
EMPLOYEE BENEFIT EXPENDITURES

I. RELATED POLICIES

A. UCSD Policy and Procedure Manual (PPM)

200-21	Compulsory Health Insurance Program for Foreign Academic or Staff Employees
200-22	Unemployment Insurance
516-9.0	Workers' Compensation

B. UCSD Policy and Procedure/Staff Personnel Manual (PPM/SPM)

250-415	Use of Sick Leave and Vacation: Work-Incurred Injury or Illness
250-775	Retirement

C. Brochures

University of California Retirement System Plans

University of California Group Insurance for Employees and their Dependents

University of California Phased Retirement

II. INTRODUCTION

The University's Payroll System automatically generates charges into the University's General Ledger representing employer contributions to various Employee Benefit programs. A brief description of the programs funded by these charges and details of the computation and recording of these costs in the University's General Ledger is provided below.

III. BACKGROUND

The term "Employee Benefits" has several meanings within the University. From the Personnel Office's point of view, it includes such items as vacation, sick leave, time off for jury duty and voting, and the merit and promotion programs. The cost of these is included in the Salary and Wages category of expense. In addition, Personnel also includes as Employee Benefits those programs paid entirely by the employee, but at a reduced rate due to the University's group purchasing power (i.e., accidental death and dismemberment, and automobile insurance). However, within the University's accounting system the term "Employee Benefit Expenditures" includes only those programs described below which are paid in full or in part by the University and are recorded in the General Ledger as a non-payroll expenditure.

It should be noted that effective October 1, 1980, the San Diego Campus implemented a Vacation Accounting System to record vacation accruals and usage within departmental expenditure accounts. The current procedures for the Vacation Accounting System are set forth in Payroll Supervisor Don Suycott's letter to Administrative Staff, UCSD, and Departmental Timekeepers, dated May 11, 1981.

A. Retirement

1. University of California Retirement System

The University of California Retirement System (UCRS) is administered by The Regents of the University of California.

University academic staff eligible for membership in a retirement system are members of the University of California Retirement System (UCRS). However, due to a quirk in eligibility requirements prior to October 1, 1961, some faculty members carrying research titles were placed in the Public Employees Retirement System (PERS) and remain in that system today.

University staff employees hired on or after October 1, 1961, eligible for membership in a retirement system are members of the University of California Retirement System (UCRS).

Active members of the University of California Retirement System (UCRS), except safety class employees, had an opportunity on April 1, 1976 to coordinate their retirement system with the Federal Insurance Contribution Act (FICA) program (Social Security). All employees, except safety class employees, hired after April 1, 1976, who are required to belong to the University of California Retirement System (UCRS) are required to coordinate their retirement system with the Federal Insurance Contribution Act (FICA).

Additional compensation-Y Factor (compensation paid in addition to the base salary-X Factor), earned by Medical School Faculty who are members of the Medical School Clinical Compensation Plan is not covered compensation for regular retirement benefits. However, they are subject to a special retirement benefit if the benefit is paid from the plan's pooled income fund. The pay plan's incentive compensation-Z Factor is not covered compensation for any retirement purposes.

Faculty members in the Public Employees' Retirement System (PERS) have their special 3% contribution applied to the UCRS Fixed Annuity or, if they had requested, to the Variable Annuity plan. This special contribution is tax-deferred (not reported for tax purposes).

2. Public Employees' Retirement System

The Public Employees' Retirement System (PERS) is administered by the State of California.

University staff employees hired before October 1, 1961, who were eligible for membership in a retirement system are members of the Public Employees' Retirement System, formerly called the State Employees' Retirement System (SERS).

Members of PERS had an opportunity, on November 30, 1961 and 1965 to coordinate their retirement system with the Federal Insurance Contribution Act (FICA) program (Social Security), formerly called Old Age Survivors, and Disability Insurance (OASDI).

The Public Employees' Retirement System also requires that the University of California pay an Administrative Service Charge for each PERS member working on a Federal contract or grant. As of July 1, 1972, this cost was no longer assessed as a direct charge to Federal contracts and grants, but is paid directly from a Systemwide account funded by an allocation of indirect cost recovery funds.

3. Other Retirement Systems

On other campuses of the University of California there are employees who are members of two other retirement systems to which The Regents make matching contributions. Employees of the University's Agricultural Extension program who transferred from Federal Service prior to the inception of UCRS, are members of the Federal Civil Service Retirement System (FCSRS).

