

Personnel Assumptions and Rates

Salary-Related Rates:

- COLA for FY 2023-24
 - For FY 2023-24, there is no COLA
- Merit for FY 2023-24
 - 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 2023-24. The values are:
 - Flex Dollars \$1,100
 - Premium Pay Benefits \$1,820

Executive Benefits Program (account: 5001200000)

Executive benefits may be provided to incumbents occupying positions deemed eligible by the Commissioners, County Attorney, Mayor and other elected officials, to participate in the County's Executive Benefit Program. Executive benefits, for employees who are not under the Mayor's purview, may be provided to eligible employees at the discretion of the appropriate appointing authority.

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 E1 -** Board of County Commissioners (BCC) designees, County Attorney, Department Directors of Non-Mayoral Authority
- Group E2 -** Deputy Directors who are designated second in command within a Department of Non-Mayoral Authority
- Group E3 -** Exempt, professional, non-bargaining unit employees who report directly to a Group 1 or Group 2 executive, within a Department of Non-Mayoral Authority
- Group C1 -** Board of County Commissioners (BCC)

Benefit Description	Annual Amount			
	E1	E2	E3*	C1**
Executive Benefit Allowance	\$10,000	\$8,500	\$7,500	\$18,000
Car Allowance	\$6,500	\$5,200	\$1,950	\$10,500
401A Contribution	\$1,500	\$0	\$0	\$61,000
Expense Allowance	\$0	\$0	\$0	\$43,000
Total Value of Benefits	\$18,000	\$13,700	\$9,450	\$132,500
*EA: Employees who may be eligible for Group 3 benefits, but who are designated to receive a benefits allowance less than \$7,500.				

*EH: Employees who may be eligible for Group 3 benefits, but who receive a car allowance only. They do not receive a benefits allowance.

**C1: Benefit plan designated for Miami-Dade County Commissioners. 401A contribution amount shall be reduced if required by law.

The Mayor or County Attorney may review this program periodically and implement any changes that are deemed appropriate to further the purpose of the program.

The following details the value of the benefits by group.

Executive Benefit Program			
	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
Total	\$18,000	\$13,700	\$9,450

*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 (account: 5001250000)

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.

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

Payment for Unused Sick Leave (account: 5001540000)

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 (account: 5010100000)

6.20% FICA rate on salary up to \$160,200

Medicare Rate (account: 5011130000)

1.45% MICA on total salary

Retirement Rates (account: 5010110000) (subject to change in May 2023)

FRS Classes	FY 23-24
Regular	13.40%
Special Risk	30.61%
Special Risk (Admin)	40.58%
Elected Officials	64.13%
Senior Management	35.20%
DROP	19.53%

Deferred Retirement Option Program (DROP)

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

Group Health Insurance (account: 5011100000)

\$15,000 per person per year

New hires are not eligible for group health insurance until they have completed 60 days of service. 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 2021-September 2022). 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 (account: 5011140000)

\$500 per person per year

Group Life Insurance (account: 5011110000)

Adjusted annual salary x 0.00211

Unemployment Insurance (account: 5011160000)

Departments should use FY 2021-22 expenditures as a guide for budgeting FY 2023-24 amounts. If you have any questions, please contact your departmental OMB Budget Analyst.

Departure Incentive Program (account: 5031100000-5031190000-)

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 2023-24.

Tip:

If your department incurred any expenses in FY 2021-22 in any of the following range of account: 5031100000-5031190000, contact Helena Denham-Carter, Division Director, HR Benefits Administration (HCARTER@miamidade.gov) 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 2023-24 DROP expenditures.