

**UCSD POLICY AND PROCEDURE MANUAL
FINANCIAL ADMINISTRATION -- PAYROLL**

Section: 395-10 Supplement I Page 1

Effective: 1/1/2008

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Issuing Office: Business & Financial Svcs – Payroll

SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2008)

Program	Account	Date of Last Rate Change	Employer Contribution	Employee Contribution Required
I. RETIREMENT				
DCP-FICA	668600	1/1/2008	0.00% of covered wages (1)	2.0% OF FIRST \$102,000 4.0% THEREAFTER LESS \$19/MO.
DCP-Summer Salary	668650	7/1/2001	3.50% of Summer Salary	3.5% of Summer Salary
DCP-Non FICA				
Regular Employees	668600	7/1/1993	0.00% of covered wages (1)	3.0% less \$19/mo.
Safety Class Employees	668600	7/1/1993	0.00% of covered wages (1)	3.0% less \$19/mo.
PERS FICA	668700	7/1/2007	16.663 % of covered wages (1)	5.0% less \$19/mo.
PERS-Non FICA	668700	7/1/2007	16.663 % of covered wages (1)	6.0% less \$19/mo.
OASDI	668300	1/1/2008	6.20% of the first \$102,000.00 of all earnings during calendar year (2)	6.20% OF THE FIRST \$102,000 EARNINGS DURING CALENDAR YEAR.
MEDICARE	668310	1/1/1994	1.45% of all earnings during calendar year. (3)	1.45% OF ALL EARNINGS DURING CALENDAR YEAR.
II. GROUP HEALTH INSURANCE PROGRAM				
Active Employee				
Pay Band 1				
Salary \$45,000 & Below	668900	1/1/2008	Health Net (HN): \$371.66 per month-single party \$668.99 per month-adult + child(ren) \$746.55 per month-two party \$1,043.88 per month-family	\$16.86 \$30.34 \$69.34 \$82.83
			Kaiser South (KS): \$362.18 per month-single party \$651.91 per month-adult + child(ren) \$760.57 per month-two party \$1,050.31 per month-family	\$6.50 \$11.71 \$13.66 \$18.86

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			CIGNA (CG):	
			\$371.66 per month-single party	\$14.86
			\$668.99 per month-adult + child(ren)	\$26.74
			\$746.55 per month-two party	\$65.14
			\$1,043.88 per month-family	\$77.03
			Blue Cross Plus (BC):	
			\$371.66 per month-single party	\$46.59
			\$668.99 per month-adult + child(ren)	\$83.86
			\$746.55 per month-two party	\$131.78
			\$1,043.88 per month-family	\$169.04
			Blue Cross PPO (BP):	
			\$371.66 per month-single party	\$75.91
			\$668.99 per month-adult + child(ren)	\$136.64
			\$746.55 per month-two party	\$193.35
			\$1,043.88 per month-family	\$254.07
			Kaiser Umbrella (KU):	
			\$371.66 per month-single party	\$275.41
			\$668.99 per month-adult + child(ren)	\$495.74
			\$746.55 per month-two party	\$612.30
			\$1,043.88 per month-family	\$832.62
	668540	1/1/2008	Core Medical (CM):	None
			\$50.00 per month-single party	
			\$90.00 per month-adult + child(ren)	
			\$106.00 per month-two party	
			\$146.00 per month-family	
Pay Band 2				
Salary \$45,001 to \$89,000	668900	1/1/2008	Health Net (HN):	
			\$345.91 per month-single party	\$42.61
			\$622.64 per month-adult + child(ren)	\$76.69
			\$687.98 per month-two party	\$127.91
			\$964.71 per month-family	\$162.00
			Kaiser South (KS):	
			\$335.62 per month-single party	\$33.06
			\$604.11 per month-adult + child(ren)	\$59.51
			\$699.80 per month-two party	\$74.43
			\$968.29 per month-family	\$100.88
			CIGNA (CG):	
			\$345.91 per month-single party	\$40.61
			\$622.64 per month-adult + child(ren)	\$73.09
			\$687.98 per month-two party	\$123.71
			\$964.71 per month-family	\$156.20
			Blue Cross Plus (BC):	
			\$345.91 per month-single party	\$72.34
			\$622.64 per month-adult + child(ren)	\$130.21
			\$687.98 per month-two party	\$190.35
			\$964.71 per month-family	\$248.21
			Blue Cross PPO (BP):	
			\$345.91 per month-single party	\$101.66
			\$622.64 per month-adult + child(ren)	\$182.99
			\$687.98 per month-two party	\$251.92
			\$964.71 per month-family	\$333.24

