SB283-4				Staffing Fee Covers:		Insource Costs**:					
Sample Data				All Employer Payroll Matches		Processing BiMontthy and Year End Payroll					
Daily Sub Rate: 200.00 per day, or \$25.00 p	er hour			Processing BiMontthy and	Year End Payroll	Additional Seats Tr	aining Portal				
ORS 342.610				Training Portal		Additional Seats Absent Management Portal					
PERS Source: https://www.oregon.gov/pers/EMP/E	Documents/Contributi	on-Rates/Contributio	n-Rates-2021-23.pdf	.pdf Absent Management Portal		Additional Seats Applicant Management Portal					
Staffing Fee: 25% of Gross Payroll				Applicant Management Po	rtal	HR Support, Recriu	itment, Discipline				
*10% based on research in 2020 of Sub Pool Count	ts			HelpDesk		Overhead					
				Overhead							
				HR Support, Recriutment,	Discipline	**School Districts have these costs for their Regular Staff,					
	% OPSRP 13.97%	Outsource	a								
School District Substitute Pool- January 2022 to	December 2022					Insourced					
500 Substitute Teachers		500	200/Day \$25/Hour	Gros Payroll * 25%		6.200%	1.45%	17.08%	0.001		2.2 cents per hour
Breakdown:	Count	Gross Hours		Gross Staffing Fee	Gross Payroll	SS Match	Medicare Match	Employer PERS Tier 1		Paid Famiily Leave	Worker's Comp
*10% Worked their 600 Hours		50 300		\$187,500.00	\$750,000.00	\$46,500.00	\$10,875.00	\$128,100.00	\$750.00	\$3,000.00	\$660.00
5% Get 300 from this District and 300 in Others		25 75		\$46,875.00	\$187,500.00	\$11,625.00	\$2,718.75	\$32,025.00	\$187.50	\$750.00	\$165.00
85% < 600 Hours: PERS Retirees included		425 254	75 \$6,364,375.00	\$1,591,093.75	\$6,364,375.00	\$394,591.25	\$92,283.44	\$0.00	\$6,364.38	\$25,457.50	\$5,600.65
Use 599 Hours						ular					
Totals		500 2920	75 \$7,301,875.00	\$1,825,468.75	\$7,301,875.00	\$452,716.25	\$105,877.19	\$160,125.00	\$7,301.88	\$29,207.50	\$6,425.65
	•			A / 005 /00 55			PERS 6% Employee	\$56,250.00			
Hillsboro School District	Summary:	Cost to Out		\$1,825,468.75							
		Cost to Ins		\$1,708,735.92							
		Cost to Ins	ource + 6% PERS	\$1,764,985.92							
-	% OPSRP 15.56%	Outsource	d			Insourced					
School District Substitute Pool- January 2022 to	December 2022										
500 Substitute Teachers		500	200/Day \$25/Hour	Gros Payroll * 25%		6.200%	1.45%	18.67	0.001	0.004	2.2 cents per hour
Breakdown:	Count	Gross Hours	Gross Payroll	Gross Staffing Fee	Gross Payroll	SS Match		Employer PERS Tier 1		Paid Famiily Leave	Worker's Comp
*10% Worked their 600 Hours		50 300		\$187,500.00	\$750,000.00	\$46,500.00	\$10,875.00	\$140,025.00	\$750.00	\$3,000.00	\$660.00
5% Get 300 from this Distrixt and 300 in Others		25 75		\$46,875.00	\$187,500.00	\$11,625.00	\$2,718.75	\$35,006.25	\$187.50	\$750.00	\$165.00
85% < 600 Hours: PERS Retirees included		425 2545	75 \$6,364,375.00	\$1,591,093.75	\$6,364,375.00	\$394,591.25	\$92,283.44	\$0.00	\$6,364.38	\$25,457.50	\$5,600.65
Use 599 Hours		500 000	75 07 004 075 00	A4 005 400 75	42 00 / 022 00		8 405 077 40	A175 001 05	A7 004 00	* 00 007 50	A0 405 05
500 292075 \$7,301,875.00 \$1,825,468.75 \$7,301,875.00 \$452,716.25 \$105,877.19 \$175,031.25 \$7,301.88 \$29,207.50 \$6,425.65											
		500 2920	75 \$7,501,875.00	\$1,825,468.75	\$7,301,875.00	\$452,716.25			\$7,301.88	\$29,207.50	\$0,420.00
Creater Albany School District	Summany				\$7,301,875.00	\$452,716.25	PERS 6% Employee	\$175,031.25 \$56,250.00	\$7,301.88	\$29,207.50	\$0,423.05
Greater Albany School District	Summary:	Cost to Out	source	\$1,825,468.75	\$7,301,875.00	\$452,716.25			\$7,301.88	\$29,207.50	\$0,423.03
Greater Albany School District	Summary:	Cost to Out Cost to Ins	source	\$1,825,468.75 \$1,723,642.17	\$7,301,875.00	\$452,716.25			\$7,301.88	\$29,207.50	φ0,420.00
Greater Albany School District	Summary:	Cost to Out Cost to Ins	source	\$1,825,468.75	\$7,301,875.00	\$452,716.25			\$7,301.88	\$29,207.50	\$0,423.03
		Cost to Out Cost to Ins Cost to Ins	source purce purce + 6% PERS	\$1,825,468.75 \$1,723,642.17	\$7,301,875.00				\$7,301.88	\$29,207.30	\$0,423.03
Willamette ESD T1/2 9.119	6 OPSRP 6.00%	Cost to Out Cost to Ins	source purce purce + 6% PERS	\$1,825,468.75 \$1,723,642.17	\$7,301,875.00	s452,716.25			\$7,301.88	\$29,207.30	\$0,423.03
