

## Personnel Assumptions and Rates

### Salary-Related Rates:

- COLA for FY 2022-23
  - For FY 2022-23 there will be a 3% COLA
  
- Merit for FY 2022-23
  - If you are eligible to receive a merit adjustment, BAT will automatically apply the adjustment. For step employees it will move them to the next step and for step 99 employees it will apply a five (5) percent adjustment
  
- Flex and Premium Pay Benefits will be included for planning purposes for FY 2022-23. The values are:
  - Flex Dollars \$1,100
  - Premium Pay Benefits \$1,820

### Executive Benefits Program (subobject: 00120)

Effective May 28, 2012, executive benefits for all employees under the Mayor’s purview were eliminated. Executive benefits do remain in effect for employees who are not under the Mayor’s purview. The program guidelines provide that executives be organized as defined below:

- Group 1 -** Board of County Commissioners (BCC) and designees, County Attorney, Department Directors of Non-Mayoral Authority
- Group 2 -** Deputy Directors who are designated second in command within a Department of Non-Mayoral Authority
- Group 3 -** Exempt, professional, non-bargaining unit employees who report directly to a Group 1 or Group 2 executive, within a Department of Non-Mayoral Authority

The table in the following page details the value of the benefits by group.

### Important:

**For those departments not under the Mayor’s purview you will need to add the executive benefit category under the “Additional Earnings” tab in the “Maintain Employee by Position” page in the Human Capital Section of the BAT System.**

<b>Executive Benefit Program</b>			
	Group 1	Group 2	Group 3*
Executive Benefits Allowance	\$10,000	\$8,500	\$7,500
Car Allowance (bi-weekly)	\$250	\$200	\$75
Supplemental Pension	\$1,500	\$0	\$0
<b>Total</b>	<b>\$18,000</b>	<b>\$13,700</b>	<b>\$9,450</b>

\*Group 3 has sub-category EA which receives a pro-rata portion of the \$7,500 maximum and sub-category EH which receives a car allowance only

**Longevity Bonus Rates (subobject: 00125)**

Upon completion of a minimum of 15 years of full-time continuous County service, employees in applicable bargaining units shall receive a longevity bonus award (LBA) on their leave anniversary date. These bonuses are calculated based on a percentage of the employees' base salary. Please see the schedule below for the rate that pertains to a particular number of years of service.

Longevity bonuses for eligible non-bargaining unit employees may be authorized by the Mayor or non-Mayoral Appointing Authority.

**Important**

**BAT calculates social security, retirement and longevity bonuses for departments automatically. Retirement calculations done by BAT are based on the actual retirement plans to which an individual belongs.**

<b>Longevity Bonus Rates</b>	
<b>Number of Years of Continuous County Service</b>	<b>Rate of Bonus Payment</b>
<b>15</b>	<b>1.5 Percent of Base Salary</b>
<b>16</b>	<b>1.6 Percent of Base Salary</b>
<b>17</b>	<b>1.7 Percent of Base Salary</b>
<b>18</b>	<b>1.8 Percent of Base Salary</b>
<b>19</b>	<b>1.9 Percent of Base Salary</b>
<b>20</b>	<b>2.0 Percent of Base Salary</b>
<b>21</b>	<b>2.1 Percent of Base Salary</b>
<b>22</b>	<b>2.2 Percent of Base Salary</b>
<b>23</b>	<b>2.3 Percent of Base Salary</b>
<b>24</b>	<b>2.4 Percent of Base Salary</b>
<b>25</b>	<b>2.5 Percent of Base Salary</b>
<b>26</b>	<b>2.6 Percent of Base Salary</b>
<b>27</b>	<b>2.7 Percent of Base Salary</b>
<b>28</b>	<b>2.8 Percent of Base Salary</b>
<b>29</b>	<b>2.9 Percent of Base Salary</b>
<b>30</b>	<b>3.0 Percent of Base Salary</b>
<b>31</b>	<b>3.1 Percent of Base Salary</b>
<b>32</b>	<b>3.2 Percent of Base Salary</b>
<b>33</b>	<b>3.3 Percent of Base Salary</b>
<b>34</b>	<b>3.4 Percent of Base Salary</b>
<b>35</b>	<b>3.5 Percent of Base Salary</b>

**Sick Leave Reimbursement (subject: 00154)**

The County will pay employees who retire or resign from County service (full-time employees only) in good standing for their accrued unused sick leave at the employee's current rate of pay at time of separation and excluding any shift differential.

Refer to the County Leave Manual, Section 02.08 to calculate the rate of payment. The rate will vary based on the number of years of service of the employee and whether the employee is special risk.

**Fringe-Related Rates:**

**Social Security Rate (subject: 01010)**

6.20% FICA rate on salary up to \$147,000 (subject to change)

**Medicare Rate (subject: 01113)**

1.45% MICA on total salary

**Retirement Rates (subject: 01011) (subject to change in May 2022)**

<b>FRS Classes</b>	<b>FY 22-23</b>
Regular	11.90%
Special Risk	27.44%
Special Risk (Admin)	40.40%
Elected Officials	53.99%
Senior Management	31.04%
DROP	20.17%

**Deferred Retirement Option Program (DROP)**

Employees that select to participate in the DROP program maintain their regular employee status code.

**Group Health Insurance (subject: 01110)**

\$14,000 per person per year

Part-time employees who consistently work at least 60 hours per pay period are eligible for health insurance after 60 days of service. Part-timers must consistently work at least 60 hours per pay period to remain eligible for benefits. As a result of the Affordable Care Act, eligibility for benefits will depend on the average hours paid in the previous year's "measurement" period (October 2020-September 2021). Employees who are paid an average of 30 hours per week in the measurement period will be eligible for benefits for calendar year 2022.

**Dental (subject: 01114)**

\$400 per person per year

**Group Life Insurance (subobject: 01111)**

Adjusted annual salary x 0.00211

**Unemployment Insurance (subobject: 01116)**

Departments should use FY 2020-21 expenditures as a guide for budgeting FY 2022-23 amounts. If you have any questions, please contact your departmental OMB Budget Analyst.

**Departure Incentive Program (subobjects: 03010-03199)**

The Departure Incentive Program (DIP) lump sum payouts were completed in FY 1995-96 and FY 1996-97. Only recurring DIP costs such as health insurance should be included in the base budget submission for FY 2022-23.

**Tip:**

If your department incurred any expenses in FY 2020-21 in any of the following range of subobject codes: 03010 – 03199, contact Helena Denham-Carter, Division Director, HR Benefits Administration (HCARTER@miamidadegov) or your department's OMB Budget Analyst to estimate FY 2022-23 DIP expenditures.

**Deferred Retirement Option Program**

Proprietary fund departments will need to enter the correct Florida Retirement System code for those entering DROP. General Fund departments will not need to budget DROP leave payments. Employee DROP information is available from Cognos. Access to Cognos can be provided by contacting the Information Technology Department (ITD) Help Desk at 305-596-HELP. Contact your department's OMB Budget Analyst to estimate FY 2022-23 DROP expenditures.