

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

**Section: 395-10 Supplement I Page 1**

Effective: 7/1/2015

Supersedes: 1/1/2015

Issuing Office: Business & Financial Svcs – Payroll

**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 7/1/2015)**

<b>Program</b>	<b>Account</b>	<b>Last Rate Change</b>	<b>Employer Contribution</b>	<b>Employee Contribution Required</b>
<b>I RETIREMENT</b>				
UCRP (1976 Tier)	668600	7/1/2014	14.00% of covered wages <b>(1)</b>	8.00% less \$19.00/mo <b>(6,7)</b>
UCRP Supplemental Assessment Rate	668630	7/1/2015	0.60% of covered wages <b>(1)</b>	None
Safety Class Employees	668600	7/1/2014	14.00% of covered wages <b>(1)</b>	9.00% less \$19.00/mo
Tier Two Employees	668600	7/1/2014	7.00% of covered wages <b>(1)</b>	None
DCP-Summer Salary	668650	7/1/2011	3.50% of Summer Salary	3.50% of Summer Salary
UCRP (2013 Tier)	668600	07/1/2014	14.00% of covered wages <b>(1)</b>	7.00% <b>(7)</b>
OASDI	668300	1/1/2015	6.20% of the first \$118,500 of earnings during calendar year <b>(2)</b>	6.20% of the first \$118,500 earnings during the calendar year.
MEDICARE	668310	1/1/2013	1.45% of all earnings during calendar year <b>(3)</b>	1.45% of first \$200,000 of earnings, then 2.35%.
<b>II GROUP HEALTH INSURANCE PROGRAM</b>				
<i><b>Please note that the contributions rates may not apply to some bargaining units (5).</b></i>				
<i>ACTIVE EMPLOYEES</i>				
<b>Pay Band 1</b>				
Salary \$51,000 & Under	668900	1/1/2015	Health Net Blue and Gold HMO (HB): \$626.90 per month-single party \$1128.42 per month-adult + child(ren) \$1262.36 per month-two party \$1763.88 per month-family  UC Care (SU): \$626.90 per month-single party \$1128.42 per month-adult + child(ren) \$1262.36 per month-two party \$1763.88 per month-family  Kaiser Permanente (KS) and (KN): \$546.91 per month-single party \$984.45 per month-adult + child(ren) \$1147.28 per month-two party \$1584.82 per month-family  Blue Shield Hlth Svgs Plan (SP): \$557.66 per month-single party \$1003.79 per month-adult + child(ren) \$1169.83 per month-two party \$1615.96 per month-family	\$35.19 \$63.64 \$128.02 \$156.18  \$96.91 \$174.44 \$257.64 \$335.17  \$13.78 \$24.80 \$30.18 \$41.19  \$13.78 \$24.80 \$30.18 \$41.19
	668540	1/1/2015	Core Medical (CM): \$108.35 per month-single party \$195.03 per month-adult + child(ren) \$227.54 per month-two party \$314.22 per month-family	None

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**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 7/1/2015)**