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to	6 OPSRP 6.00%	Cost to Out Cost to Ins Cost to Ins Outsource	source ource ource + 6% PERS d	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17	\$7,301,875.00	Insourced	PERS 6% Employee	\$56,250.00			
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers	6 OPSRP 6.00% December 2022	Cost to Out Cost to Inse Cost to Inse Outsource	source surce surce + 6% PERS d 200/Day \$25/Hour	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gros Payroll * 25%		Insourced	PERS 6% Employee	\$56,250.00 9.11	0.001	0.004	2.2 cents per hour
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown:	6 OPSRP 6.00%	Cost to Out Cost to Inse Cost to Inse Outsource 300 Gross Hours	source purce purce + 6% PERS d 200/Day \$25/Hour Gross Payroll	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gros Payroll * 25% Gross Staffing Fee	Gross Payroll	Insourced 6.200% SS Match	PERS 6% Employee 1.45% Medicare Match	\$56,250.00 9.11 Employer PERS Tier 1	0.001 Oregon Transit	0.004 Paid Famiily Leave	2.2 cents per hour Worker's Comp
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours	6 OPSRP 6.00% December 2022	Cost to Out Cost to Ins Cost to Ins Cost to Ins Outsource 300 Gross Hours 30 18(Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gros Payroll * 25% Gross Staffing Fee \$112,500.00	Gross Payroll \$450,000.00	Insourced 6.200% SS Match \$27,900.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00	0.001 Oregon Transit \$450.00	0.004 Paid Family Leave \$1,800.00	2.2 cents per hour Worker's Comp \$396.00
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others	6 OPSRP 6.00% December 2022	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 30 18 4	source source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 \$450,000.00 \$112,500.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Payroll * 25% Gross Staffing Fee \$112,500.00 \$28,125.00	Gross Payroll \$450,000.00 \$112,500.00	6.200% SS Match \$27,900.00 \$6,975.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75	0.001 Oregon Transit \$450.00 \$112.50	0.004 Paid Family Leave \$1,800.00 \$450.00	2.2 cents per hour Worker's Comp \$396.00 \$99.00
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	6 OPSRP 6.00% December 2022	Cost to Out Cost to Ins Cost to Ins Cost to Ins Outsource 300 Gross Hours 30 18(source source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 \$450,000.00 \$112,500.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gros Payroll * 25% Gross Staffing Fee \$112,500.00	Gross Payroll \$450,000.00	Insourced 6.200% SS Match \$27,900.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00	0.001 Oregon Transit \$450.00	0.004 Paid Family Leave \$1,800.00	2.2 cents per hour Worker's Comp \$396.00
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others	6 OPSRP 6.00% December 2022	Cost to Out Cost to Ins Cost to Ins Cost to Ins Outsource 300 Gross Hours 300 15 42 255 152	Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	6 OPSRP 6.00% December 2022	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 30 18 4	Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Payroll * 25% Gross Staffing Fee \$112,500.00 \$28,125.00	Gross Payroll \$450,000.00 \$112,500.00	6.200% SS Match \$27,900.00 \$6,975.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31	9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75	0.001 Oregon Transit \$450.00 \$112.50	0.004 Paid Family Leave \$1,800.00 \$450.00	2.2 cents per hour Worker's Comp \$396.00 \$99.00
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included Use 599 Hours	OPSRP 6.00% December 2022 Count	Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 30 15 44 255 300 15 43 200 300	Source source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 \$450,000.00 \$112,500.00 45 \$4,381,125.