



FY21 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 FY21 are calculated by representation group and will be based on the estimated earnings and actual benefit and retirement elections as of February 5, 2020. 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 February 5, 2020 will be assigned the standard UPP/457(b) rate based on their representation group pro-rated for FY21. Below are the rates and caps for FY21.

Retirement rates for employees hired on or before June 30, 2017 -

Oregon Public Service Retirement Plan			University Pension Plan, Clinical Retirement Plan, & 457(b)		
Retirement Plan	Rate	FY21 Cap	Retirement Plan	Rate	FY21 Cap
OPSRP	11.80%	\$195,000	ONA UPP Faculty UPP Research UPP Unclass Admin UPP	12.00%	\$285,000
OPSRP Police & Fire	16.43%	\$195,000	AFSCME UPP OHSUPA UPP	6.00%	\$285,000
PERS - Tier 1	18.47%	\$933,333	Faculty CRP	2.00% - 25.00%	\$285,000
PERS - Tier 2	18.47%	\$195,000	Resident/Fellow 457(b)	3.00%	\$285,000

Retirement rates for employees hired on or after July 1, 2017 -

Oregon Public Service Retirement Plan			University Pension Plan, Clinical Retirement Plan, & 457(b)		
Retirement Plan	Rate	FY21 Cap	Retirement Plan	Rate	FY21 Cap
OPSRP	11.80%	\$195,000	ONA UPP	5.00%	\$285,000
OPSRP Police & Fire	16.43%	\$195,000	AFSCME UPP Research UPP OHSUPA UPP Unclass Admin UPP	6.00%	\$285,000
PERS - Tier 1	18.47%	\$933,333	Faculty UPP Faculty CRP	12.00% 2.00% - 25.00%	\$285,000
PERS - Tier 2	18.47%	\$195,000	Resident/Fellow 457(b)	3.00%	\$285,000

Flex Benefits estimated expenses below were applied to each employee's OPE calculation based off of their eligibility and selected benefits plan as of February 5, 2020. Employees who are eligible to receive benefits but not considered qualified as of February 5, 2020 will be assigned the average benefits plan rate by representation group based on their Full-time or Part-time status for FY21. Below are the estimated rates per plan for FY21.

Benefits Plan	Full-time	Part-time
Employee	\$8,270	\$6,200
Employee & Spouse/Domestic Partner	\$14,630	\$10,970
Employee & Children	\$13,390	\$10,040
Employee & Family	\$20,700	\$15,530
Medical Opt-Out (AFSCME)	\$4,180	\$4,180
Medical Opt-Out (ONA)	\$3,580	\$3,580
Medical Opt-Out (OHSUPA)	\$3,580	\$0
Medical Opt-Out (All Other)	\$4,180	\$3,580

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 FY21. Below are the rates and caps for 2019, along with projected caps for 2020.

Taxes	Rate	2020 Cap	2021 Cap
Social Security	6.20%	\$137,700	\$140,500
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 FY21.

Rep Group	PTO/PPL	Tri-Met Subsidy	State Unemployment	LMC	Workers Comp
Faculty	\$1,550	\$203	\$93	\$77	\$23
Unclass Admin	\$700				
Research	\$350				
All Other	\$0				

New / Replacement Employee Rates

These employees will be assigned average OPE rates based on representation group. Below are the estimated rates for FY21.

Rep Group	Rate	Rep Group	Rate
AFSCME	26.80%	OHSUPA	28.40%
Faculty	19.20%	Resident/Fellow	25.10%
ONA	23.90%	Student	8.00%
Unclass Admin	22.90%	Research	28.70%

Average OPE Rates by Rep Group

University	Rate	Hospital	Rate
AFSCME	33.50%	AFSCME	33.60%
Faculty	24.00%	Faculty	24.80%
ONA	29.90%	ONA	30.20%
Unclass Admin	28.60%	Unclass Admin	28.70%
Resident/Fellow	31.40%	Resident/Fellow	25.30%
Student	7.90%	Student	8.20%
Research	35.90%	Research	36.00%
OHSUPA	35.50%		