XR, EX, FN, FR, NX, and XX) is based on the number of employee participants in each eligible job group. Costs for individual union job groups (CR, F9, AR, and A9) are projected using actual costs by job group.
7. Life insurance costs are estimated based on 12 months at the new negotiated rate of \$0.13 per \$1,000 of coverage from July - December, and \$0.135 per \$1,000 of coverage from January - June. Allocation to individual job groups is based on the number of employee participants in each eligible job group.
8. LTD costs are for self insurance for a limit of 3 months coverage plus premium costs for remaining LTD coverage, estimated based on 12 months at the new negotiated rate of \$.36 per \$100 of salary. Costs are allocated to job groups prorata based on the staff benefit wage base.

9. Unemployment costs are projected based on five years actual experience average, then adjusted consistent with current trends. Allocated to job groups prorata based on the staff benefit wage base.
10. Workers' Compensation costs are estimated at the actuarial consultant's projected self insured FY01 claims level of \$1,092,000 allocated to job group pools based on a combination of claims experiences and exposure. An additional \$98,000 for insurance premiums, professional fees, office operations, and loss prevention is allocated to non-student job groups prorata based on the staff benefit wage base.
11. Tuition waiver costs are projected at the FY00 usage level and adjusted for increases or decreases in tuition rates then reduced or increased consistent with current usage. Employee (excluding adjunct) projected tuition waiver costs are allocated to applicable job groups based on the number of employees. Adjunct projected tuition waiver costs are allocated to that specific job group. Adjunct tuition waivers are limited to three credits per semester and may be used by the employee or their dependent. Effective FY00, dependent and spouse tuition waiver costs are unallowable.
12. AHECTE Legal Trust costs, consulting, and other costs are projected at the level forecasted by the program director. AHECTE legal trust costs are allocated entirely to the benefiting job group, CR. Consulting and other costs are allocated to job groups prorata based on the staff benefit wage base.
13. Labor relations costs are projected at the level forecasted by the program director and are allocated to the union job groups prorata based on their staff benefit wage base.
14. Prior year staff benefit recovery carryforwards are as calculated in the FY00 Fringe Benefit Report. Carryforwards from prior years for restructured job groups have been reclassified to the new groups prorata based on the FY00 wage base. Due to a prior anticipation of an overrecovery in FY00, two thirds of the net of FY98 and FY99 carryforwards were not claimed for FY01 but are claimed in full for FY02.