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	6 OPSRP 6.00% December 2022	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 30 18 15 44 255 152 300 1755	source burce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31	9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included Use 599 Hours	OPSRP 6.00% December 2022 Count	Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 15 44 255 152 300 175; Cost to Out Cost to Out	Source source + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source burce	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31	9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count	Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 15 44 255 152 300 175; Cost to Out Cost to Out	source burce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31	9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included Use 599 Hours Willamette ESD	6 OPSRP 6.00% December 2022 Count Summary:	Cost to Out Cost to Ins Cost to Ins Outsource 300 300 300 300 300 300 300 300 300 30	Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$4,3818,625.00 45 \$4,381,125.00 Source purce purce + 6% PERS	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75 \$271,629.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31	9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours:	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71%	Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 15 44 255 152 300 175; Cost to Out Cost to Out	Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$4,3818,625.00 45 \$4,381,125.00 Source purce purce + 6% PERS	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31	9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71%	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 301 15 44 255 152 300 175 Cost to Out Cost to Out Cost to Ins. Cost to Ins. Cost to Ins.	source source + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$450,000.00 00 \$4512,500.00 45 \$3,818,625.00 45 \$4,381,125.00 source source source source + 6% PERS d	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$10,95,281.25 \$980,410.30 \$1,014,160.30	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	Insourced 6.200% SS Match \$27,900.00 \$236,975.00 \$236,754.75 \$271,629.75 Insourced	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee	9.11 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39 \$3,855.39
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours:	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022	Cost to Out Cost to Ins Cost to Ins Outsource Outsource Cost to Ins Cost to Ins Cost to Out Cost to Out Cost to Ins Cost to Ins Outsource	Source Source + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source Source Source Source Source + 6% PERS d 200/Day \$25/Hour	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Payroll * 25% Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00	Insourced 6.200% SS Match \$27,900.00 \$236,754.75 \$271,629.75 Insourced 6.200%	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45%	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22.82%	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13	0.004 Paid Famiijy Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 0.004	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39 \$3,855.39 \$3,855.39
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71%	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 300 188 15 44 255 152 300 1755 300 1755 Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours	Source Source + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Payroll * 25% Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gros Payroll * 25% Gross Staffing Fee	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 Gross Payroll	Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match	1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match	9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22,82% Employer PERS Tier 1	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 0.001 Oregon Transit	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 0.004 Paid Famiily Leave	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3.360.39 \$3.855.39 2.2 cents per hour Worker's Comp
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours:	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 300 188 15 44 255 1522 300 1752 Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 30 188	source burce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 source burce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Payroll * 25% Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gross Staffing Fee \$112,500.00	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 \$4,381,125.00 Gross Payroll \$450,000.00	Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match \$27,900.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match \$6,525.00	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22.82% Employer PERS Tier 1 \$102,690.00	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 0.001 Oregon Transit \$450.00	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 0.004 Paid Famiily Leave \$1,800.00	2.2 cents per hour Worker's Comp \$396.00 \$3,360.39 \$3,855.39 2.2 cents per hour Worker's Comp \$396.00
