

EMPLOYEE BENEFITS ACCOUNTS

All accounts beginning with "21" (21XXX) are used for recording expenditures for staff benefits.

211XX EMPLOYER TAXES

21101 Social Security Taxes (11-XX-010071, 12-XX-010071, 13-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)

Employer-paid premiums for social security.

21102 Medicare Taxes (11-XX-010071, 12-XX-010071, 13-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX,)

Employer-paid premiums for medicare taxes.

21103 Unemployment Compensation (11-XX-010071, 12-XX-010071)

Employer-paid costs for unemployment compensation.

212XX BENEFITS

21201 ORP Contribution-Non State Funded (11-XX-010071, 12-XX-1010071, 13-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)

Employer-paid costs to supplement state match for eligible employee ORP contributions.

21202 ORP Contribution-State Funded (13-11-000000)

The amount charged to grants for ORP retirement benefits paid by the state for matching of employee contributions.

21203 Early Retirement Incentive (11-XX-010072)

Employer-paid cost for cash incentive paid to early retirees.

21204 Vested Vacation Benefits (11-XX-010072)

The amount that is added to the liability account for the change in accrued vacation days at the end of each fiscal year.

21205 Parking Stipends (11-05-010071, 12-05-010071, 13-05-XXXXXXX, 18-05-XXXXXXX)

Employer-paid stipend for employees located at El Centro to defray monthly parking expenses.

- 21206 TRS Contribution-Non State Funded (11-XX-010071, 12-XX-010071, 13-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)
Employer-paid costs to supplement state match for eligible employee TRS contributions.
- 21207 TRS Contribution-State Funded (13-11-000000)
The amount charged to grants for TRS retirement benefits paid by the state for matching of employee contributions.
- 21208 TRS Surcharge-Non State Funded-Retirees (11-XX-010071, 12-XX-010071, 13-XX-XXXXXXX, 18-XX-XXXXXXX)
Employer-paid surcharge to TRS for working retirees.
- 21211 Benefits-Unallocated-State ERS (13-11-000000)
Medical insurance benefits expense covered by state appropriations.
- 21212 ERS Expense-Not State-Funded (11-XX-010071, 12-XX-010071, 13-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)
Medical insurance benefits expense not covered by state appropriations.
- 21213 ERS Benefit Discrepancy Expense (11-XX-010072, 12-28-010072)
Cost of medical insurance benefits owed to the state due to administrative errors.
- 21214 ERS Expense-LFT Grandfathered (11-XX-010071)
Employer-paid costs to supplement state payment for eligible LFT employees' medical insurance coverage.
- 21215 ERS Expense-Facility Employees (11-XX-010071)
Employer-paid costs for facilities employees medical coverage.
- 21216 ERS Expense-Board Members (11-10-010071)
Employer-paid costs for board member medical coverage.
- 21217 ERS Expense-Retirees (11-XX-010071, 13-11-000000)
Employer-paid costs for non-working retiree medical coverage.

- 21218 ERS Expense-Public Service (11-XX-010071, 13-11-000000)
Employer-paid costs for facilities employees medical coverage.
- 21231 Benefits-Special Agreement (11-10-010071)
Employer-paid costs for benefits based on special contractual agreements.

213XXINSURANCE

- 21301 EDAP Program (11-XX-010071, 12-28-010071)
Employer-paid costs for Employee-Dependent Assistance Program.
- 21303 Workers Comp Claims Administration (11-XX-010071)
Employer-paid costs for third-party administration of the DCCCD's workers compensation program.
- 21304 Workers Comp Premiums (11-XX-010071)
Employer-paid costs for workers compensation insurance premiums.
- 21305 Workers Comp Fees (11-XX-010071)
Employer-paid costs for fees associated with the administration of the workers compensation program.
- 21309 SKIP Program Expense (11-XX-010071)
Employer-paid costs to supplement state payment for a qualifying employee's medical insurance coverage.

219XX OTHER BENEFITS

- 21901 Exec Cabinet Physical Exam (11-XX-010072, 12-28-010072)
Employer-paid costs for physical exams for members of the Executive Cabinet.
- 21902 Academic Regalia (11-XX-010072, 12-28-010072)
Employer-paid costs for purchase of academic regalia.

- 21903 Relocation Expense (11-XX-010072, 12-28-010072)
Employer-paid costs for Board-approved relocation expense for new employees.
- 21904 Employee Benefit- Credit Tuition (11-XX-010072, 12-28-010072)
Waiver of tuition for DCCCD employees enrolled in credit classes.
- 21905 Bilingual Stipends (11-XX-010072, 12-28-010072)
Employer-paid stipend to employees proficient in a language other than English and the use of the second language is job-related.
- 21906 Employee Benefit- CE Tuition (11-XX-010072, 12-28-010072)
Waiver of tuition for DCCCD employees enrolled in non-credit classes.
- 21907 Wellness Testing (11-XX-010071, 12-28-010071)
Employer-paid testing expenses for DCCCD employees participating in wellness activities.
- 21908 Employee Skills Testing (11-XX-010072, 12-28-010072)
Employer-paid expense for employee skills testing, i.e., language testing for Bilingual Stipend.
- 21909 Educational Stipend (11-XX-010072, 12-28-010072)
Employer-paid stipend for employees earning a higher education degree from a regionally accredited university.
- 21997 Retirement Benefits-Reserved (11-11-019999)
Account used in the budget development process to provide for anticipated retirement benefit expenses.
- 21998 Insurance Benefits-Reserved (11-11-019999)
Account used in the budget development process to provide for anticipated insurance benefit expenses.
- 21999 Parking & Other Benefits-Reserved (11-11-019999)
Account used in the budget development process to provide for anticipated benefit expenses other than retirement and insurance.