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX,XX	GN,SN	TOTAL
	<u>Classified</u>	<u>AHECTE</u>	<u>APT Exempt</u>	<u>Faculty</u>	<u>UNAC Faculty</u>	<u>ACCFY Faculty</u>	<u>Adjunct Faculty</u>	<u>Temporary Student SS</u>	<u>Extended Temporary</u>	<u>Student</u>	
FY02 Leave benefits wage base projection	27,260,000	6,750,000	38,900,000	11,480,000	46,500,000	16,020,000	12,090,000	10,630,000	700,000	9,650,000	179,980,000
FY00 Actual leave usage rates:											
Annual leave	8.77%	8.08%	9.37%	7.05%	0.00%	(0.03%)	0.00%	0.00%	7.05%	0.00%	
Sick leave	5.42%	5.95%	4.49%	4.74%	1.02%	1.65%	0.00%	0.00%	4.10%	0.00%	
Holiday/other leave	5.87%	5.37%	4.97%	4.00%	0.00%	0.00%	0.00%	0.00%	5.11%	0.00%	
	<u>20.06%</u>	<u>19.40%</u>	<u>18.83%</u>	<u>15.79%</u>	<u>1.02%</u>	<u>1.62%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>16.26%</u>	<u>0.00%</u>	
Average leave usage rates:											
Annual Leave	9.32%	9.25%	9.64%	7.87%	n/a	n/a	0.00%	0.00%	6.49%	0.00%	
Sick Leave	5.66%	6.46%	4.48%	3.56%	1.08%	1.47%	0.00%	0.00%	3.58%	0.00%	
Holiday/Other Leave	5.90%	5.21%	5.05%	4.55%	n/a	n/a	0.00%	0.00%	4.74%	0.00%	
Total Average Leave Rate	<u>20.88%</u>	<u>20.92%</u>	<u>19.17%</u>	<u>15.98%</u>	<u>1.08%</u>	<u>1.47%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>14.81%</u>	<u>0.00%</u>	
FY02 Leave benefit projection											
Annual leave usage	2,541,376	624,612	3,750,820	903,859	-	-	-	-	45,411	-	7,866,078
FY00 carryforward under (over)	(157,256)	(45,667)	171,587	(37,799)	-	-	-	-	(1,121)	-	(70,256)
Annual leave projection	<u>2,384,120</u>	<u>578,945</u>	<u>3,922,407</u>	<u>866,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,290</u>	<u>-</u>	<u>7,795,822</u>
Sick leave usage	1,543,601	436,183	1,744,201	408,985	503,739	235,012	-	-	25,028	-	4,896,749
FY00 carryforward under (over)	(110,364)	(43,086)	30,244	171,329	(212,972)	(18,501)	-	-	9,267	-	(174,083)
Sick leave projection	<u>1,433,237</u>	<u>393,097</u>	<u>1,774,445</u>	<u>580,314</u>	<u>290,767</u>	<u>216,511</u>	<u>-</u>	<u>-</u>	<u>34,295</u>	<u>-</u>	<u>4,722,666</u>
Holiday/other leave usage	1,608,769	351,977	1,963,492	521,941	-	-	-	-	33,167	-	4,479,346
Estimate for additional holiday (2)	144,324	30,587	155,184	36,251	-	-	-	-	4,552	-	370,898
FY00 carryforward under (over)	(19,270)	19,115	(38,818)	(14,067)	-	-	-	-	4,294	-	(48,746)
Holiday/other leave projection	<u>1,733,823</u>	<u>401,679</u>	<u>2,079,858</u>	<u>544,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,013</u>	<u>-</u>	<u>4,801,498</u>
Calculated Leave Benefit Rates											
Annual	8.75%	8.58%	10.08%	7.54%	0.00%	0.00%	0.00%	0.00%	6.33%	0.00%	7,795,822
Sick	5.26%	5.82%	4.56%	5.06%	0.63%	1.35%	0.00%	0.00%	4.90%	0.00%	4,722,664
Holiday/Other	6.36%	5.95%	5.35%	4.74%	0.00%	0.00%	0.00%	0.00%	6.00%	0.00%	4,801,498
	<u>20.37%</u>	<u>20.35%</u>	<u>19.99%</u>	<u>17.34%</u>	<u>0.63%</u>	<u>1.35%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>17.23%</u>	<u>0.00%</u>	<u>17,319,984</u>
FY02 Proposed Leave Benefit Rates	20.40%	20.40%	20.00%	17.30%	0.60%	1.40%	0.00%	0.00%	17.20%	0.00%	
FY01 Negotiated Rates	20.30%	18.70%	19.40%	16.90%	1.30%	1.80%	0.00%	0.00%	13.20%	0.00%	
Increase/(Decrease)	0.10%	1.70%	0.60%	0.40%	(0.70%)	(0.40%)	0.00%	0.00%	4.00%	0.00%	
Federal participation											
FY00 actual federal participation	10.58%	2.20%	21.72%	8.75%	14.76%	4.15%	7.07%	28.73%	15.84%	24.53%	
Projected FY02 federal wages	2,885,080	148,401	8,450,264	1,004,964	6,861,100	665,403	855,082	3,054,464	110,886	2,367,359	26,403,003
Projected FY02 leave benefit costs	588,556	30,274	1,690,053	173,859	41,167	9,316	-	-	19,072	-	2,552,297
	<u>3,473,636</u>	<u>178,675</u>	<u>10,140,317</u>	<u>1,178,823</u>	<u>6,902,267</u>	<u>674,719</u>	<u>855,082</u>	<u>3,054,464</u>	<u>129,958</u>	<u>2,367,359</u>	<u>28,955,300</u>

(1) In the past couple of years, several job groups have been combined and others have been regrouped. Columns are included for those job groups in order to show reclassification of carryforward for prior years.