A few faculty members who belonged to the California State Teachers' Retirement System (CSTRS) prior to the inception of UCRS were permitted to remain in that system.

B. Group Health Insurance

1. Active Employee

Eligible University employees are permitted to participate in the University's Group Health Insurance Program. At the San Diego Campus, health plan coverage is available from one of the following organizations:

Blue Cross of Southern California

Prudential Health Care Plan

Kaiser Foundation Health Plan, Inc. - Southern California Region

Health Net

2. Retirees

Effective January 1, 1977, the University initiated a policy to institute an equal assessment against all payrolls subject to retirement charges to cover the cost of the employer health insurance contribution for University retirees.

In the past, this cost has been covered by an appropriation of General Funds, irrespective of the fund source from which the employee has been previously paid. Owing to the increase in the cost of health insurance and the increasing number of retirees, and the fact that approximately one-half of this cost relates to employees retiring from other than general funds positions, this new policy was adopted.

C. Group Dental Insurance

1. Active Employee - Staff

Effective January 1, 1982, group dental insurance was offered to all eligible University of California employees. All employees were given the opportunity to enroll in one of two plans during the open enrollment period. Since that period, only new employees have been allowed to enroll in the dental insurance programs.

At the San Diego Campus, dental coverage is available from one of the following organizations:

Aetna Life and Casualty Co.

Safeguard Health Plans, Inc.

2. Active Employee - Faculty

As noted above, all eligible UC employees were offered the opportunity to enroll in a dental plan. Those eligible faculty members who chose not to enroll in the group dental insurance program January 1, 1982 were automatically enrolled in an alternate benefit plan (binding through December 31, 1983). The alternate benefit plan is also available to new faculty members who elect not to participate in the dental program. Faculty members who enroll in dental insurance may cancel at any time, but are not then eligible for the alternate benefit.

The amount of the University contribution to be applied to the costs of the alternate benefit plan is determined by the faculty member's enrollment in health insurance.

3. Retirees

For the same reason set forth for the Group Health Insurance Program in Section III.B.2. above, the dental program for annuitants is funded by assessing a set rate against all departmental payroll expenditures subject to retirement charges.

D. Group Life Insurance

Effective July 1, 1974, each employee who is a member of a Retirement System other than the Public Employees' Retirement System is a recipient of \$5,000 of employer paid term life insurance.

E. Workers' Compensation Insurance

Eligible University employees are covered under the University's Workers' Compensation Insurance Program for injuries "arising out of, or in the course of their employment." See PPM 516-9.0 for additional information.

F. State Unemployment Insurance

Effective January 1, 1972, the University became subject to the California Unemployment Insurance Code. The administrative responsibility for this new employee benefit program was placed with the Unemployment Insurance Coordinator, located in the Staff Personnel Office, Bldg. 501, Warren Campus. See PPM 200-22 for additional information.

The cost of this program is paid for entirely by the University; there are no employee contributions involved.

Campus claims are paid by Systemwide, Controller's Office, from a risk sharing pool created by charges to departmental expenditure accounts. Claims are segregated by campus through the use of an employer account number assigned to each campus.

G. Non-industrial Disability Insurance

Effective January 1, 1977, the University initiated a program to provide protection without cost through Non-industrial Disability Insurance (NDI) to eligible employees against the loss of income resulting from illness or accident not connected with employment. Employees may supplement this protection voluntarily by purchase of Short Term Disability Insurance (SDI). Both programs are designed to bridge the period between the end of salary continuance and the commencement of longer-term disability benefits under the University group life insurance and retirement programs, or both.

H. Management Program Benefit Contribution

Effective October 1, 1979, University employees who were appointed to a position in the Management Program, title codes 0001-0799, became eligible for the Management Program Benefit Contribution. This benefit can be used in two ways. One, to reduce, or pay in full, expenses for certain voluntary insurance plans. Or, two, to contribute to one of three programs in the UCRS Tax Deferred Annuity Plan.

I. Phased Retirement

Phased retirement is a way for individuals to retire gradually by reducing their full-time employment commitment over a period of years. Effective July 1, 1980, University employees who are at least age sixty, and have twenty or more years of University service, may be considered for this program.

Unlike other employee benefits, the cost of the Phased Retirement Program will not be computed and charged to departmental accounts by the payroll system. Instead, the Accounting Office will prepare a financial journal entry to charge the fixed annual cost of the Phased Retirement Program to the appropriate departmental account.

