

**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%