



# UC San Diego

## Policy & Procedure Manual

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### FINANCIAL ADMINISTRATION - PAYROLL

#### Section: 395-10 SUPPLEMENT I

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### SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 01/01/2019)

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
<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 668690	7/1/2018	1.05% of covered wages for principal <b>(1)</b> <b>.65% of covered wages for interest (9)</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	7/1/2014	14.00% of covered wages <b>(1)</b>	7.00% <b>(7)</b>
UCRP (2016 Tier)	668600	7/1/2016	14.00% of covered wages <b>(1)</b>	7.00% <b>(8)</b>
OASDI	668300	1/1/2019	6.20% of the first \$132,900 of earnings during calendar year. Maximum employer contribution \$8,239.80.(2)earnings during calendar year <b>(2)</b>	6.20% of the first \$132,900 earnings during the calendar year. Maximum employee contribution \$8,239.80
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>	<b><i>Please note that the contributions rates may not apply to some bargaining units (5).</i></b>			
<i>ACTIVE EMPLOYEES</i>				
<b>Pay Band 1 (5)</b>				
Salary \$56,000 & Under	<b>668900</b>	1/1/2019	UC Blue and Gold HMO (HB): \$ 714.82 per month-single party \$1,286.68 per month-adult + child(ren) \$1,440.27 per month-two party \$2,012.13 per month-family  UC Care (AU): \$ 863.59 per month-single party \$1,554.46 per month-adult + child(ren) \$1,752.69 per month-two party \$2,443.56 per month-family	\$ 40.88 \$ 73.58 \$146.70 \$179.40  \$153.86 \$276.95 \$383.96 \$507.05

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 PPM 395 - 10 Supplement I: Schedule of Employer Matching Contribution Rates

**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 01/01/2019)**

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
Pay Band 1 (cont.) Salary \$56,000 & Under	668540	1/1/2019	Kaiser Permanente (KS) and (KN): \$ 546.55 per month-single party \$ 983.79 per month-adult + child(ren) \$1,145.86 per month-two party \$1,583.13 per month-family	\$20.97 \$37.75 \$45.93 \$62.68
			Health Savings Plan (AP): \$ 471.63 per month-single party \$ 848.93 per month-adult + child(ren) \$ 988.48 per month-two party \$1,365.81 per month-family	\$21.47 \$38.65 \$47.03 \$64.18
Pay Band 2 Salary \$56,001 to &111,000	668900	1/1/2019	Core Medical (AC): \$218.86 per month-single party \$393.95 per month-adult + child(ren) \$459.61 per month-two party \$634.70 per month-family	None
			UC Blue and Gold HMO (HB) \$ 678.77 per month-single party \$1,221.79 per month-adult + child(ren) \$1,357.97 per month-two party \$1,900.99 per month-family	\$ 76.93 \$138.47 \$229.00 \$290.54
Pay Band 3 Salary \$111,001 to &167,000	668540	1/1/2019	UC Care (AU): \$ 827.54 per month-single party \$1,489.57 per month-adult + child(ren) \$1,670.39 per month-two party \$2,332.42 per month-family	\$189.91 \$341.84 \$466.26 \$618.19
			Kaiser Permanente (KS) and (KN): \$ 510.50 per month-single party \$ 918.90 per month-adult + child(ren) \$1,063.56 per month-two party \$1,471.99 per month-family	\$ 57.02 \$ 102.64 \$128.23 \$173.82
Pay Band 3 Salary \$111,001 to &167,000	668900	1/1/2019	Health Savings Plan (AP): \$ 435.58 per month-single party \$ 784.04 per month-adult + child(ren) \$ 906.18 per month-two party \$1,254.67 per month-family	\$ 57.52 \$103.54 \$129.33 \$175.32
			Core Medical (AC): \$218.86 per month-single party \$393.95 per month-adult + child(ren) \$459.61 per month-two party \$634.70 per month-family	None
Pay Band 3 Salary \$111,001 to &167,000	668900	1/1/2019	UC Blue and Gold HMO (HB): \$ 641.77 per month-single party \$1,155.19 per month-adult + child(ren) \$1,284.21 per month-two party \$1,797.63 per month-family	\$113.93 \$205.07 \$302.76 \$393.90
			UC Care (AU): \$ 790.54 per month-single party \$1,422.97 per month-adult + child(ren) \$1,596.63 per month-two party	\$226.91 \$408.44 \$540.02