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			Kaiser Umbrella (KU):	
			\$345.91 per month-single party	\$301.16
			\$622.64 per month-adult + child(ren)	\$542.09
			\$687.98 per month-two party	\$670.87
			\$964.71 per month-family	\$911.79
	668540	1/1/2008	Core Medical (CM):	None
			\$50.00 per month-single party	
			\$90.00 per month-adult + child(ren)	
			\$106.00 per month-two party	
			\$146.00 per month-family	
Pay Band 3				
Salary \$89,001 to \$133,000	668900	1/1/2008	Health Net (HN):	
			\$319.66 per month-single party	\$68.86
			\$575.39 per month-adult + child(ren)	\$123.94
			\$635.78 per month-two party	\$180.11
			\$891.51 per month-family	\$235.20
			Kaiser South (KS):	
			\$308.52 per month-single party	\$60.16
			\$555.33 per month-adult + child(ren)	\$108.29
			\$646.17 per month-two party	\$128.06
			\$892.98 per month-family	\$176.19
			CIGNA (CG):	
			\$319.66 per month-single party	\$66.86
			\$575.39 per month-adult + child(ren)	\$120.34
			\$635.78 per month-two party	\$175.91
			\$891.51 per month-family	\$229.40
			Blue Cross Plus (BC):	
			\$319.66 per month-single party	\$98.59
			\$575.39 per month-adult + child(ren)	\$177.46
			\$635.78 per month-two party	\$242.55
			\$891.51 per month-family	\$321.41
			Blue Cross PPO (BP):	
			\$319.66 per month-single party	\$127.91
			\$575.39 per month-adult + child(ren)	\$230.24
			\$635.78 per month-two party	\$304.12
			\$891.51 per month-family	\$406.44
			Kaiser Umbrella (KU):	
			\$319.66 per month-single party	\$327.41
			\$575.39 per month-adult + child(ren)	\$589.34
			\$635.78 per month-two party	\$723.07
			\$891.51 per month-family	\$984.99
	668540	1/1/2008	Core Medical (CM):	None
			\$50.00 per month-single party	
			\$90.00 per month-adult + child(ren)	
			\$106.00 per month-two party	
			\$146.00 per month-family	

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Pay Band 4				
Salary \$133,001 & Over	668900	1/1/2008	Health Net (HN): \$292.91 per month-single party \$527.24 per month-adult + child(ren) \$582.57 per month-two party \$816.90 per month-family	\$95.61 \$172.09 \$233.32 \$309.81
			Kaiser South (KS): \$280.33 per month-single party \$504.60 per month-adult + child(ren) \$590.39 per month-two party \$814.66 per month-family	\$88.35 \$159.02 \$183.84 \$254.51
			CIGNA (CG): \$292.91 per month-single party \$527.24 per month-adult + child(ren) \$582.57 per month-two party \$816.90 per month-family	\$93.61 \$168.49 \$229.12 \$304.01
			Blue Cross Plus (BC): \$292.91 per month-single party \$527.24 per month-adult + child(ren) \$582.57 per month-two party \$816.90 per month-family	\$125.34 \$225.61 \$295.76 \$396.02
			Blue Cross PPO (BP): \$292.91 per month-single party \$527.24 per month-adult + child(ren) \$582.57 per month-two party \$816.90 per month-family	\$154.66 \$278.39 \$357.33 \$481.05
			Kaiser Umbrella (KU): \$292.91 per month-single party \$527.24 per month-adult + child(ren) \$582.57 per month-two party \$816.90 per month-family	\$354.16 \$637.49 \$776.28 \$1059.60
	668540	1/1/2008	Core Medical (CM): \$50.00 per month-single party \$90.00 per month-adult + child(ren) \$106.00 per month-two party \$146.00 per month-family	None
OPEB (Replaces Retiree Annuitant)	668231	7/1/2007	2.86% of payroll subject to retirement	None
Benefit Administration	668995	7/1/2007	0.18% of payroll subject to retirement	None
III. GROUP DENTAL INSURANCE				
	668950	1/1/2008	Delta Dental PPO: \$37.82 per month-single party \$76.92 per month-adult + child(ren) \$70.79 per month-two party \$125.76 per month-family	None

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			Delta Care USA: \$20.10 per month-single party \$34.64 per month-adult + child(ren) \$34.49 per month-two party \$49.04 per month-family	None
IV. GROUP VISION INSURANCE				
	668830	1/1/2007	Vision Service Plan: \$13.45 per month-single party \$13.45 per month-adult + child(ren) \$13.45 per month-two party \$13.45 per month-family	None
V. WORKERS' COMPENSATION INSURANCE				
	668500	7/1/2007	\$0.91 per \$100 of covered wages- 19900 funded employees \$3.09 per \$100 of covered wages- hospital employees \$3.09 per \$100 of covered wages- medical group employees \$0.91 per \$100 of covered wages- any other employees \$0.91 per \$100 of covered wages- federal funded employees	None
VI. 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
VII. UNEMPLOYMENT INSURANCE				
	668520	7/1/2006	Percentage of all salaries and wages paid to covered employee, including perquisites, overtime differentials, etc. based on fund source as follows: .00% - General Funds .00% - Federal Funds .00% - Hospital Funds .46% - All Other Funds	None
VIII. GROUP LIFE INSURANCE				
Career Coverage	668980	1/1/07	\$4.34 per eligible employee per mo	None
Core Coverage	668560	1/1/96	\$.47 per eligible employee per mo	None
IX. NON-INDUSTRIAL DISABILITY INSURANCE				
	668800	1/1/2000	\$6.13 per eligible employee a mo(4)	None
X. INCENTIVE AWARD PROGRAM				
	668945	7/1/2007	0.5% of covered wages for the following: (NX) Nurses, (EX) Patient Care Tech, and (PA) Police officers	None

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XI. STAFF RECOGNITION DEVELOPMENT AWARD	668945	7/1/2007	0.89% of covered wages for eligible non-represented employees	None

- (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 2008 is 6.20% of the first \$102,000.00, a maximum contribution total of \$6,324.00. 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 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 include 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.
- (4) Employees may supplement this protection voluntarily by purchase of the University's Employee Paid Disability insurance.

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