<b>Program</b>	<b>Account</b>	<b>Last Rate Change</b>	<b>Employer Contribution</b>	<b>Employee Contribution Required</b>		
Pay Band 2 Salary \$51,001 to &101,000	668900	1/1/2015	Health Net Blue and Gold HMO (HB)			
			\$590.85 per month-single party	\$71.24		
			\$1063.53 per month-adult + child(ren)	\$128.23		
			\$1180.06 per month-two party	\$210.32		
			\$1652.74 per month-family	\$267.32		
			UC Care (SU):			
			\$590.85 per month-single party	\$132.96		
			\$1063.53 per month-adult + child(ren)	\$239.33		
			\$1180.06 per month-two party	\$339.94		
			\$1652.74 per month-family	\$446.31		
			Kaiser Permanente (KS) and (KN):			
			\$510.86 per month-single party	\$49.83		
\$919.56 per month-adult + child(ren)	\$89.69					
\$1064.98 per month-two party	\$112.48					
\$1473.68 per month-family	\$152.33					
Blue Shield Hlth Svngs Plan(SP):						
\$521.61 per month-single party	\$49.83					
\$938.90 per month-adult + child(ren)	\$89.69					
\$1087.53 per month-two party	\$112.48					
\$1504.82 per month-family	\$152.33					
Pay Band 3 Salary \$101,001 to &151,000	668540	1/1/2015	Core Medical (CM):	None		
			\$108.35 per month-single party			
			\$195.03 per month-adult + child(ren)			
			\$227.54 per month-two party			
			\$314.22 per month-family			
			668900	1/1/2015	Health Net Blue and Gold HMO (HB):	
					\$553.85 per month-single party	\$108.24
					\$996.93 per month-adult + child(ren)	\$194.83
					\$1106.30 per month-two party	\$284.08
					\$1549.38 per month-family	\$370.68
					UC Care (SU):	
					\$553.85 per month-single party	\$169.96
\$996.93 per month-adult + child(ren)	\$305.93					
\$1106.30 per month-two party	\$413.70					
\$1549.38 per month-family	\$549.67					
Kaiser Permanente (KS) and (KN):						
\$473.86 per month-single party	\$86.83					
\$852.96 per month-adult + child(ren)	\$156.29					
\$991.22 per month-two party	\$186.24					
\$1370.32 per month-family	\$255.69					
Blue Shield Hlth Svngs Plan (SP):						
\$484.61 per month-single party	\$86.83					
\$872.30 per month-adult + child(ren)	\$156.29					
\$1013.77 per month-two party	\$186.24					
\$1401.46 per month-family	\$255.69					

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**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 7/1/2015)**

<b>Program</b>	<b>Account</b>	<b>Last Rate Change</b>	<b>Employer Contribution</b>	<b>Employee Contribution Required</b>
Pay Band 4 Salary \$151,001 & Over	668540	1/1/2015	Core Medical (CM): \$108.35 per month-single party \$195.03 per month-adult + child(ren) \$227.54 per month-two party \$314.22 per month-family	None
	668900	1/1/2015	Health Net Blue and Gold HMO (HB): \$515.54 per month-single party \$927.97 per month-adult + child(ren) \$1029.88 per month-two party \$1442.31 per month-family  UC Care (SU) \$515.54 per month-single party \$927.97 per month-adult + child(ren) \$1029.88 per month-two party \$1442.31 per month-family  Kaiser Permanente (KS) and (KN): \$435.55 per month-single party \$784.00 per month-adult + child(ren) \$914.80 per month-two party \$1263.25 per month-family  Blue Shield Hlth Svngs Plan (SP): \$446.30 per month-single party \$803.34 per month-adult + child(ren) \$937.35 per month-two party \$1294.39 per month-family	\$146.85 \$263.79 \$360.50 \$477.75  \$208.27 \$374.89 \$490.12 \$656.74  \$125.14 \$225.25 \$262.66 \$362.76
<b>III GROUP DENTAL INSURANCE</b>	668540	1/1/2015	Core Medical (CM): \$108.35 per month-single party \$195.03 per month-adult + child(ren) \$227.54 per month-two party \$314.22 per month-family	None
	668950	1/1/2015	Delta Dental PPO (D1) \$43.50 per month-single party \$87.91 per month-adult + child(ren) \$80.24 per month-two party \$142.64 per month-family  Delta Care USA / PMI (D3) \$21.58 per month-single party \$37.63 per month-adult + child(ren) \$37.04 per month-two party \$53.09 per month-family	None  None
<b>IV GROUP VISION INSURANCE</b>	668830	1/1/2015	Vision Service Plan: \$12.75 per month-single party \$12.75 per month-adult + child(ren) \$12.75 per month-two party \$12.75 per month-family	None

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**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 7/1/2015)**