(a) Reclassification of carryforward among job groups due to regrouping and reclassifying leave carryforward for ineligible job groups.

(2) Board of Regents approved Martin Luther King, Jr. Day as an additional holiday beginning FY01

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	A9,AR	FT, FW	CT, GT, NT, ST, XT	NX,XX	GN,SN	TOTAL
	<u>Classified</u>	<u>AHECTE</u>	<u>APT Exempt</u>	<u>Faculty</u>	<u>UNAC Faculty</u>	<u>ACCFT Faculty</u>	<u>Adjunct Faculty</u>	<u>Temporary Student SS</u>	<u>Extended Temporary</u>	<u>Student</u>	
FY02 Wage Base, Staff Benefits	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000	9,690,000	200,210,000
Staff Benefits:											
PERS	1,364,172	344,468	1,863,539	125,913	-	-	-	-	-	-	3,698,092
TRS	-	-	63,622	485,514	2,737,076	1,239,455	-	-	-	-	4,525,667
ORP	-	-	28,161	703,154	2,672,137	608,267	-	-	-	-	4,011,719
UA Pension	2,534,557	612,914	3,064,621	474,897	2,463,118	951,318	248,049	3,206	-	-	10,352,680
Medicare & Social Security	385,551	95,370	506,589	115,006	467,533	144,572	702,315	745,761	57,704	-	3,220,401
Health	6,310,491	1,430,000	5,619,316	820,420	4,118,000	1,507,000	-	-	224,773	-	20,030,000
Life	88,893	17,415	79,157	11,557	58,022	22,956	-	-	-	-	278,000
Long Term Disability	104,088	26,180	144,818	42,028	147,878	51,008	-	-	-	-	516,000
Unemployment	88,259	22,202	122,796	35,639	125,394	43,250	31,755	28,527	2,178	-	500,000
Workers' Compensation	343,936	423,482	126,148	36,619	112,349	38,795	28,487	74,488	5,696	-	1,190,000
Tuition	182,264	35,706	162,301	23,696	118,966	47,067	70,000	-	-	-	640,000
Consulting/Other	48,013	44,078	66,800	19,389	68,213	23,528	17,275	15,519	1,185	-	304,000
Labor Relations	-	48,470	-	-	273,770	94,430	69,330	-	-	-	486,000
Postpone 2/3 of FY99 Carryforward to FY02	375,609	124,623	49,617	(496,733)	311,279	24,845	(21,751)	(5,555)	(11,311)	-	350,623
Carryforward from FY00	(92,555)	95,823	(402,893)	(201,015)	(559,879)	73,304	(117,333)	(33,833)	(19,507)	-	(1,257,888)
											<u>48,845,294</u>
Benefit Rates:											
PERS	4.06%	4.07%	3.98%	0.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3,698,092
TRS	0.00%	0.00%	0.14%	3.58%	5.73%	7.52%	0.00%	0.00%	0.00%	0.00%	4,525,667
ORP	0.00%	0.00%	0.06%	5.18%	5.59%	3.69%	0.00%	0.00%	0.00%	0.00%	4,011,719
UA Pension	7.54%	7.24%	6.55%	3.50%	5.16%	5.77%	2.05%	0.03%	0.00%	0.00%	10,352,680
Medicare & Social Security	1.15%	1.13%	1.08%	0.85%	0.98%	0.88%	5.80%	6.86%	6.95%	0.00%	3,220,401
Health	18.76%	16.90%	12.01%	6.04%	8.62%	9.14%	0.00%	0.00%	27.08%	0.00%	20,030,000
Life	0.26%	0.21%	0.17%	0.09%	0.12%	0.14%	0.00%	0.00%	0.00%	0.00%	278,000
Long Term Disability	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%	0.00%	0.00%	0.00%	0.00%	516,000
Unemployment	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.00%	500,000
Workers' Compensation	1.02%	5.01%	0.27%	0.27%	0.24%	0.24%	0.24%	0.69%	0.69%	0.00%	1,190,000
Tuition	0.54%	0.42%	0.35%	0.17%	0.25%	0.29%	0.58%	0.00%	0.00%	0.00%	640,000
Consulting/Other	0.14%	0.52%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.00%	304,000
Labor Relations	0.00%	0.57%	0.00%	0.00%	0.57%	0.57%	0.57%	0.00%	0.00%	0.00%	486,000
Postpone 2/3 of FY99 Carryforward to FY02	1.12%	1.47%	0.11%	(3.66%)	0.65%	0.15%	(0.18%)	(0.05%)	(1.36%)	0.00%	350,623
Carryforward from FY00	(0.28%)	1.13%	(0.86%)	(1.48%)	(1.17%)	0.44%	(0.97%)	(0.31%)	(2.35%)	0.00%	(1,257,888)
	<u>34.88%</u>	<u>39.24%</u>	<u>24.57%</u>	<u>16.18%</u>	<u>27.45%</u>	<u>29.54%</u>	<u>8.49%</u>	<u>7.62%</u>	<u>31.41%</u>	<u>0.00%</u>	<u>48,845,294</u>
FY02 Proposed Staff Benefit Rates	<u>34.90%</u>	<u>39.20%</u>	<u>24.60%</u>	<u>16.20%</u>	<u>27.50%</u>	<u>29.50%</u>	<u>8.50%</u>	<u>7.60%</u>	<u>31.40%</u>	<u>0.00%</u>	
FY01 Negotiated Rates	<u>34.50%</u>	<u>37.50%</u>	<u>25.80%</u>	<u>20.30%</u>	<u>26.80%</u>	<u>30.40%</u>	<u>9.90%</u>	<u>7.90%</u>	<u>24.60%</u>	<u>0.00%</u>	
Increase/(Decrease)	<u>0.40%</u>	<u>1.70%</u>	<u>(1.20%)</u>	<u>(4.10%)</u>	<u>0.70%</u>	<u>(0.90%)</u>	<u>(1.40%)</u>	<u>(0.30%)</u>	<u>6.80%</u>	<u>0.00%</u>	
Federal Participation:											
Wages & leave accrual	3,473,636	178,675	10,140,317	1,178,823	6,902,267	674,719	855,082	3,054,464	129,958	2,367,359	28,955,300
Staff benefit costs	1,212,299	70,040	2,494,518	190,969	1,898,123	199,042	72,682	232,139	40,807	-	6,410,619
	<u>4,685,935</u>	<u>248,715</u>	<u>12,634,835</u>	<u>1,369,792</u>	<u>8,800,390</u>	<u>873,761</u>	<u>927,764</u>	<u>3,286,603</u>	<u>170,765</u>	<u>2,367,359</u>	<u>35,365,919</u>

