



FY20 Other Payroll Expense (OPE) Rates

In collaboration with Human Resources and Payroll departments, OPE rate estimates for all OHSU employees are updated annually by the Budget & Financial Planning team. OPE rates for FY20 are calculated by representation group and will be based on the estimated earnings and actual benefit and retirement elections as of January 31, 2019. This process provides OHSU with a single and more consistent source for OPE assumptions and rate components that can be utilized for budgeting, forecasting, and other reporting needs. If there are any questions about the rates below, please contact the Budget & Financial Planning team at budget@ohsu.edu.

OPE Components - Retirement / Flex Benefits / FICA / Other OPE

Retirement rates below were used to calculate new employee's estimated retirement expense based off of their representation group, eligibility, and applicable retirement program. Employees who are eligible to participate in a retirement program but not considered qualified as of January 31, 2019 will be assigned the standard UPP/457(b) rate based on their representation group pro-rated for FY20. Below are the rates and caps for 2019, along with projected caps for 2020.

Oregon Public Service Retirement Plan				University Pension Plan & 457(b)		
Retirement Plan	Rate	2019 Cap	2020 Cap	Retirement Plan	Rate	2019 & 2020 Cap
OPSRP	12.98%	\$280,000	\$280,000	ONA UPP	5.00%	\$280,000
OPSRP Police & Fire	17.61%	\$280,000	\$280,000	AFSCME UPP Research UPP OHSUPA UPP Unclass Admin UPP	6.00%	\$280,000
PERS - Tier 1	19.59%	\$933,333	\$952,000	Faculty UPP	12.00%	\$280,000
PERS - Tier 2	19.59%	\$280,000	\$280,000	Resident/Fellow 457(b)	3.00%	\$280,000

Flex Benefits estimated expenses below were applied to each employee's OPE calculation based off of their eligibility and selected benefits plan as of January 31, 2019. Employees who are eligible to receive benefits but not considered qualified as of January 31, 2019 will be assigned the average benefits plan rate by representation group based on their Full-time or Part-time status for FY20. Below are the estimated rates per plan for FY20.

Benefits Plan	Full-time	Part-time
Employee	\$7,466	\$5,600
Employee & Spouse/Domestic Partner	\$13,905	\$10,429
Employee & Children	\$12,740	\$9,555
Employee & Family	\$19,696	\$14,772
Medical Opt-Out	\$4,176	\$3,576

FICA (Federal Insurance Contributions Act) taxes imposed by the federal government is made up of two items: Social Security and Medicare taxes. In addition to FICA, Mass Transit also consists of a variable rate for FY20. Below are the rates and caps for 2019, along with projected caps for 2020.

Taxes	Rate	2019 Cap	2020 Cap
Social Security	6.20%	\$132,900	\$135,600
Medicare	1.45%	No Cap	No Cap
Mass Transit	0.77%	No Cap	No Cap

Other OPE consists of Paid Time Off (PTO) / Paid Parental Leave (PPL), Tri-Met Subsidy, State Unemployment, Labor Management Council, and Workers Compensation. Below are the estimated rates per representation group for FY20.

Rep Group	PTO/PPL	Tri-Met Subsidy	State Unemployment	LMC	Workers Comp
Faculty	\$1,000	\$203	\$81	\$77	\$25
Unclass Admin	\$450				
Research	\$200				
All Other	\$0				

To-Be-Hired (TBH) Rates

TBH employees will be assigned average OPE rates based on representation group. Below are the estimated rates per representation group for FY20.

Rep Group	Rate	Rep Group	Rate
AFSCME	28.50%	OHSUPA	26.70%
Faculty	17.80%	Resident/Fellow	27.50%
ONA	21.50%	Student	8.00%
Unclass Admin	22.30%	Research	27.50%

FY20 Average OPE Rates Components Breakout by Rep Group

Rep Group	Retirement	Flex Benefit	FICA	Other OPE	Total Rate
AFSCME	8.20%	17.30%	7.40%	1.50%	34.40%
Faculty	11.70%	5.90%	5.20%	1.00%	23.80%
ONA	11.30%	10.70%	7.40%	1.20%	30.60%
Unclass Admin	11.20%	10.70%	6.60%	1.10%	29.60%
OHSUPA	14.90%	14.10%	7.30%	1.20%	37.50%
Resident/Fellow	3.20%	17.70%	7.40%	1.40%	29.70%
Student	0.00%	0.00%	6.90%	1.10%	8.00%
Research	11.50%	17.30%	7.50%	1.60%	37.90%

FY20 Average OPE Rates by Rep Group - University vs Hospital

University	Rate	Hospital	Rate
AFSCME	34.70%	AFSCME	34.20%
Faculty	23.60%	Faculty	25.80%
ONA	29.00%	ONA	30.60%
Unclass Admin	30.00%	Unclass Admin	29.00%
Resident/Fellow	33.20%	Resident/Fellow	27.80%
Student	8.00%	Student	8.40%
Research	37.80%	Research	37.80%
OHSUPA	37.50%		