

**Estimate of Cost of Temporary Employees to Receive Benefits for Sen. Gov Ops hearing 2/18/21 3:30 pm**

**Estimate of Cost of Temporary Employees to Receive Benefits**

TOTAL	Number of Employees	STATE ADDITIONAL BENEFIT COSTS				EMPLOYEE COMPENSATION			
		Health Insurance	Retirement-Pension	Retirement-OPEB	Other Benefits	Total Benefits	Pay to Employee	Benefits Cost to Employees	Net to Employee
1040 or more hours*, includes retirees	60	\$500,417	\$246,008	\$134,380	\$202,430	<b>\$1,083,235</b>	\$1,777,514	\$383,556	\$1,393,959
1040 or more hours*, excludes retirees	48	\$400,333	\$190,705	\$104,171	\$157,772	<b>\$852,982</b>	\$1,377,928	\$300,505	\$1,077,423
Less than 1040 hours*, includes retirees	515	\$0	\$612,659	\$334,661	\$466,419	<b>\$1,413,739</b>	\$4,426,729	\$637,721	\$3,789,007
Less than 1040 hours*, excludes retirees	422	\$0	\$464,714	\$253,847	\$353,717	<b>\$1,072,279</b>	\$3,357,763	\$483,649	\$2,874,114
All employees, including retirees	575	\$500,417	\$858,667	\$469,041	\$668,849	<b>\$2,496,974</b>	\$6,204,243	\$1,021,277	\$5,182,966
All employees, excluding retirees	470	\$400,333	\$655,420	\$358,018	\$511,489	<b>\$1,925,260</b>	\$4,735,692	\$784,154	\$3,951,538
<b>AVERAGE PER EMPLOYEE</b>									
1040 or more hours*, includes retirees	60	\$8,340	\$4,100	\$2,240	\$3,374	<b>\$18,054</b>	\$29,625	\$6,393	\$23,233
1040 or more hours*, excludes retirees	48	\$8,340	\$3,973	\$2,170	\$3,287	<b>\$17,770</b>	\$28,707	\$6,261	\$22,446
Less than 1040 hours*, includes retirees	515	\$0	\$1,190	\$650	\$906	<b>\$2,745</b>	\$8,596	\$1,238	\$7,357
Less than 1040 hours*, excludes retirees	422	\$0	\$1,101	\$602	\$838	<b>\$2,541</b>	\$7,957	\$1,146	\$6,811
All employees, including retirees	575	\$870	\$1,493	\$816	\$1,163	<b>\$4,343</b>	\$10,790	\$1,776	\$9,014
All employees, excluding retirees	470	\$852	\$1,395	\$762	\$1,088	<b>\$4,096</b>	\$10,076	\$1,668	\$8,408

\*Average hours worked over 2019 through 2020. Only those who worked both in 2019 and 2020 are included.

Pay based on 2020 hourly rate for the employee.

Seasonal Employees are not included

Currently, temporary employees, by state law, can accrue up to 40 hours of sick leave in a 12 month period.

Temporary employees can participate in the deferred compensation 457 (b) plan

**Assumptions: Based on criteria for classified state employees**

Health insurance- Single Coverage under SelectCare (less expensive plan); State pays 80%, employee 20% of premium. Must work 1040 hours or more per year to be eligible

Retirement-State share Pension 13.84% of pay amount

Retirement-State share OPEB (health insurance primarily) 7.56% of pay amount

Retirement-Employee Share 6.65% of pay

FICA (Social Security/Medicare): State and Employee shares are 7.65% of pay, each. Currently charged to the State, so not included as an additional State benefit cost

"Other Benefits" include the following:

Dental insurance- Single Coverage; State pays 100% of premium. Must work 780 hours or more per year to be eligible.

Life Insurance-State pays 75%; employee pays 25% of premium. Must work 780 hours per year or more to be eligible.

Employee Assistance Plan- State pays 100% of premium.

Accrued sick leave

Accrued annual leave