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9 UNAC Faculty	A9,AR ACCFY Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
	Classified	AHECTE	APT Exempt								
FY02 Projected wage base, staff benefits											
Leave benefit wage base (Sch 5)	27,260,000	6,750,000	38,900,000	11,480,000	46,500,000	16,020,000	12,090,000	10,630,000	700,000	9,650,000	179,980,000
FY00 leave benefit wage base	27,035,174	6,262,060	34,328,453	9,957,261	40,109,536	13,901,662	10,999,034	10,906,295	980,746	9,528,888	164,009,109
Projected dollar change	224,826	487,940	4,571,547	1,522,739	6,390,464	2,118,338	1,090,966	(276,295)	(280,746)	121,112	15,970,891
Projected percentage change	0.83%	7.79%	13.32%	15.29%	15.93%	15.24%	9.92%	(2.53%)	(28.63%)	1.27%	
Proposed leave rates	20.40%	20.40%	20.00%	17.30%	0.60%	1.40%	0.00%	0.00%	17.20%	0.00%	
Leave accrual	5,561,040	1,377,000	7,780,000	1,986,040	279,000	224,280	-	-	120,400	-	17,327,760
Overtime pay (FY00 actual)	771,979	301,056	-	-	-	-	-	196,181	16,800	33,185	1,319,201
Miscellaneous pay (FY00 actual)	32,843	11,476	92,883	100,222	867,667	205,741	9,663	47,291	208	5,990	1,373,984
FY02 overtime pay (1)	778,399	324,514	-	-	-	-	-	191,211	11,991	33,607	1,339,722
FY02 miscellaneous pay (1)	33,116	12,370	105,252	115,549	1,005,908	237,092	10,622	46,093	148	6,066	1,572,216
	33,632,555	8,463,884	46,785,252	13,581,589	47,784,908	16,481,372	12,100,622	10,867,304	832,539	9,689,673	200,219,698
Use	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000	9,690,000	200,210,000
Number of eligible employees	1,123	220	1,000	146	733	290	1,099		40		4,651
PERS:											
FY02 Contribution rate	4.08%	4.08%	4.08%	4.08%							
Wage base	33,630,000	8,460,000	46,790,000	13,580,000							102,460,000
Annual leave pay-off (2)	(194,412)	(17,149)	(295,340)	(54,808)							(561,709)
TRS wages (2)			(578,386)	(4,413,768)							(4,992,154)
ORP wages (2)			(241,309)	(6,025,317)							(6,266,626)
FY02 projected covered wages	33,435,588	8,442,851	45,674,965	3,086,107							90,639,511
PERS Cost	1,364,172	344,468	1,863,539	125,913							3,698,092
PERS Rate	4.06%	4.07%	3.98%	0.93%							
TRS:											
FY02 Contribution rate			11.00%	11.00%	11.00%	11.00%					
TRS wages (2)			578,386	4,413,768	24,882,512	11,267,776					41,142,442
TRS Cost			63,622	485,514	2,737,076	1,239,455					4,525,667
TRS Rate			0.14%	3.58%	5.73%	7.52%					
ORP:											
FY01 Contribution rate			11.67%	11.67%	11.67%	11.67%					
ORP wages (2)			241,309	6,025,317	22,897,488	5,212,224					34,376,338
ORP Cost			28,161	703,154	2,672,137	608,267					4,011,719
ORP Rate			0.06%	5.18%	5.59%	3.69%					
UA Pension Plan:											
2001 Contribution rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%		
Wage Base	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000		190,520,000
2000 Calendar year wages	33,391,922	8,178,589	43,006,457	12,427,594	42,375,569	14,875,188	11,340,437	11,396,721	960,529		177,953,006
2000 Covered wages	32,833,370	7,730,426	36,749,879	5,670,033	28,500,549	11,202,922	3,033,041	43,891	-		125,764,111
Percentage of Wages Covered	98.33%	94.52%	85.45%	45.62%	67.26%	75.31%	26.75%	0.39%	0.00%		
Estimated FY01 Covered Wages	33,067,466	7,996,416	39,982,992	6,195,813	32,135,409	12,411,551	3,236,189	41,862	-		135,067,698
Pension plan admin costs	4,897	1,184	5,921	917	4,758	1,838	479	6	-		20,000
Pension contribution	2,529,660	611,730	3,058,700	473,980	2,458,360	949,480	247,570	3,200	-		10,332,680
Pension cost	2,534,557	612,914	3,064,621	474,897	2,463,118	951,318	248,049	3,206	-		10,352,680
Pension rate	7.54%	7.24%	6.55%	3.50%	5.16%	5.77%	2.05%	0.03%	0.00%		

