

**EMPLOYEE BENEFIT COSTS AS A PERCENT
OF AVERAGE CONTRACTED SALARIES
FOR THE 2008-09 YEAR**

ESTIMATED STATE AVERAGE CONTRACTED SALARIES:

Professional Personnel	\$ 47,002.16
Classroom Teachers	\$ 44,700.51
Service Personnel	\$ 25,733.86

EMPLOYEE BENEFIT COSTS (EXCLUDING PEIA):

FICA	7.65%	
Workers' Compensation	1.31%	
Unemployment Compensation	<u>0.04%</u>	
Total (excludes retirement and PEIA)		9.00%
Retirement average contribution rate by county boards		10.80%

AVERAGE EMPLOYEE BENEFITS COSTS AS A PERCENT (EXCLUDING PEIA): **19.80%**

PEIA AVERAGE ANNUAL PREMIUM COSTS: \$ 6,424.80

PEIA average annual premium cost as a percent of average contracted salaries:

Professional Personnel	13.67%
Classroom Teachers	14.37%
Service Personnel	<u>24.97%</u>

AVERAGE EMPLOYEE BENEFITS COSTS AS A PERCENT (INCLUDING PEIA):

Professional Personnel	33.47%
Classroom Teachers	34.17%
Service Personnel	44.77%