

<b>NMWD Benefits Cost Effective 1/1/2017</b>	<b>% of Payroll</b>	<b>Annual Cost</b>
CalPERS 2.5% @ 55 Retirement	20.832%	
CalPERS 2% @ 62 Retirement	6.555%	
Social Security	6.200%	
Medicare	1.450%	
Workers' Compensation <sup>1</sup>		
Waterworks (7520)	6.160%	
Outside Sales (8742)	0.820%	
Clerical (8810)	0.640%	
Life Insurance (1X Salary)	0.204%	
Cafeteria Plan Contribution <sup>3</sup>		\$15,756
Medical Insurance (CalPERS)		\$3,830
Dental Insurance <sup>2,3</sup>		\$2,796
Retiree Health Insurance <sup>2</sup>		\$1,500
Vision Insurance <sup>2,3</sup>		\$228
Unemployment Insurance <sup>2</sup>		\$56
<p><sup>1</sup> The District is self-funded for its workers' comp insurance - rates shown are the estimated market value of the coverage.</p> <p><sup>2</sup> The District is self-funded for this cost - the amount shown is the District's projected cost.</p> <p><sup>3</sup> The amount shown assumes 3+ (family) participants. The amount for individual and 2-party coverage is less.</p>		