

Community Colleges of Spokane Employer's Cost of Employee Fringe Benefits

Effective January 1st each year



Social Security:	2007	2008
OASI - % of Earnings	6.20%	6.20%
OASI - Maximum Earnings	97,500	102,000
Medicare - % of Earnings	1.45%	1.45%
* All wages subject are to Medicare		

Medical Aid/Industrial Insurance:

Full-time Employees Cost (per month)	18.75	21.71
Part-time Hourly (per hour)	0.1172	0.1357
** 2007 Rate Holiday 7/1-12/31/07		



Health Insurance	1/1/2007	7/1/2007	9/1/2007	7/1/2008	9/1/2008
Represented	744.00	707.00	707.00	575.00	575.00
Non-Represented	618.00	707.00	707.00	575.00	575.00
Unemployment Insurance	0.41%	0.42%	0.42%	0.26%	0.26%
Classified Collective Bargaining	0.42%	0.61%	0.61%	0.54%	0.54%
Department of Personnel	0.10%	0.10%	0.10%	0.10%	0.10%
Employee Advisory Program	0.032%	0.028%	0.028%	0.027%	0.027%
Health Savings (Flex Spending)	0.036%	0.032%	0.032%	0.057%	0.057%

Retirement



PERS I	5.46%	6.12%	6.13%	8.31%	8.31%
PERS II	5.46%	6.12%	6.13%	8.31%	8.31%
PERS III	5.46%	6.12%	6.13%	8.31%	8.31%
TRS I	4.74%	4.74%	5.82%	5.82%	8.38%
TRS II	4.74%	4.74%	5.82%	5.82%	8.38%
TRS III	4.74%	4.74%	5.82%	5.82%	8.38%

**** TIAA - CREF**



Under 35 Years	5.00%	5.00%	5.00%	5.00%	5.00%
35-49	7.50%	7.50%	7.50%	7.50%	7.50%
50 +	10.00%	10.00%	10.00%	10.00%	10.00%

Breakdown of Employee/Employer Rates

	1/1/2007	7/1/2007	9/1/2007	7/1/2008	9/1/2008
PERS I					
Employee	6.00%	6.00%	6.00%	6.00%	6.00%
Employer	5.46%	6.12%	6.13%	8.31%	8.31%
PERS II					
Employee	3.50%	3.50%	4.15%	5.45%	5.45%
Employer	5.46%	6.12%	6.13%	8.31%	8.31%
PERS III					
Employee	Varies	Varies	Varies	Varies	Varies
Employer	5.46%	6.12%	6.13%	8.31%	8.31%
TRS I					
Employee	6.00%	6.00%	6.00%	6.00%	6.00%
Employer	4.74%	4.74%	5.82%	5.82%	8.38%
TRS II					
Employee	3.01%	3.01%	2.90%	2.90%	4.18%
Employer	4.74%	4.74%	5.82%	5.82%	8.38%
TRS III					
Employee	Varies	Varies	Varies	Varies	Varies
Employer	4.74%	4.74%	5.82%	5.82%	8.38%

** TIAA-CREF Employee/Employer contributions are the same

Those items noted in **ORANGE** have changed since the previous revision dated 1/17/08.

Revised 4/03/08