

## Appendix C: Personal Service Charges and Assumptions

The personal service charge assumptions below are offered to assist in the development of agency operating budgets for fiscal years 2010 and 2011. Many of the rates are subject to future review and approval by OBM and should not be considered final. (This is particularly true for the rates that support agency operations and are not subject to collective bargaining agreements.) DAS will issue payroll letters in June listing some FY 2009 benefit rates. Payroll letters may be accessed at the following link for reference: <http://www.das.ohio.gov/hrd/prolett.html>.

<u>Payroll Charges</u>	<u>Expense Account</u>	<u>FY 2008 Actual</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
<b>Employee Benefits</b>					
Medicare Part B Reimbursement	502025	\$93.50 per month; increased to \$96.40 on 1/1/08	\$96.40; 5% increase on 1/1/09	5% increase on 1/1/10	5% increase on 1/1/11
Retirement System Rate – PERS	503501	14.00% of gross pay	Continue	Continue	Continue
Retirement System Rate – STRS	503502	14.00% of gross pay	Continue	Continue	Continue
Retirement System Rate – HPRS	503503	25.50% of gross pay	Continue	Continue	Continue
Retirement System Rate – LERS	503516	17.40% of gross pay	17.40%; increases to 17.63% on 1/1/09	17.63%; increases to 17.87% on 1/1/10	17.87%; increases to 18.10% on 1/1/11
Worker's Compensation Insurance Premium – BWC	503504	Multiple – See DAS Payroll Letter 913	Continue	Continue	Continue
Health Insurance Premium – Ohio Med	503505	Multiple – See DAS Payroll Letter 909	16% increase	9% increase	9% increase
Health Insurance Premium – Aetna	503505	Multiple – See DAS Payroll Letter 909	16% increase	9% increase	9% increase
Health Insurance Premium – UHC	503505	Multiple – See DAS Payroll Letter 909	16% increase	9% increase	9% increase
Health Insurance Premium – HMOs	503505	Multiple – See DAS Payroll Letter 909	16% increase	9% increase	9% increase
Social Security Tax – For those exempt from state retirement	503506	6.20% of gross pay	Continue	Continue	Continue
Life Insurance Premium – Exempts	503507	\$0.15 per \$1,000 of coverage	Continue	5% increase	Continue
Dental Insurance Premium – Exempts	503508	Multiple – See DAS Payroll Letter 914	5% increase	5% increase	5% increase
Benefits Trust	503508	\$70.00 per month	Continue	Continue	Continue
Vision Insurance Premium – Exempts	503509	Multiple – See DAS Payroll Letter 914	2% increase	2% increase	2% increase

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Disability Leave Premium	503510	0.80% of gross pay	0.75%	Continue	Continue
Accrued Leave Premium	503511	2.00% of gross pay	Continue	Continue	Continue
Medicare Tax – For those hired after 4/1/86	503512	1.45% of gross pay	Continue	Continue	Continue
Indemnity Insurance Premium – Units 01 & 15	503513	\$7.00 per month	Continue	Continue	Continue
Indemnity Insurance Premium – Units 02, 46, & 48	503513	\$4.00 per month	Continue	Continue	Continue
Tuition Reimbursement – Units 11 & 12	503515	\$3.36 per pay	\$3.60	\$3.67	Continue
Tuition Reimbursement – Unit 01	503515	\$5.94 per pay	Continue	Continue	Continue
Tuition Reimbursement – Unit 02	503515	\$4.18 per pay	\$5.75	\$5.80	Continue
Tuition Reimbursement – Unit 15	503515	\$6.05 per pay	Continue	Continue	Continue
Tuition Reimbursement – OEA 10	503515	\$7.14 per pay	\$10.00	\$10.40	Continue
Benefits Education/Communication Surcharge	503517	\$0.50 per employee enrolled in a health plan per month	Continue	Continue	Continue
Managed Mental Health/ Substance Abuse Surcharge	503517	Multiple – See DAS Payroll Letter 909	6% increase	6% increase	6% increase
Parental Leave Benefit Fund	503518	0.11% of gross pay	Continue	Continue	Continue
Workforce Development Fund (OCSEA)	503519	\$19.00 per month	Continue	Continue	Continue
Professional Development Fund (Exempt)	503519	\$0.10 per hour	Continue	Continue	Continue

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<b>Agency Operating Rates</b>					
Human Resources Division Services	504301	\$16.18 per pay	Continue	\$18.24	Continue
OBM State Accounting and Budgeting Services	504303	0.685% of gross pay	Continue	Continue	Continue
Office of Collective Bargaining	504305	\$2.00 per pay	Continue	Continue	Continue
Employee Assistance Program	504307	\$0.75 per pay	Continue	Continue	Continue
Equal Employment Opportunity	504308	\$0.26 per pay	Continue	Continue	Continue
Enterprise IT Services	504309	0.231% of gross pay	Continue	0.249%	Continue