IV. PROCEDURE

A. Rates

The University pays either all or a portion of the costs for the above programs based upon rates set forth in Supplement I.

B. Operating Ledger [Revised Effective 1/1/2003]

All Employee Benefit costs are recorded in the University's Operating Ledger to the same account/fund to which the gross salary is charged using ``Sub-budget 6" and the appropriate object code related to the type of benefit.

The only exception to this rule is where the granting agency expressly prohibits the employee benefit charges as a direct expense against a particular grant (e.g., Federal Work Study, National Institute of Health Career Development Award). For these types of funds, departments will be required to provide an alternate unrestricted, discretionary fund to support the cost of Employee benefits. Once this information has been provided, a journal entry will be prepared to transfer the benefit cost.

[End Revision 1/1/2003]

C. Computation

The computation of employee benefit charges is made by the UCSD Payroll System and reported monthly on the Distribution of Payroll Expense Report (D.O.P.E.). A copy of this report is maintained in each department as the official departmental record. In the report, the calculation of employee benefit charges is shown for each employee paid under a given account. Refer to Section III.I. regarding the special handling of the charges for the Phased Retirement Program.

D. Recording and Distributing Costs

The expense distribution program is also the basis by which employee benefits are recorded (via Journal entry) in the departmental ledger and summarized by object code. Refer to Section III.I. regarding the special handling of the charges for the Phased Retirement Program.

E. Recording of Employee Benefit Liability

The expense distribution program credits various General Ledger liability accounts in amounts equal to the charges to departmental expenditure accounts.

The Accounting Office is responsible for reconciling these liability accounts and taking measures to remit or transfer these monies to the appropriate parties or account

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SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2011)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
I RETIREMENT				
DCP-FICA	668600	5/1/2010	4.00% of covered wages (1)	2.00% of first 106,800 4.00% Thereafter less \$19.00 a month.
DCP-Summer Salary	668650	7/1/2010	3.50 % of Summer Salary	3.50% of Summer Salary
<i>UCRP-Non FICA</i> Regular Employees	668600	5/1/2010	4.00% of covered wages (1)	3.00% less \$19.00/mo
Safety Class Employees	668600	5/1/2010	4.00% of covered wages (1)	3.00% less \$19.00/mo
Tier Two Employees	668600	5/1/2010	4.00% of covered wages (1)	3.00% less \$19.00/mo
OASDI	668300	1/1/2011	6.20% of the first \$106,800.00 of earnings during calendar year (2)	4.20% of the first \$106,800 earnings during the calendar year.
MEDICARE	668310	1/1/1994	1.45% of all earnings during calendar year (3)	1.45% of all earnings during the calendar year.
II GROUP HEALTH INSURANCE PROGRAM				
<i>Please note that the contributions rates may not apply to some bargaining units (5).</i>				
<i>ACTIVE EMPLOYEES</i>				
Pay Band 1 Salary \$47,000 & Under	668900	1/1/2011	Health Net Blue and Gold HMO (HB): \$496.50 per month-single party \$893.70 per month-adult + child(ren) \$999.78 per month-two party \$1396.98 per month-family Health Net HMO (HN): \$496.50 per month-single party \$893.70 per month-adult + child(ren) \$999.78 per month-two party \$1396.98 per month-family Kaiser Permanente (KS) and (KN): \$457.99 per month-single party \$824.38 per month-adult + child(ren) \$961.78 per month-two party \$1328.17 per month-family Anthem Blue Cross Plus (BC): \$496.50 per month-single party \$893.70 per month-adult + child(ren) \$999.78 per month-two party \$1396.98 per month-family Anthem Blue Cross PPO (BP): \$496.50 per month-single party \$893.70 per month-adult + child(ren) \$999.78 per month-two party \$1396.98 per month-family	\$21.21 \$38.18 \$87.41 \$104.38 \$74.40 \$133.92 \$199.11 \$258.63 \$7.45 \$13.41 \$15.65 \$21.61 \$77.49 \$139.48 \$205.60 \$267.59 \$93.32 \$167.98 \$238.85 \$313.49