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
<b>V POST EMPLOYMENT BENEFITS</b>				
OPEB (Replaces Retiree Annuitant)	668231	7/1/2015	2.98% of payroll subject to retirement	None
Benefit Administration	668995	7/1/2010	0.17% of payroll subject to retirement	None
<b>VI WORKERS' COMPENSATION INSURANCE</b>				
	668500	7/1/2015	\$0.94 per \$100 of covered wages-1990 funded employees \$1.89 per \$100 of covered wages-hospital employees \$1.89 per \$100 of covered wages-medical group employees \$0.94 per \$100 of covered wages-any other employees \$0.94 per \$100 of covered wages-federal funded employees	None
<b>VII EMPLOYEE SUPPORT PROGRAMS</b>				
	668530	11/1/1990	\$.23 per \$100 of covered wages-1990 funded employee \$.12 per \$100 of covered wages-hospital employee \$.23 per \$100 of covered wages-any other employee	None
<b>VIII UNEMPLOYMENT INSURANCE</b>				
	668520	7/1/2015	Percentage of all salaries and wages paid to covered employee, including perquisites, overtime differentials, etc. based on fund source as follows: .00% - General Funds .01% - Federal Funds .00% - Hospital Funds .25% - All Other Funds	None
<b>IX GROUP LIFE INSURANCE</b>				
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
<b>X NON-INDUSTRIAL DISABILITY INSURANCE</b>				
	668800	1/1/2009	\$6.71 per eligible employee a mo (4)	None
<b>XI POST DOC RATES</b>				
Health Post Doc	668720	1/1/2015	HMO-Health Net \$497.94 per month-single party \$871.46 per month-adult + child(ren) \$1182.95 per month-two party \$1503.32 per month-family  PPO-Health	\$10.16 \$17.79 \$36.59 \$46.49

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Dental Post Doc	668710	1/1/2015	\$472.21 per month-single party	\$20.00
			\$821.39 per month-adult + child(ren)	\$40.00
			\$1141.31 per month-two party	\$40.00
			\$1441.28 per month-family	\$60.00
			Dental HMO-Health Net	
			\$9.18 per month-single party	None
			\$17.43 per month-adult + child(ren)	
			\$16.51 per month-two party	
			\$25.69 per month-family	
			Dental PPO - Principal	
\$23.97 per month-single party	None			
\$55.79 per month-adult + child(ren)				
\$49.99 per month-two party				
\$89.78 per month-family				
Vision Post Doc	668730	1/1/2015	Vision PPO-Health Net	
			\$4.38 per month-single party	None
			\$8.15 per month-adult + child(ren)	
			\$7.30 per month-two party	
			\$12.46 per month-family	
PSBP Sup Dis	668800	1/1/2015	None	\$9.00
PSBP Life Ins. and AD& D	668750	1/1/2011	\$3.15 per month	None
PSBP Short-Term Disability	668740	1/1/2015	\$9.80 per month	None
PSBP Broker Fee & Adm	668760	1/1/2012	\$9.83 per month	None
PSBP Worker's Compensation				
Employee TC-3252	668500	7/1/2012	Refer to - VI WORKERS' COMP	None
Fellows & Paid Directs	668500	1/1/2015	\$42.52 per month	None

**FOOTNOTES**

- (1) Covered wages for UCRP members include all wages except overtime, additional compensation, awards, sea pay differential, additional negotiated salary (Y Factor), incentive (Z Factor) compensation. Applies to those in eligible titles and those that meet eligibility requirements.
- (2) The OASDI tax rate for 2014 is 6.20% of the first \$118,500.00, a maximum contribution total of \$7347.00. Certain deductions are taken before OASDI which include out of pocket expenses for Health Insurance, Dependent Care, Healthcare Reimbursement Account, Health Savings 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.
- (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, Health Savings Account 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

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- (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.
- (7) Employees hired previous to July 1, 2013 are in 1976 Tier. Employees hired or become eligible July 1, 2013 and after are in 2013 Tier.