

## Personnel Assumptions and Rates

### Salary-Related Rates:

- COLA for FY 2024-25
  - For FY 2024-25, there will be a 3% COLA in April 2025
- Merit for FY 2024-25
  - 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.

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

Benefit Description	Annual Amount			
	E1	E2	E3*	C1**
Executive Benefit Allowance	\$10,000	\$8,500	\$7,500	\$18,360
Car Allowance	\$6,500	\$5,200	\$1,950	\$10,710
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	\$133,070
*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. Rate adjusted by CPI.

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.

**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.**

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

**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 \$168,600

**Medicare Rate (account: 5011130000)**

1.45% MICA on total salary

**Retirement Rates (account: 5010110000) (subject to change in May 2024)**

<b>FRS Classes</b>	<b>FY 24-25</b>
Regular	16.50%
Special Risk	41.58%
Special Risk (Admin)	45.71%
Elected Officials	62.80%
Senior Management	38.46%
DROP	27.10%

**Group Health Insurance (account: 5011100000)**

\$16,000 per person per year, except for IAFF union members

\$17,902 per IAFF union member 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 (DROP)**

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

Proprietary fund departments will need to estimate the value of the payouts for those entering DROP. General Fund departments will not need to budget DROP leave payments. Prior to June 12, 2022, 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. Starting June 13, 2022, employee DROP information can be found in INFORMS. For access to INFORMS, please contact your DPR. Contact your department's OMB Budget Analyst to estimate FY 2024-25 DROP expenditures.