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SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2011)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
Pay Band 2 Salary \$47,001 to &93,000	668540	1/1/2011	Anthem BC Lumenos HRA (BL)	
			\$476.74 per month-single party	\$7.45
			\$858.14 per month-adult + child(ren)	\$13.41
			\$999.78 per month-two party	\$17.02
			\$1382.54 per month-family	\$21.61
			Kaiser Umbrella (KU):	
			\$496.50 per month-single party	\$114.62
			\$893.70 per month-adult + child(ren)	\$206.32
			\$999.78 per month-two party	\$283.57
			\$1396.98 per month-family	\$375.27
			Core Medical (CM):	None
			\$70.70 per month-single party	
			\$127.26 per month-adult + child(ren)	
			\$148.47 per month-two party	
	\$205.03 per month-family			
	668900	1/1/2011	Health Net Blue and Gold HMO (HB):	
	\$463.35 per month-single party	\$54.36		
	\$834.03 per month-adult + child(ren)	\$97.85		
	\$924.10 per month-two party	\$163.09		
	\$1294.78 per month-family	\$206.58		
	Health Net HMO (HN):			
	\$463.35 per month-single party	\$107.55		
	\$834.03 per month-adult + child(ren)	\$193.59		
	\$924.10 per month-two party	\$274.79		
	\$1294.78 per month-family	\$360.83		
	Kaiser Permanente (KS) and (KN):			
	\$424.84 per month-single party	\$40.60		
	\$764.71 per month-adult + child(ren)	\$73.08		
\$886.10 per month-two party	\$91.33			
\$1225.97 per month-family	\$123.81			
Anthem Blue Cross Plus (BC):				
\$463.35 per month-single party	\$110.64			
\$834.03 per month-adult + child(ren)	\$199.15			
\$924.10 per month-two party	\$281.28			
\$1294.78 per month-family	\$369.79			
Anthem Blue Cross PPO (BP):				
\$463.35 per month-single party	\$126.47			
\$834.03 per month-adult + child(ren)	\$227.65			
\$924.10 per month-two party	\$314.53			
\$1294.78 per month-family	\$415.69			
Anthem BC Lumenos HRA (BL)				
\$443.59 per month-single party	\$40.60			
\$798.47 per month-adult + child(ren)	\$73.08			
\$924.10 per month-two party	\$92.70			
\$1280.34 per month-family	\$123.81			
Kaiser Umbrella (KU):				
\$463.35 per month-single party	\$147.77			

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Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required	
Pay Band 3 Salary \$93,001 to &140,000	668540	1/1/2011	\$834.03 per month-adult + child(ren)	\$265.99	
			\$924.10 per month-two party	\$359.25	
			\$1294.78 per month-family	\$477.47	
				Core Medical (CM):	None
				\$70.70 per month-single party	
				\$127.26 per month-adult + child(ren)	
				\$148.47 per month-two party	
				\$205.03 per month-family	
		668900	1/1/2011	Health Net Blue and Gold HMO (HB):	
	\$429.33 per month-single party			\$88.38	
	\$772.79 per month-adult + child(ren)			\$159.09	
	\$856.28 per month-two party			\$230.91	
	\$1199.74 per month-family			\$301.62	
	Health Net HMO (HN):				
	\$429.33 per month-single party			\$141.57	
	\$772.79 per month-adult + child(ren)			\$254.83	
	\$856.28 per month-two party			\$342.61	
	\$1199.74 per month-family			\$455.87	
	Kaiser Permanente (KS) and (KN):				
	\$390.82 per month-single party			\$74.62	
\$703.47 per month-adult + child(ren)	\$134.32				
\$818.28 per month-two party	\$159.15				
\$1130.93 per month-family	\$218.85				
Anthem Blue Cross Plus (BC):					
\$429.33 per month-single party	\$144.66				
\$772.79 per month-adult + child(ren)	\$260.39				
\$856.28 per month-two party	\$349.10				
\$1199.74 per month-family	\$464.83				
Anthem Blue Cross PPO (BP):					
\$429.33 per month-single party	\$160.49				
\$772.79 per month-adult + child(ren)	\$288.89				
\$856.28 per month-two party	\$382.35				
\$1199.74 per month-family	\$510.73				
Anthem BC Lumenos HRA (BL)					
\$409.57 per month-single party	\$74.62				
\$737.23 per month-adult + child(ren)	\$134.32				
\$856.28 per month-two party	\$160.52				
\$1185.30 per month-family	\$218.85				
Kaiser Umbrella (KU):					
\$429.33 per month-single party	\$181.79				
\$772.79 per month-adult + child(ren)	\$327.23				
\$856.28 per month-two party	\$427.07				
\$1199.74 per month-family	\$572.51				
	668540	1/1/2011	Core Medical (CM):	None	
\$70.70 per month-single party					
\$127.26 per month-adult + child(ren)					
\$148.47 per month-two party					
\$205.03 per month-family					