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours:	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022	Cost to Out Cost to Ins Cost to Ins Outsource Outsource Cost to Ins Cost to Ins Cost to Ins Cost to Out Cost to Out Cost to Ins Cost	source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$450,000.00 00 \$450,000.00 00 \$450,000.00 00 \$450,000.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gross Staffing Fee \$112,500.00 \$28,125.00 \$28,125.00	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 \$4,381,125.00 Gross Payroll \$450,000.00 \$112,500.00	Insourced 6.200% SS Match \$27,900.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match \$27,900.00 \$6,975.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22.82% Employer PERS Tier 1 \$102,690.00 \$25,672.50	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 Oregon Transit \$450.00 \$112.50	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 \$17,524.50 0.004 Paid Famiily Leave \$1,800.00 \$450.00	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39 \$3,365.39 2.2 cents per hour Worker's Comp \$396.00 \$99.00
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 300 188 15 44 255 1522 300 1752 Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 30 188	source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$450,000.00 00 \$450,000.00 00 \$450,000.00 00 \$450,000.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Payroll * 25% Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gross Staffing Fee \$112,500.00	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 \$4,381,125.00 Gross Payroll \$450,000.00	Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match \$27,900.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match \$6,525.00	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22.82% Employer PERS Tier 1 \$102,690.00	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 0.001 Oregon Transit \$450.00	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 0.004 Paid Famiily Leave \$1,800.00	2.2 cents per hour Worker's Comp \$396.00 \$3,360.39 \$3,855.39 2.2 cents per hour Worker's Comp \$396.00
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022	Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 301 302 303 18 15 44 255 300 Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours Outsource 300 15 44 255 152 300 Cost to Ins. Outsource 300 30 18 15 44 255 152	Source Source + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 \$4,381,125.00 Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22.82% Employer PERS Tier 1 \$102,690.00 \$25,672.50 \$0.00	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$3,360.39 \$3,855.39 2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022	Cost to Out Cost to Ins Cost to Ins Outsource Outsource Cost to Ins Cost to Ins Cost to Ins Cost to Out Cost to Out Cost to Ins Cost	Source Source + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$112,500.00 45 \$3,818,625.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gross Staffing Fee \$112,500.00 \$28,125.00 \$28,125.00	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 \$4,381,125.00 Gross Payroll \$450,000.00 \$112,500.00	Insourced 6.200% SS Match \$27,900.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match \$27,900.00 \$6,975.00	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$55,370.06	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22.82% Employer PERS Tier 1 \$102,690.00 \$25,672.50 \$0.00 \$128,362.50	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 Oregon Transit \$450.00 \$112.50	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 \$17,524.50 0.004 Paid Famiily Leave \$1,800.00 \$450.00	2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39 \$3,365.39 2.2 cents per hour Worker's Comp \$396.00 \$99.00
