

**REVISED 12/13/17**

**BAKERSFIELD CITY SCHOOL DISTRICT  
2017/2018 SCHOOL YEAR**

**EMPLOYER-PAID FRINGE BENEFITS AND RATES**

<i>Object code (Certificated/Classified)</i>	3101/3102	3201/3202	3301/3302	3301/3302	3301/3302	3501/3502	3601/3602	3401/3402	
	STRS 0.1443	PERS 0.15531	OASDI 0.062	MEDI 0.0145	SISC Def. Benefits 0.037	Unemploy- ment 0.0005	Workers Comp 0.010	TOTAL %	Health & Welfare (Annual)
<b>BENEFIT PACKAGE</b>	<i>Determine cost of benefits by applying to annual salary appropriate total percent and then adding H&amp;W annual amount if applicable.</i>								
<b>BETA (1)</b> (Teacher Unit)	X			X		X	X	0.1693	<b>\$20,767</b> H&W1
<b>TCHTUT</b> (Teacher Tutors)	X			X		X	X	0.1693	Does not apply
<b>MNGTCE (2)</b> (Certificated Management)	X			X		X	X	0.1693	\$12,806 H&W2
<b>MNGTCL (2)</b> (Classified Management)		X	X	X		X	X	0.2423	\$12,806 H&W2
<b>SUPV (5)</b> (Supervisory)		X	X	X		X	X	0.2423	\$14,314 H&W5
<b>CONF (3)</b> (Confidential)		X	X	X		X	X	0.2423	\$14,627 H&W3
<b>SKILL (1)</b> (Skilled Trades)		X	X	X		X	X	0.2423	<b>\$20,767</b> H&W7
<b>CSEA1</b> (CSEA less than 4 hours)				X	X	X	X	0.0620	Does not apply
<b>CSEA2 (4)</b> (CSEA 4-8 hours)		X	X	X		X	X	0.2423	<b>\$20,767</b> H&W4
<b>CEREXT</b> (Certificated extra time)	X			X		X	X	0.1693	Does not apply
<b>SUBS</b> (Certificated & Classified substitutes)				X	X	X	X	0.0620	Does not apply
<b>CLEX1</b> (Class. extra time for CSEA members less than 4 hrs.)				X	X	X	X	0.0620	Does not apply
<b>CLEX3 (MODIFIED W/PERS)</b> (Class ext time 4-8 hr emp)		X	X	X		X	X	0.2423	Does not apply
<b>CLEX2</b> (Class ext time 4-8 hr emp)			X	X		X	X	0.0870	Does not apply
<b>MILEAGE STIPENDS</b> <i>For certificated mileage stipends (object code 5210), charge Medicare (.0145) if applicable</i> <i>For classified mileage stipends (object code 5220), charge OASDI (.062) and Medicare (.0145) if applicable</i>								0.0145 0.0765	
<b>RETIREE BENEFITS (applies to all salaries including extra-time and subs)</b> <i>Certificated retiree benefit rate</i> <i>Classified retiree benefit rate</i>								0.0161 0.0448	

REVISED 12/13/2017

BAKERSFIELD CITY SCHOOL DISTRICT  
2017/2018 SCHOOL YEAR

FRINGE BENEFITS AND RATES EXCEPTIONS

Object code (Certificated/Classified)	3101/3102	3201/3202	3301/3302	3301/3302	3301/3302	3501/3502	3601/3602		3401/3402
	STRS 0.1443	PERS 0.15531	OASDI 0.062	MEDI 0.0145	SISC Def. Benefits 0.037	Unemploy- ment 0.0005	Workers Comp 0.010	TOTAL %	Health & Welfare (Annual)
<b>BENEFIT PACKAGE</b>	<i>Determine cost of benefits by applying to annual salary appropriate total percent and then adding H&amp;W annual amount if applicable.</i>								
<b>BETANM</b> (Teacher Unit No Medicare)	X					X	X	0.1548	<b>\$20,767</b> H&W1
<b>MGCENM</b> (Cert Mngt No Medicare)	X					X	X	0.1548	\$12,806 H&W2
<b>CS1WPF</b> (CSEA <4 hours w/Pers Fica)		X	X	X		X	X	0.2423	Does not apply
<b>CS1WF</b> (CSEA <4 hours w/ Fica)			X	X		X	X	0.0870	Does not apply
<b>CS2NH</b> (CSEA 4-8 No Health)		X	X	X		X	X	0.2423	Does not apply
<b>CS2WH</b> (CSEA <8 w/ 100% Health)		X	X	X		X	X	0.2423	<b>\$20,767</b> H&W6
<b>MILEAGE STIPENDS</b> <i>For certificated mileage stipends (object code 5210), charge Medicare (.0145) if applicable</i> <i>For classified mileage stipends (object code 5220), charge OASDI (.062) and Medicare (.0145) if applicable</i>								0.0145 0.0765	
<b>RETIREE BENEFITS (applies to all salaries including extra-time and subs)</b> <i>Certificated retiree benefit rate</i> <i>Classified retiree benefit rate</i>								0.0161 0.0448	