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SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2011)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
Pay Band 4 Salary \$140,001 & Over	668900	1/1/2011	Health Net Blue and Gold HMO (HB):	
			\$394.11 per month-single party	\$123.60
			\$709.39 per month-adult + child(ren)	\$222.49
			\$786.02 per month-two party	\$301.17
			\$1101.31 per month-family	\$400.05
			Health Net HMO (HN)	
			\$394.11 per month-single party	\$176.79
			\$709.39 per month-adult + child(ren)	\$318.23
			\$786.02 per month-two party	\$412.87
			\$1101.31 per month-family	\$554.30
			Kaiser Permanente (KS) and (KN):	
			\$355.60 per month-single party	\$109.84
			\$640.07 per month-adult + child(ren)	\$197.72
			\$748.02 per month-two party	\$229.41
\$1032.50 per month-family	\$317.28			
Anthem Blue Cross Plus (BC):				
\$394.11 per month-single party	\$179.88			
\$709.39 per month-adult + child(ren)	\$323.79			
\$786.02 per month-two party	\$419.36			
\$1101.31 per month-family	\$563.26			
Anthem Blue Cross PPO (BP):				
\$394.11 per month-single party	\$195.71			
\$709.39 per month-adult + child(ren)	\$352.29			
\$786.02 per month-two party	\$452.61			
\$1101.31 per month-family	\$609.16			
Anthem BC Lumenos HRA (BL)				
\$374.35 per month-single party	\$109.84			
\$673.83 per month-adult + child(ren)	\$197.72			
\$786.02 per month-two party	\$230.78			
\$1086.87 per month-family	\$317.28			
Kaiser Umbrella (KU):				
\$394.11 per month-single party	\$217.01			
\$709.39 per month-adult + child(ren)	\$390.63			
\$786.02 per month-two party	\$497.33			
\$1101.31 per month-family	\$670.94			
	668540	1/1/2011	Core Medical (CM):	None
			\$70.70 per month-single party	
			\$127.26 per month-adult + child(ren)	
			\$148.47 per month-two party	
			\$205.03 per month-family	
III GROUP DENTAL INSURANCE	668950	1/1/2011	Delta Dental PPO (D1)	None
			\$43.96 per month-single party	
			\$90.65 per month-adult + child(ren)	
			\$82.59 per month-two party	
			\$148.19 per month-family	

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Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
			Delta Care USA / PMI (D3) \$22.38 per month-single party \$39.03 per month-adult + child(ren) \$38.41 per month-two party \$55.07 per month-family	None
IV GROUP VISION INSURANCE				
	668830	1/1/2011	Vision Service Plan: \$13.58 per month-single party \$13.58 per month-adult + child(ren) \$13.58 per month-two party \$13.58 per month-family	None
V POST EMPLOYMENT BENEFITS				
OPEB (Replaces Retiree Annuitant)	668231	7/1/2010	3.31% of payroll subject to retirement	None
Benefit Administration	668995	7/1/2010	0.17% of payroll subject to retirement	None
VI WORKERS' COMPENSATION INSURANCE				
	668500	7/1/2010	\$0.58 per \$100 of covered wages-19900 funded employees \$1.99 per \$100 of covered wages-hospital employees \$1.99 per \$100 of covered wages-medical group employees \$0.58 per \$100 of covered wages-any other employees \$0.58 per \$100 of covered wages-federal funded employees	None
VII EMPLOYEE SUPPORT PROGRAMS				
	668530	11/1/1990	\$.23 per \$100 of covered wages-19900 funded employee \$.12 per \$100 of covered wages-hospital employee \$.23 per \$100 of covered wages-any other employee	None
VIII UNEMPLOYMENT INSURANCE				
	668520	7/1/2010	Percentage of all salaries and wages paid to covered employee, including perquisites, overtime differentials, etc. based on fund source as follows: .06% - General Funds .00% - Federal Funds .00% - Hospital Funds .55% - All Other Funds	None
IX GROUP LIFE INSURANCE				
Career Coverage	668980	1/1/2007	\$4.34 per eligible employee per mo	None
Core Coverage	668560	1/1/1996	\$.47 per eligible employee per mo	None
X NON-INDUSTRIAL DISABILITY INSURANCE				
	668800	1/1/2009	\$6.71 per eligible employee a mo(4)	None
XI INCENTIVE AWARD PROGRAM				
	668945	1/1/2010	0.5% of covered wages for the following: (EX) -Patient Care Tech (PA) -Police officers	None