Willamette ESD T1/2 9.11% School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022 Count Count	Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 300 Gross Hours 300 State 300 Gross Hours 300 15 44 255 300 Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 300 15 44 255 300 15 41 255 300 15 41 255 300 1757	Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$450,000.00 45 \$3,818,625.00 45 \$4,381,125.00 Source purce + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$450,000.00 00 \$412,500.00 45 \$3,818,625.00 45 \$3,818,625.00 45 \$3,818,625.00 45 \$3,818,625.00	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gross Staffing Fee \$112,500.00 \$28,125.00 \$1,014,160.30	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 \$4,381,125.00 Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 22.82% Employer PERS Tier 1 \$102,690.00 \$25,672.50 \$0.00	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$3,360.39 \$3,855.39 2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39
Willamette ESD T1/2 9.119 School District Substitute Pool- January 2022 to 300 Substitute Teachers Breakdown: *10% Worked their 600 Hours 5% Get 300 from this Distrixt and 300 in Others 85% < 600 Hours: PERS Retirees included	OPSRP 6.00% December 2022 Count Summary: OPSRP 19.71% December 2022	Cost to Out Cost to Ins. Cost to Ins. Cost to Ins. Outsource 300 Gross Hours 301 302 303 18 15 44 255 300 Cost to Out Cost to Ins. Cost to Ins. Outsource 300 Gross Hours Outsource 300 15 44 255 152 300 Cost to Ins. Outsource 300 30 18 15 44 255 152	Source Source Source + 6% PERS d 200/Day \$25/Hour Gross Payroll 00 \$450,000.00 00 \$412,500.00 45 \$3,818,625.00 45 \$4,381,125.00 Source Source Source 5,3,818,625.00 5,3,818,625.00 5,3,818,625.00 45 \$3,818,625.00 45 \$3,818,625.00 45 \$3,818,625.00 45 \$3,818,625.00 45 \$4,381,125.00 5,0000 5,0000 5,00000 5,00000 5,000000 5,000000 5,0000000000	\$1,825,468.75 \$1,723,642.17 \$1,779,892.17 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25 \$1,095,281.25 \$980,410.30 \$1,014,160.30 Gross Staffing Fee \$112,500.00 \$28,125.00 \$954,656.25	Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00 \$4,381,125.00 \$4,381,125.00 Gross Payroll \$450,000.00 \$112,500.00 \$3,818,625.00	Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75 \$271,629.75 Insourced 6.200% SS Match \$27,900.00 \$6,975.00 \$236,754.75	PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$63,526.31 PERS 6% Employee 1.45% Medicare Match \$6,525.00 \$1,631.25 \$55,370.06 \$55,370.06	\$56,250.00 9.11 Employer PERS Tier 1 \$40,995.00 \$10,248.75 \$0.00 \$51,243.75 \$33,750.00 \$25,243.75 \$33,750.00 \$25,672.50 \$0.00 \$128,362.50	0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63 \$4,381.13 \$4,381.13 0.001 Oregon Transit \$450.00 \$112.50 \$3,818.63	0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50 \$17,524.50 0.004 Paid Famiily Leave \$1,800.00 \$450.00 \$15,274.50	2.2 cents per hour Worker's Comp \$396.00 \$3,360.39 \$3,855.39 2.2 cents per hour Worker's Comp \$396.00 \$99.00 \$3,360.39

\$1,091,279.05

Cost to Insource + 6% PERS

Self Insurance 1%	0.42%	Count*1000*12	1 hour for 30 Worked
Worker's Comp	Unemployment	Heathcare Benefits	Sick Leave Payable
\$7,500.00	\$3,150.00	\$600,000.00	\$25,000.00
\$1,875.00	\$787.50	Does Not Qualify	\$6,250.00
\$63,643.75	\$26,730.38	Does Not Qualify	\$212,145.83
\$73,018.75	\$30,667.88	\$600,000.00	\$243,395.83

Self Insurance 1%	0.42%	Count*1000*12	1 hour for 30 Worked
Worker's Comp	Unemployment	Heathcare Benefits	Sick Leave Payable
\$7,500.00	\$3,150.00	\$600,000.00	\$25,000.00
\$1,875.00	\$787.50	Does Not Qualify	\$6,250.00
\$63,643.75	\$26,730.38	Does Not Qualify	\$212,145.83
\$73,018.75	\$30,667.88	\$600,000.00	\$243,395.83

Self Insurance 1%	0.42%	Count*1000*12	1 hour for 30 Worked
Worker's Comp	Unemployment	Heathcare Benefits	Sick Leave Payable
\$4,500.00	\$1,890.00	\$360,000.00	\$15,000.00
\$1,125.00	\$472.50	Does Not Qualify	\$3,750.00
\$38,186.25	\$16,038.23	Does Not Qualify	\$127,287.50
\$43,811.25	\$18,400.73	\$360,000.00	\$146,037.50

Self Insurance 1%	0.42%	Count*1000*12	1 hour for 30 Worked
Worker's Comp	Unemployment	Heathcare Benefits	Sick Leave Payable
\$4,500.00	\$1,890.00	\$360,000.00	\$15,000.00
\$1,125.00	\$472.50	Does Not Qualify	\$3,750.00
\$38,186.25	\$16,038.23	Does Not Qualify	\$127,287.50
\$43,811.25	\$18,400.73	\$360,000.00	\$146,037.50