

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

Section: 395-10 Supplement I Page 1

Effective: 1/1/2012

Supersedes: 7/1/2011

Issuing Office: Business & Financial Svcs – Payroll

SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2012)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
I RETIREMENT				
UCRP-FICA / DCP-FICA	668600	7/1/2011	7.00% of covered wages (1)	3.50% of first 106,800 3.50% Thereafter less \$19.00 a month. (6)
DCP-Summer Salary	668650	7/1/2011	3.50 % of Summer Salary	3.50% of Summer Salary
<i>UCRP-Non FICA</i> Regular Employees	668600	7/1/2011	7.00% of covered wages (1)	3.50% less \$19.00/mo
Safety Class Employees	668600	7/1/2011	7.00% of covered wages (1)	4.50% less \$19.00/mo
Tier Two Employees	668600	7/1/2011	7.00% of covered wages (1)	3.50% less \$19.00/mo
OASDI	668300	1/1/2012	6.20% of the first \$110,100.00 of earnings during calendar year (2)	4.20% of the first \$110,100 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 \$48,000 & Under	668900	1/1/2012	Health Net Blue and Gold HMO (HB): \$539.99 per month-single party \$971.98 per month-adult + child(ren) \$1087.35 per month-two party \$1519.34 per month-family Health Net HMO (HN): \$539.99 per month-single party \$971.98 per month-adult + child(ren) \$1087.35 per month-two party \$1519.34 per month-family Kaiser Permanente (KS) and (KN): \$496.32 per month-single party \$893.37 per month-adult + child(ren) \$1042.27 per month-two party \$1439.33 per month-family Anthem Blue Cross Plus (BC): \$539.99 per month-single party \$971.98 per month-adult + child(ren) \$1087.35 per month-two party \$1519.34 per month-family Anthem Blue Cross PPO (BP): \$539.99 per month-single party \$971.98 per month-adult + child(ren) \$1087.35 per month-two party \$1519.34 per month-family	\$23.08 \$41.55 \$95.10 \$113.56 \$79.27 \$142.69 \$213.10 \$276.52 \$8.07 \$14.53 \$16.95 \$23.40 \$75.24 \$135.43 \$204.63 \$264.83 \$52.57 \$94.63 \$157.02 \$199.09

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Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
Pay Band 2 Salary \$48,001 to &96,000	668540	1/1/2012	Anthem BC Lumenos HRA (BL)	
			\$513.02 per month-single party	\$8.07
			\$923.43 per month-adult + child(ren)	\$14.53
			\$1077.34 per month-two party	\$16.95
			\$1487.76 per month-family	\$23.40
			Kaiser Umbrella (KU):	
			\$539.99 per month-single party	\$95.92
			\$971.98 per month-adult + child(ren)	\$172.66
			\$1087.35 per month-two party	\$248.06
			\$1519.34 per month-family	\$324.80
			Core Medical (CM):	None
			\$98.05 per month-single party	
	\$176.49 per month-adult + child(ren)			
	\$205.91 per month-two party			
	\$284.35 per month-family			
	668900	1/1/2012	Health Net Blue and Gold HMO (HB):	
	\$503.94 per month-single party	\$59.13		
	\$907.09 per month-adult + child(ren)	\$106.44		
	\$1005.05 per month-two party	\$177.40		
	\$1408.20 per month-family	\$224.70		
	Health Net HMO (HN):			
	\$503.94 per month-single party	\$115.32		
	\$907.09 per month-adult + child(ren)	\$207.58		
	\$1005.05 per month-two party	\$295.40		
\$1408.20 per month-family	\$387.66			
Kaiser Permanente (KS) and (KN):				
\$460.27 per month-single party	\$44.12			
\$828.48 per month-adult + child(ren)	\$79.42			
\$959.97 per month-two party	\$99.25			
\$1328.19 per month-family	\$134.54			
Anthem Blue Cross Plus (BC):				
\$503.94 per month-single party	\$111.29			
\$907.09 per month-adult + child(ren)	\$200.32			
\$1005.05 per month-two party	\$286.93			
\$1408.20 per month-family	\$375.97			
Anthem Blue Cross PPO (BP):				
\$503.94 per month-single party	\$88.62			
\$907.09 per month-adult + child(ren)	\$159.52			
\$1005.05 per month-two party	\$239.32			
\$1408.20 per month-family	\$310.23			
668900	1/1/2012	Anthem BC Lumenos HRA (BL)		
\$476.97 per month-single party	\$44.12			
\$858.54 per month-adult + child(ren)	\$79.42			
\$995.04 per month-two party	\$99.25			
\$1376.62 per month-family	\$134.54			

