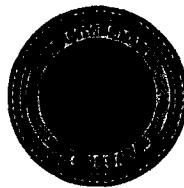


ALAN M. ARAKAWA
Mayor



DANILO F. AGSALOG
Director

MARK R. WALKER
Deputy Director

COUNTY OF MAUI
DEPARTMENT OF FINANCE
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793

October 5, 2015

MEMORANDUM

TO: ALL DEPARTMENTS AND AGENCIES
SUBJECT: EMPLOYEE FRINGE BENEFIT RATES-
CALENDAR YEAR 2016

The County of Maui has reviewed and revised the employee fringe benefit rates utilizing the actual cost data and salary base for the prior fiscal year which ended on June 30, 2015 (Fiscal 2015). These rates are to be used from January 1, 2016 through December 31, 2016 (Calendar 2016). Please note that there are no anticipated changes for July 1, 2016 as in previous years.

<u>EMPLOYEE FRINGE BENEFIT RATES BASED UPON EMPLOYER'S CONTRIBUTION</u>	<u>Personnel (except Police & Fire)</u> <u>1/1/16</u>	<u>Police & Fire</u> <u>1/1/16</u>
Employee's Retirement System (ERS)	17.00%	25.00%
Social Security/Medicare	<u>7.65</u>	<u>1.45</u>
Subtotal	24.65%	26.45%
Unemployment	8.13%	8.13%
Workers' Compensation (a) Rate	<u>3.26</u> 11.34%	<u>6.21</u> 14.34%
Medical, Drug, Dental, Vision, Life	17.27%	17.27%
Other Post Employment Benefits (OPEB)	<u>9.65%</u>	<u>9.65%</u>
Total Employer's Contribution	62.96%	67.71%

LEAVE BENEFITS

Vacation	8.08%	8.08%
Sick	5.00	5.00
Holiday	5.00	5.00
Others (Admin Leave, Union)	.77	.77
Total Leave Benefits	<u>18.85%</u>	<u>18.85%</u>
Total Fringe Benefit Rate (OT & Straight Time)	<u>81.81%</u>	<u>86.56%</u>

(a) Please use the following Workers' Compensation rates for the following classifications: Refuse workers: 12.26%; Firefighters: 6.21%; Police Officers: 4.00%; Not Otherwise Classified: 3.26%

If you have any questions on the above employee fringe benefit rates, please call the Accounts Division.

DANILO F. AGSALOG
Director of Finance

RECEIVED AT BF MEETING ON 3/30/16
BF Committee Chair (BF-1)