

Appendix C: Personal Service Charges and Assumptions

The personal service charges and assumptions below are offered to assist in the development of agency operating budgets for fiscal years 2014 and 2015. 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 listing some fiscal year 2013 benefit rates. Payroll letters may be accessed at the following link for reference:
<http://www.das.ohio.gov/Divisions/HumanResources/HCMandAgencyHRSupport/StatePayrollLetters/tabid/372/Default.aspx>.

<u>Payroll Charges</u>	<u>Expense Account</u>	<u>FY 2013 Actual</u>	<u>FY 2014</u>	<u>FY 2015</u>
Employee Benefits				
Retirement System Rate – PERS	503501	14.00% of gross pay	Continue	Continue
Retirement System Rate – STRS	503502	14.00% of gross pay	Continue	Continue
Retirement System Rate – HPRS	503503	26.50% of gross pay	Continue	Continue
Retirement System Rate – LERS	503516	18.10% of gross pay	Continue	Continue
Worker's Compensation Insurance Premium – BWC	503504	Multiple – See DAS Payroll Letter	Continue	Continue
Health Insurance Premium	503505	Multiple – See DAS Payroll Letter	10% increase	10% increase
Social Security Tax – For those exempt from state retirement	503506	6.20% of gross pay	Continue	Continue
Life Insurance Premium – Exempts	503507	\$0.15 per \$1,000 of coverage	Continue	Continue
Dental Insurance Premium – Exempts	503508	Multiple – See DAS Payroll Letter	10% increase	10% increase
Benefits Trust	503508	\$70.00 per month	Continue	Continue
Vision Insurance Premium – Exempts	503509	Multiple – See DAS Payroll Letter	10% increase	10% increase
Disability Leave Premium	503510	1.10% of gross pay	Continue	Continue
Accrued Leave Premium	503511	2.73% of gross pay	Continue	Continue
Medicare Tax – For those hired after 4/1/86	503512	1.45% of gross pay	Continue	Continue

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Liability Insurance Premium – Units 1 & 15	503513	\$7.00 per month	Continue	Continue
<u>Payroll Charges</u>	<u>Expense Account</u>	<u>FY 2013 Actual</u>	<u>FY 2014</u>	<u>FY 2015</u>
Liability Insurance Premium – Units 2, 46, & 48	503513	\$4.00 per month	Continue	Continue
Tuition Reimbursement – District 1199, SEIU, Units 11 & 12	503515	\$4.80 per pay	Continue	Continue
Tuition Reimbursement – OSTA, Units 1 & 15	503515	\$4.89 per pay	\$4.81	Continue
Tuition Reimbursement – FOP, Unit 2	503515	\$4.40 per pay	Continue	Continue
Tuition Reimbursement – OEA, Unit 10	503515	\$12.00 per pay	Continue	Continue
Benefits Education/Communication Surcharge	503517	\$0.50 per employee enrolled in a health plan per month	Continue	Continue
Parental Leave Benefit Fund	503518	0.124% of gross pay	Continue	Continue
Workforce Development Fund (OCSEA)	503519	\$19.00 per month	Continue	Continue
Professional Development Fund (Exempt)	503519	\$0.10 per hour	Continue	Continue

<u>Payroll Charges</u>	<u>Expense Account</u>	<u>FY 2013 Actual</u>	<u>FY 2014</u>	<u>FY 2015</u>
Agency Operating Rates				
DAS Human Resources Division Services	504301	\$11.55 per pay	\$11.93	\$11.95
OBM State Accounting and Budgeting Services	504303	Multiple – See DAS Payroll Letter	2.5% increase	2.5% increase
DAS Office of Collective Bargaining	504305	\$2.30 per pay	Continue	Continue
Employee Assistance Program	504307	\$0.75 per pay	Continue	Continue
DAS Equal Employment Opportunity	504308	\$0.41 per pay	Continue	Continue
DAS Enterprise IT Services	504309	0.285% of gross pay	0.277%	0.266%
OAKS Support Organization	504310	Multiple – See DAS Payroll Letter	6.9% increase	21.5% reduction