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9 UNAC Faculty	A9,AR ACCFT Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
	<u>Classified</u>	<u>AHECTE</u>	<u>APT Exempt</u>								
FY02 Projected wage base, staff benefits	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000	9,690,000	200,210,000
Medicare/Social Security:											
2001 Contribution rate - medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		
2001 Contribution rate - social security							6.20%	6.20%	6.20%		
Total contribution rate	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	7.65%	7.65%	7.65%		
Wage Base	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000		190,520,000
2000 Calendar year wages	33,391,922	8,178,589	43,006,457	12,427,594	42,375,569	14,875,188	11,340,437	11,396,721	960,529		177,953,006
2000 CY medicare wages	26,401,510 #	6,358,447 #	32,112,057	7,258,401	28,596,523	8,999,594 #	10,994,908 #	10,445,608 #	867,644		132,034,692
2000 CY social security wages							8,045,191 #	10,168,336 #	874,154		19,087,681
Percentage of CY Wages Covered by Medicare	79.07% #	77.75% #	74.67%	58.41%	67.48%	60.50% #	96.95% #	91.65% #	90.33%		
Percentage of CY Wages Covered by SS							70.94% #	89.22% #	91.01%		
Estimated FY02 Medicare Covered Wages	26,589,748 #	6,577,230 #	34,937,153	7,931,470	32,243,623	9,970,517 #	11,731,328 #	9,962,844 #	749,737		140,693,650
Estimated FY02 SS Covered Wages							8,584,044 #	9,698,387 #	755,363		19,037,794
Medicare/social security cost	385,551	95,370	506,589	115,006	467,533	144,572	702,315	745,761	57,704		3,220,401
Medicare/social security rate	1.15%	1.13%	1.08%	0.85%	0.98%	0.88%	5.80%	6.86%	6.95%		
Health Care:											
Number of eligible employees	1,123	220	1,000	146	733	290			40		3,552
Health cost net of recovery (3)	6,310,491	1,430,000	5,619,316	820,420	4,118,000	1,507,000			224,773		20,030,000
Percent distribution	31.51%	7.14%	28.05%	4.10%	20.56%	7.52%			1.12%		100.00%
Health rate	18.76%	16.90%	12.01%	6.04%	8.62%	9.14%			27.08%		
Life insurance:											
Number of eligible employees	1,123	220	1,000	146	733	290					3,512
Life insurance cost	88,893	17,415	79,157	11,557	58,022	22,956					278,000
Life insurance rate	0.26%	0.21%	0.17%	0.09%	0.12%	0.14%					
LTD insurance											
LTD eligible wages	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000					166,720,000
LTD cost	104,088	26,180	144,818	42,028	147,878	51,008					516,000
LTD rate	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%					
Unemployment:											
Unemployment eligible wages	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000		190,520,000
Unemployment cost	88,259	22,202	122,796	35,639	125,394	43,250	31,755	28,527	2,178		500,000
Unemployment rate	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%	0.26%		
Workers Compensation:											
Average claims percentage	29.91%	38.38%	9.35%	2.71%	8.04%	2.78%	2.04%	6.31%	0.48%		100.00%
Claims forecast allocated per claims percentage	326,637	419,130	102,081	29,634	87,771	30,318	22,263	68,897	5,269		1,092,000
Other costs (4)	17,299	4,352	24,067	6,985	24,578	8,477	6,224	5,591	427		98,000
Net workers' comp costs	343,936	423,482	126,148	36,619	112,349	38,795	28,487	74,488	5,696		1,190,000
Workers' compensation rate	1.02%	5.01%	0.27%	0.27%	0.24%	0.24%	0.24%	0.69%	0.69%		