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SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2011)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
XII STAFF RECOGNITION DEVELOPMENT AWARD	668945	7/1/2007	0.89% of covered wages for eligible non-represented employees	None
XIII POST DOC RATES				
Health Post Doc	668720	1/1/2011	HMO-Health Net \$360.85 per month-single party \$631.52 per month-adult + child(ren) \$866.09 per month-two party \$1100.63 per month-family	None
			PPO-Health \$368.14 per month-single party \$636.76 per month-adult + child(ren) \$895.54 per month-two party \$1124.36 per month-family	\$30.00 \$60.00 \$60.00 \$90.00
Dental Post Doc	668710	1/1/2011	Dental HMO-Health Net \$8.86 per month-single party \$16.83 per month-adult + child(ren) \$15.94 per month-two party \$24.80 per month-family	None
			Dental PPO - Principal \$26.41 per month-single party \$60.76 per month-adult + child(ren) \$54.50 per month-two party \$97.44 per month-family	None
Vision Post Doc	668730	1/1/2011	HMO-Health Net \$3.98 per month-single party \$7.40 per month-adult + child(ren) \$6.63 per month-two party \$11.33 per month-family	None
PSBP Sup Dis	668800	1/1/2011	None	\$6.36
PSBP Life Ins. and AD& D	668750	1/1/2011	\$3.15 per month	None
PSBP Short-Term Disability	668740	1/1/2011	\$8.82 per month	None
PSBP Broker Fee & Adm	668760	1/1/2011	\$8.08 per month	None
PSBP Worker's Compensation Employee TC-3252	668500	1/1/2011	Refer to - VI WORKERS' COMP	None
Fellows & Paid Directs	668500	1/1/2011	\$24.00 per month	None

FOOTNOTES

- (1) Covered wages are regular straight time and sea pay for PERS members. Covered wages for UCRP members include all wages except overtime, sea pay differential, additional negotiated salary (Y Factor), incentive (Z Factor) compensation, and Gencomp differential for Medical School faculty.
- (2) The OASDI tax rate for 2011 is 6.20% of the first \$106,800.00, a maximum contribution total of \$6,621.60. Certain deductions are taken before OASDI which include out of pocket expenses for Health Insurance, Dependent Care, Healthcare Reimbursement Account and Pre-tax transportation benefits. OASDI contributions are required from all career status employees (and matched by employers) hired after March 1976 with the exception of the following a) non-resident* aliens with F-1 or J-1 visas performing services to carry out the purposes

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SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2011)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
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for which they were admitted to the United States; b) non-resident aliens whose wages are subject to taxes or contributions under a social security system of a foreign country with which the United States has a tax treaty; and c) employees who were rehired and had elected not to contribute to the Social Security Program in the balloting of April 1976. Employees with OASDI deductions have their PERS retirement contributions reduced by excluding from the calculation of the PERS retirement contributions, one third of the first \$400 of salary wages per month for the entire calendar year.

- (3) As of January 1, 1994 there will be no limit to wages against which the application of Medicare tax rate shall apply. Certain deductions are taken before Medicare which includes out of pocket expenses for Health Insurance, Dependent Care, Healthcare Reimbursement Accounts and Pre-tax transportation benefits. Medicare contributions are required from all employees (and matched by employers) hired or rehired after March 31, 1986 with the exception of the following: (a) non-resident* aliens with F-1 or J-1 visas performing services to carry out the purposes for which they were admitted to the United States; b) non-resident aliens whose wages are subject to taxes or contributions under a social security system of a foreign country with which the United States has a tax treaty; and c) registered students who are regularly attending classes at the University.

*Non-resident for tax purposes as defined by the IRS Publication 519

- (4) Employees may supplement this protection voluntarily by purchase of the University's Employee Paid Disability insurance.
- (5) Premium expense for specific **Collective bargaining units** may differ due to bargaining agreements and may vary based on Employee deduction, representation and salary band. Please contact the Payroll office for specific premium expense costs.