**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 01/01/2019)**

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
Pay Band 3 (cont.) Salary \$111,001 to &167,000	668540	1/1/2019	\$2,229.06 per month-family	\$721.55
			Kaiser Permanente (KS) and (KN): \$ 473.50 per month-single party \$ 94.02 \$ 852.30 per month-adult + child(ren) \$169.24 \$ 989.80 per month-two party \$201.99 \$1,368.63 per month-family \$277.18  Health Savings Plan (AP): \$ 398.58 per month-single party \$ 94.52 \$ 717.44 per month-adult + child(ren) \$170.14 \$ 832.42 per month-two party \$203.09 \$1,151.31 per month-family \$278.68	
Pay Band 4 Salary \$167,001 & Over	668900	1/1/2019	Core Medical (AC): \$218.86 per month-single party \$393.95 per month-adult + child(ren) \$459.61 per month-two party \$634.70 per month-family	None
			UC Blue and Gold HMO (HB): \$ 603.46 per month-single party \$152.24 \$1,086.23 per month-adult + child(ren) \$274.03 \$1,207.79 per month-two party \$379.18 \$1,690.56 per month-family \$500.97  UC Care (AU): \$ 752.23 per month-single party \$265.22 \$1,354.01 per month-adult + child(ren) \$477.40 \$1,520.21 per month-two party \$616.44 \$2,121.99 per month-family \$828.62  Kaiser Permanente (KS) and (KN): \$ 435.19 per month-single party \$132.33 \$ 783.34 per month-adult + child(ren) \$238.20 \$ 913.38 per month-two party \$278.41 \$1,261.56 per month-family \$384.25  Health Savings Plan (AP): \$ 360.27 per month-single party \$132.83 \$ 648.48 per month-adult + child(ren) \$239.10 \$ 756.00 per month-two party \$279.51 \$ 1,044.24 per month-family \$385.75	
III GROUP DENTAL INSURANCE	668950	1/1/2019	Core Medical (AC): \$218.86 per month-single party \$393.95 per month-adult + child(ren) \$459.61 per month-two party \$634.70 per month-family	None
			Delta Dental PPO (D1) \$ 42.73 per month-single party \$ 76.91 per month-adult + child(ren) \$ 89.73 per month-two party \$123.91 per month-family  Delta Care USA / PMI (D3) \$ 16.69 per month-single party \$ 30.03 per month-adult + child(ren) \$ 35.04 per month-two party	None

**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 01/01/2019)**

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
<b>IV GROUP VISION INSURANCE</b>	668830	1/1/2016	\$ 48.38 per month-family 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
<b>V POST EMPLOYMENT BENEFITS</b>				
OPEB (Replaces Retiree Annuitant)	668231	7/1/2018	2.70% 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	7/1/2018	\$0.75 per \$100 of covered wages-99100A funded employees \$1.75 per \$100 of covered wages-hospital employees \$1.75 per \$100 of covered wages-medical group employees \$0.75 per \$100 of covered wages-any other employees \$0.75 per \$100 of covered wages-federal funded employees	None
<b>VII EMPLOYEE SUPPORT PROGRAMS</b>	668530	07/1/1990	\$.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
<b>VIII UNEMPLOYMENT INSURANCE</b>	668520	7/1/2018	Percentage of all salaries and wages paid to covered employee, including perquisites, overtime differentials, etc. based on fund source as follows: .00% - General Funds / SOFI 99100A .25% - Federal Funds .00% - Hospital Funds .10% - All Other Funds / SOFI 99200A	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	1/1/2017	\$8.04 per eligible employee a mo (4)	None
<b>XI POST DOC RATES</b>				
Health Post Doc	668720	1/1/2019	HMO-Health Net \$ 513.37 per month-single party \$ 898.48 per month-adult + child(ren) \$1219.63 per month-two party	\$10.48 \$18.34 \$37.72

**SCHEDULE OF EMPLOYER MATCHING CONTRIBUTION RATES (REVISED 01/01/2019)**

Program	Account	Last Rate Change	Employer Contribution	Employee Contribution Required
			\$1549.92 per month-family	\$47.94
			PPO-Health Net	
			\$ 460.93 per month-single party	\$20.00
			\$ 801.64per month-adult + child(ren)	\$40.00
			\$1,114.22 per month-two party	\$40.00
			\$1,406.85 per month-family	\$60.00
Dental Post Doc	668710	1/1/2019	Dental HMO-Health Net	
			\$ 7.39 per month-single party	
			\$14.04 per month-adult + child(ren)	None
			\$13.30 per month-two party	
			\$20.69 per month-family	
			Dental POS - Principal	
			\$22.97 per month-single party	
			\$53.46 per month-adult + child(ren)	None
			\$47.91 per month-two party	
			\$86.03 per month-family	
Vision Post Doc	668730	1/1/2018	Vision PPO-Health Net	
			\$ 4.00 per month-single party	
			\$ 7.45 per month-adult + child(ren)	None
			\$ 6.68 per month-two party	
			\$11.40 per month-family	
PSBP Long Term Disability	668800	1/1/2017	None	\$8.55
PSBP Life Ins. and AD& D	668750	1/1/2019	\$2.80 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	1/1/2019	\$50.47	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 2018 is 6.20% of the first \$128,400.00, a maximum contribution total of \$7,980.60. 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

- (4) Employees may supplement this protection voluntarily by purchase of the University's Employee Paid, Voluntary Short Term and/or Long Term Disability insurance.

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**PPM 395 - 10 Supplement I: Schedule of Employer Matching Contribution Rates**

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- (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.
- (8) Employees hired or become eligible July 1, 2016 and after are in 2016 Tier.
- (9) Beginning April 1, 2018 the Assessment rate was split into Principal and Interest assessment rates in order to better delineate the assessment on Federal fund sources. The charge of 1.05% for Principal, account 668630 will appear on the DOPE; while the interest assessment on non-federal funds of .65% is assessed using account 668690 and is posted directly to Operating Ledger.