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion Faculty	F9 UNAC Faculty	A9,AR ACCFT Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
	<u>Classified</u>	<u>AHECTE</u>	<u>APT Exempt</u>								
FY02 Projected wage base, staff benefits	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000	9,690,000	200,210,000
Tuition waivers:											
Number of eligible employees	1,123	220	1,000	146	733	290	1,099				4,611
Employee tuition waiver cost	182,264	35,706	162,301	23,696	118,966	47,067	70,000				640,000
Tuition waiver rate	0.54%	0.42%	0.35%	0.17%	0.25%	0.29%	0.58%				
Consulting/printing/other:											
Consulting/printing/other base	33,630,000	8,460,000	46,790,000	13,580,000	47,780,000	16,480,000	12,100,000	10,870,000	830,000		190,520,000
AHECTE legal trust	-	32,000	-	-	-	-	-	-	-	-	32,000
Consulting cost	48,013	12,078	66,800	19,389	68,213	23,528	17,275	15,519	1,185		272,000
Total consulting cost	48,013	44,078	66,800	19,389	68,213	23,528	17,275	15,519	1,185		304,000
Consulting rate	0.14%	0.52%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	0.14%	
Labor relations:											
Labor relations base		8,460,000			47,780,000	16,480,000	12,100,000				84,820,000
Labor relations cost		48,470			273,770	94,430	69,330				486,000
Labor relations rate		0.57%			0.57%	0.57%	0.57%				
Staff benefit carryforward:											
Postponed 2/3 of FY99 Staff benefit under (over) recovery carryforward to FY02	375,609	124,623	49,617	(496,733)	311,279	24,845	(21,751)	(5,555)	(11,311)		350,623
FY00 Staff benefit under (over) recovery carryforward to FY02	1.12%	1.47%	0.11%	(3.66%)	0.65%	0.15%	(0.18%)	(0.05%)	(1.36%)		
FY00 Staff benefit under (over) recovery carryforward to FY02	(92,555)	95,823	(402,893)	(201,015)	(559,879)	73,304	(117,333)	(33,833)	(19,507)		(1,257,888)
FY00 Staff benefit under (over) recovery carryforward to FY02	(0.28%)	1.13%	(0.86%)	(1.48%)	(1.17%)	0.44%	(0.97%)	(0.31%)	(2.35%)		

