


**EAST BATON ROUGE PARISH SCHOOL SYSTEM**  
**P. O. BOX 2950**  
**BATON ROUGE, LA 70821**

**April 3, 2009**

**Memorandum**

To: Administrators  
Grant Program Managers  
Principals

From: James P. Crochet, CPA   
Chief Financial Officer


Re: **Fiscal Year 2009-2010 Employer Salary Benefit Rates**

Please find attached a complete listing of Employer Salary Benefit Rates for fiscal year 2009-2010. The attached Employer Salary Benefit Rates schedule should be used when preparing or revising budgets for the fiscal year beginning July 1, 2009 through June 30, 2010.

The district has received the fiscal year 2009-2010 indirect cost rate from the State Department of Education. The indirect cost rate will be **11.0643%** for grant programs beginning July 1, 2009.

If you have any questions please contact me at 922-5440 or via email at [jcrochet@ebrschools.org](mailto:jcrochet@ebrschools.org).

JPC/lws

Approved:   
Catherine Fletcher, CPA  
Chief Business Operations Officer

CC: ELT  
Finance Managers

***EAST BATON ROUGE PARISH SCHOOL SYSTEM***

***Employer Salary Benefit Rates***

***July 1, 2009 through June 30, 2010***

**BENEFITS CALCULATIONS: FULL-TIME EMPLOYEES**

1. Teachers Retirement*	15.5%	x	Salary
2. School Employees Retirement*	17.6%	x	Salary
3. State Employees Retirement*	18.6%	x	Salary
4. Workers Compensation	.7%	x	Salary
5. Unemployment Compensation	.2%	x	Salary
6. Medicare Compensation	1.45%	x	Salary
<i>(Hire Date after March 30, 1986)</i>			
7. Group Insurance			(\$6,000.00 Per Employee Per Year)

**BENEFITS CALCULATIONS: STIPENDS or FULL-TIME EMPLOYEES WORKING PART-TIME**

1. Teachers Retirement*	15.5%	x	Salary
2. School Employees Retirement*	17.6%	x	Salary
3. State Employees Retirement*	18.6%	x	Salary
4. Workers Compensation	.7%	x	Salary
5. Unemployment Compensation	.2%	x	Salary
6. Medicare Compensation	1.45%	x	Salary
<i>(Hire Date after March 30, 1986)</i>			

**BENEFITS CALCULATIONS: SUBSTITUTES or PART-TIME EMPLOYEES**

1. Deferred Compensation*	1.3%	x	Salary
2. Workers Compensation	.7%	x	Salary
3. Unemployment Compensation	.2%	x	Salary
4. Medicare Compensation	1.45%	x	Salary
<i>(Hire Dated after March 30, 1986)</i>			

**INDIRECT COST**

1. Rate----- 11.0643%

**Notes:\***

- Bus Drivers, Maintenance workers, and Janitors participate in the School Employees Retirement System.
- Former vested state employees have the option to remain in the State Employees Retirement System.
- All other Full-Time employees belong to one of the Teachers Retirement System's Plans.
- Substitutes and Part-Time employees participate in the Deferred Compensation Plan in lieu of social security.