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Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
Pay Band 4 Salary \$144,001 & Over	668540	1/1/2012	Core Medical (CM): \$98.05 per month-single party \$176.49 per month-adult + child(ren) \$205.91 per month-two party \$284.35 per month-family	None
	668900	1/1/2012	Health Net Blue and Gold HMO (HB): \$428.63 per month-single party \$771.53 per month-adult + child(ren) \$854.87 per month-two party \$1197.77 per month-family Health Net HMO (HN) \$428.63 per month-single party \$771.53 per month-adult + child(ren) \$854.87 per month-two party \$1197.77 per month-family Kaiser Permanente (KS) and (KN): \$384.96 per month-single party \$692.92 per month-adult + child(ren) \$809.79 per month-two party \$1117.76 per month-family Anthem Blue Cross Plus (BC): \$428.63 per month-single party \$771.53 per month-adult + child(ren) \$854.87 per month-two party \$1197.77 per month-family Anthem Blue Cross PPO (BP): \$428.63 per month-single party \$771.53 per month-adult + child(ren) \$854.87 per month-two party \$1197.77 per month-family Anthem BC Lumenos HRA (BL) \$401.66 per month-single party \$722.98 per month-adult + child(ren) \$844.86 per month-two party \$1166.19 per month-family Kaiser Umbrella (KU): \$428.63 per month-single party \$771.53 per month-adult + child(ren) \$854.87 per month-two party \$1197.77 per month-family	\$134.44 \$242.00 \$327.58 \$435.13 \$190.63 \$343.14 \$445.58 \$598.09 \$119.43 \$214.98 \$249.43 \$344.97 \$186.60 \$335.88 \$437.11 \$586.40 \$163.93 \$295.08 \$389.50 \$520.66 \$119.43 \$214.98 \$249.43 \$344.97 \$207.28 \$373.11 \$480.54 \$646.37
	668540	1/1/2012	Core Medical (CM): \$98.05 per month-single party \$176.49 per month-adult + child(ren) \$205.91 per month-two party \$284.35 per month-family	None

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SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 1/1/2012)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
III GROUP DENTAL INSURANCE				
	668950	1/1/2012	Delta Dental PPO (D1) \$43.96 per month-single party \$90.65 per month-adult + child(ren) \$82.59 per month-two party \$148.19 per month-family	None
			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	1/1/2012	Vision Service Plan: \$11.76 per month-single party \$11.76 per month-adult + child(ren) \$11.76 per month-two party \$11.76 per month-family	None
V POST EMPLOYMENT BENEFITS				
OPEB (Replaces Retiree Annuitant)	668231	7/1/2011	3.51% 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	7/1/2011	\$0.59 per \$100 of covered wages-19900 funded employees \$2.05 per \$100 of covered wages-hospital employees \$2.05 per \$100 of covered wages-medical group employees \$0.59 per \$100 of covered wages-any other employees \$0.59 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	7/1/2011	Percentage of all salaries and wages paid to covered employee, including perquisites, overtime differentials, etc. based on fund source as follows: .09% - 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

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Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
X NON-INDUSTRIAL DISABILITY INSURANCE	668800	1/1/2009	\$6.71 per eligible employee a mo(4)	None
XI INCENTIVE AWARD PROGRAM	668945	1/1/2012	None	None
XII STAFF RECOGNITION DEVELOPMENT AWARD	668945	1/1/2012	None	None
XIII POST DOC RATES Health Post Doc	668720	1/1/2012	HMO-Health Net \$385.71 per month-single party \$675.02 per month-adult + child(ren) \$916.30 per month-two party \$1164.45 per month-family 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	\$7.87 \$13.78 \$28.34 \$36.01 \$30.00 \$60.00 \$60.00 \$90.00
Dental Post Doc	668710	1/1/2012	Dental HMO-Health Net \$9.18 per month-single party \$17.45 per month-adult + child(ren) \$16.50 per month-two party \$25.71 per month-family 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 None
Vision Post Doc	668730	1/1/2012	HMO-Health Net \$4.09 per month-single party \$7.61 per month-adult + child(ren) \$6.82 per month-two party \$11.65 per month-family	None
PSBP Sup Dis	668800	1/1/2012	None	\$7.95
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	1/1/2012	\$9.83 per month	None
PSBP Worker's Compensation Employee TC-3252	668500	1/1/2012	Refer to - VI WORKERS' COMP	None
Fellows & Paid Directs	668500	1/1/2012	\$23.73 per month	None

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Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
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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 2012 is 6.20% of the first \$110,100.00, a maximum contribution total of \$6,826.20. 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 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.
 - (6) Employee contributions rates may differ based on bargaining units representation.

Bargaining Units	Employee Contributions
RX and TX	3.0% of first 110,100.00, 3.50 thereafter, less \$19.00 a month.
EX and SX	4.23% less \$19.00 a month.
BX, CX, HX, IX, K6, LX, NX, PA, PX, and 99s	3.5% less \$19.00 a month