- (1) Applied FY01:FY00 leave wage increase to FY00 actuals
- (2) Used FY00 actual amounts plus projected benefits
- (3) Job groups AR, A9, F9, CR are based on health care cost; NR, XR, EX, FN, FR, NX, XX are allocated based on headcount
- (4) Allocated prorata based on staff benefit wage base
- (5) Tuition waivers; adjunct based on projected cost; other employee groups estimated costs are allocated based on headcount

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	AR, A9	FT, FW	CT, GT, NT, ST, XT	NX,XX	GN,SN	TOTAL
	<u>Classified</u>	<u>AHECTE</u>	<u>APT Exempt</u>	<u>Faculty</u>	<u>UNAC Faculty</u>	<u>ACCF Faculty</u>	<u>Adjunct Faculty</u>	<u>Temporary Student SS</u>	<u>Extended Temporary</u>	<u>Student</u>	
10/1/00 headcount	1,120	220	976	145	706	280	1,099		40		4,586
Additional projected for initiatives (2)	<u>3</u>	<u>-</u>	<u>24</u>	<u>1</u>	<u>27</u>	<u>10</u>	<u>-</u>		<u>-</u>		<u>65</u>
Total Headcount	1,123	220	1,000	146	733	290	1,099		40		4,651
FY02 Leave benefits wage base projection:											
FY00 Actual leave wage base	27,035,174	6,262,060	34,328,453	9,957,261	40,109,536	13,901,662	10,999,034	10,906,295	980,746	9,528,888	164,009,109
Estimated FY01 base	26,078,455	6,523,167	36,416,823	10,950,630	43,857,669	15,188,580	11,880,695	10,632,183	696,542	9,647,051	171,871,795
Estimate FY02 increase (1)	<u>651,961</u>	<u>228,311</u>	<u>910,421</u>	<u>273,766</u>	<u>1,403,445</u>	<u>394,903</u>	<u>206,962</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,069,769</u>
	26,730,416	6,751,478	37,327,244	11,224,396	45,261,114	15,583,483	12,087,657	10,632,183	696,542	9,647,051	175,941,564
Nonrepresented employee increment (3)	400,956	-	559,909	168,366	-	-	-	-	-	-	1,129,231
Additional projected for initiatives (2)	<u>128,094</u>	<u>-</u>	<u>1,011,535</u>	<u>85,000</u>	<u>1,234,500</u>	<u>435,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,894,629</u>
Projected FY02 base	<u>27,259,466</u>	<u>6,751,478</u>	<u>38,898,688</u>	<u>11,477,762</u>	<u>46,495,614</u>	<u>16,018,983</u>	<u>12,087,657</u>	<u>10,632,183</u>	<u>696,542</u>	<u>9,647,051</u>	<u>179,965,424</u>
FY02 Leave Wage Base Projection	27,260,000	6,750,000	38,900,000	11,480,000	46,500,000	16,020,000	12,090,000	10,630,000	700,000	9,650,000	179,980,000

(1) 2.5% for job groups FN, FR, NR, XR and EX; 3.5% for CR; 3.2% for F9; 2.6% for AR/A9; 4% per semester taught for FT from Budget & Instit. Research

(2) Based on 50% of the authorized budget for FY02 Initiative funded positions from Budget & Instit. Research

(3) Based on the possibility of a 1.5% grid movement for nonrepresented employees