



**DIVERSE IN CULTURE:
UNIFIED IN MISSION**

BUDGET 101

Woodburn School District #103

Overview of Salaries, Benefits, and PERS costs

- Except for non-bargaining positions such as substitutes, our salaries are set by the collective bargaining process.
- Licensed and Classified salaries and benefits are bargained separately.

- Benefits, or Associated Payroll Costs, are amounts paid by the district on behalf of employees. These amounts are not part of salary but are fringe benefit payments and therefore considered part of the cost of salaries and benefits. Examples are: health insurance; PERS; social security; worker's comp; and unemployment insurance.

- Benefits through bargaining:
 - Governed by the Public Employees Collective Bargaining Act (PECBA) ORS 243.650 – 243.782
 - Include health, dental, life, vision, and for classified employees, short term disability insurance.

- Associated Payroll Costs required by law:
 - PERS
 - Worker's Comp
 - FICA - Medicare
 - FICA - Social Security
 - Unemployment

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Example Salary & Benefits for a Classified Employee:

	Employee	Employer	Wage Basis
	<u>Amount</u>	<u>Amount</u>	
• Deduction			
• I - OEBC Classified (District Paid)	\$0.00	\$982.00	\$2,714.17
• I - OEBC Classified Pool (District Paid)	\$0.00	\$237.04	\$2,714.17
• P - PERS (ER Paid PU)	\$0.00	\$162.85	\$2,714.17
• P - PERS (ER PERS EE Pre-Tax)	\$0.00	\$207.36	\$2,714.17
• P - PERS (UAL)	\$0.00	\$321.36	\$2,714.17
• T - FICA (Medicare)	\$31.99	\$ 31.99	\$2,206.14
• T - FICA (Social Security)	\$92.66	\$136.78	\$2,206.14
• T - WBFA - Hours Assessment	\$2.46	\$2.46	\$2,714.17
• WC - DTEC	\$0.00	\$0.27	\$2,714.17
• WC - Employer 8868	\$0.00	\$13.41	\$2,714.17
• <u>Total Employer Paid</u>			
– Salary	\$2,714.17		
– Benefits:	<u>\$2,095.52 (77% of salary)</u>		
	\$4,809.69		

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Example Salary & Benefits for a Licensed Employee:

	Employee	Employer	
	<u>Amount</u>	<u>Amount</u>	<u>Wage Basis</u>
• Deduction			
• I - OEBB Licensed	\$0.00	\$1,013.00	\$3,973.93
• I - OEBB Licensed Pool	\$0.00	\$161.30	\$3,973.93
• P - PERS (ER Paid PU)	\$0.00	\$238.44	\$3,973.93
• P - PERS (ER PERS)	\$0.00	\$303.61	\$3,973.93
• P - PERS (UAL)	\$0.00	\$470.51	\$3,973.93
• T - FICA (Medicare)	\$48.57	\$48.57	\$3,349.68
• T - FICA (Social Security)	\$140.69	\$207.68	\$3,349.68
• T - WBFA - Hours Assessment	\$1.74	\$1.74	\$3,973.93
• WC - DTEC	\$0.00	\$0.40	\$3,973.93
• WC - Employer 8868	\$0.00	\$19.63	\$3,973.93
• <u>Total Employer Paid</u>			
– Salary	\$3,973.93		
– Benefits	<u>\$2,464.88 (62% of salary)</u>		
	\$6,438.81		

- PERS

The PERS benefit is fully paid by WSD and split into three parts:

- ER Paid PU = the 6% WSD “picks up” for the employee
- ER PERS (Tier 1, 2 or OPSRP) = the employer rate to fund the PERS system – does not go into the employee’s account
- PERS UAL = the Unfunded Actuarial Liability – does not go into the employee’s account

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- PERS Rates:

	<u>2012/2013</u>	<u>2013/2014</u>
ER Paid PU (IAP)	6%	6%
ER PERS (Tier 1 & 2)	7.64%	7.64%
ER PERS (OPSRP)	6.13%	6.13%
PERS UAL	11.84%	19.04%

Total Rate Increase for 2013/14 = 7.2% of salaries

Approximate cost increase in 2013/14 = \$1.7million

- Total Salary & Benefit costs in 2011-12

– Salaries	\$29,451,835
– OEBS	\$ 7,035,040
– PERS	\$ 7,113,199
– FICA	\$ 2,204,989
– Workers Comp	\$ 368,350
– TOTAL	\$46,173,413 (73%)
– Total Exp All funds 11-12	\$63,570,972