

SB283-4  
 Sample Data  
 Daily Sub Rate: 200.00 per day, or \$25.00 per hour  
 ORS 342.610  
 PERS Source: <https://www.oregon.gov/pers/EMP/Documents/Contribution-Rates/Contribution-Rates-2021-23.pdf>  
 Staffing Fee: 25% of Gross Payroll  
 \*10% based on research in 2020 of Sub Pool Counts

**Staffing Fee Covers:**  
 All Employer Payroll Matches  
 Processing BiMonthly and Year End Payroll  
 Training Portal  
 Absent Management Portal  
 Applicant Management Portal  
 HelpDesk  
 Overhead  
 HR Support, Recruitment, Discipline

**Insource Costs\*\*:**  
 Processing BiMonthly and Year End Payroll  
 Additional Seats Training Portal  
 Additional Seats Absent Management Portal  
 Additional Seats Applicant Management Portal  
 HR Support, Recruitment, Discipline  
 Overhead

\*\*School Districts have these costs for their Regular Staff,

**Hillsboro School District** T1/2 17.08% OPSRP 13.97% **Outsourced**

School District Substitute Pool- January 2022 to December 2022

**500 Substitute Teachers**

Breakdown:

\*10% Worked their 600 Hours  
 5% Get 300 from this District and 300 in Others  
 85% < 600 Hours: PERS Retirees included  
 Use 599 Hours

Count	Gross Hours	200/Day \$25/Hour Gross Payroll	Gross Payroll * 25% Gross Staffing Fee
50	30000	\$750,000.00	\$187,500.00
25	7500	\$187,500.00	\$46,875.00
425	254575	\$6,364,375.00	\$1,591,093.75
<b>Totals</b>	<b>500</b>	<b>292075</b>	<b>\$7,301,875.00</b>

<b>Summary:</b>	<b>Cost to Outsource</b>	<b>\$1,825,468.75</b>
	<b>Cost to Insource</b>	<b>\$1,708,735.92</b>
	<b>Cost to Insource + 6% PERS</b>	<b>\$1,764,985.92</b>

**Insource**

Gross Payroll	6.200% SS Match	1.45% Medicare Match	17.08% Employer PERS Tier 1	0.001 Oregon Transit	0.004 Paid Family Leave	2.2 cents per hour Worker's Comp
\$750,000.00	\$46,500.00	\$10,875.00	\$128,100.00	\$750.00	\$3,000.00	\$660.00
\$187,500.00	\$11,625.00	\$2,718.75	\$32,025.00	\$187.50	\$750.00	\$165.00
\$6,364,375.00	\$394,591.25	\$92,283.44	\$0.00	\$6,364.38	\$25,457.50	\$5,600.65
\$7,301,875.00	\$452,716.25	\$105,877.19	\$160,125.00	\$7,301.88	\$29,207.50	\$6,425.65
			PERS 6% Employee	\$56,250.00		

Hillsboro School District

**Greater Albany School District** T1/2 18.67% OPSRP 15.56% **Outsourced**

School District Substitute Pool- January 2022 to December 2022

**500 Substitute Teachers**

Breakdown:

\*10% Worked their 600 Hours  
 5% Get 300 from this District and 300 in Others  
 85% < 600 Hours: PERS Retirees included  
 Use 599 Hours

Count	Gross Hours	200/Day \$25/Hour Gross Payroll	Gross Payroll * 25% Gross Staffing Fee
50	30000	\$750,000.00	\$187,500.00
25	7500	\$187,500.00	\$46,875.00
425	254575	\$6,364,375.00	\$1,591,093.75
<b>Totals</b>	<b>500</b>	<b>292075</b>	<b>\$7,301,875.00</b>

<b>Summary:</b>	<b>Cost to Outsource</b>	<b>\$1,825,468.75</b>
	<b>Cost to Insource</b>	<b>\$1,723,642.17</b>
	<b>Cost to Insource + 6% PERS</b>	<b>\$1,779,892.17</b>

**Insource**

Gross Payroll	6.200% SS Match	1.45% Medicare Match	18.67% Employer PERS Tier 1	0.001 Oregon Transit	0.004 Paid Family Leave	2.2 cents per hour Worker's Comp
\$750,000.00	\$46,500.00	\$10,875.00	\$140,025.00	\$750.00	\$3,000.00	\$660.00
\$187,500.00	\$11,625.00	\$2,718.75	\$35,006.25	\$187.50	\$750.00	\$165.00
\$6,364,375.00	\$394,591.25	\$92,283.44	\$0.00	\$6,364.38	\$25,457.50	\$5,600.65
\$7,301,875.00	\$452,716.25	\$105,877.19	\$175,031.25	\$7,301.88	\$29,207.50	\$6,425.65
			PERS 6% Employee	\$56,250.00		

Greater Albany School District

**Willamette ESD** T1/2 9.11% OPSRP 6.00% **Outsourced**

School District Substitute Pool- January 2022 to December 2022

**300 Substitute Teachers**

Breakdown:

\*10% Worked their 600 Hours  
 5% Get 300 from this District and 300 in Others  
 85% < 600 Hours: PERS Retirees included  
 Use 599 Hours

Count	Gross Hours	200/Day \$25/Hour Gross Payroll	Gross Payroll * 25% Gross Staffing Fee
30	18000	\$450,000.00	\$112,500.00
15	4500	\$112,500.00	\$28,125.00
255	152745	\$3,818,625.00	\$954,656.25
<b>Totals</b>	<b>300</b>	<b>175245</b>	<b>\$4,381,125.00</b>

<b>Summary:</b>	<b>Cost to Outsource</b>	<b>\$1,095,281.25</b>
	<b>Cost to Insource</b>	<b>\$980,410.30</b>
	<b>Cost to Insource + 6% PERS</b>	<b>\$1,014,160.30</b>

**Insource**

Gross Payroll	6.200% SS Match	1.45% Medicare Match	9.11% Employer PERS Tier 1	0.001 Oregon Transit	0.004 Paid Family Leave	2.2 cents per hour Worker's Comp
\$450,000.00	\$27,900.00	\$6,525.00	\$40,995.00	\$450.00	\$1,800.00	\$396.00
\$112,500.00	\$6,975.00	\$1,631.25	\$10,248.75	\$112.50	\$450.00	\$99.00
\$3,818,625.00	\$236,754.75	\$55,370.06	\$0.00	\$3,818.63	\$15,274.50	\$3,360.39
\$4,381,125.00	\$271,629.75	\$63,526.31	\$51,243.75	\$4,381.13	\$17,524.50	\$3,855.39
			PERS 6% Employee	\$33,750.00		

Willamette ESD

**Tigard\_Tualatin School District** T1/2 22.82% OPSRP 19.71% **Outsourced**

School District Substitute Pool- January 2022 to December 2022

**300 Substitute Teachers**

Breakdown:

\*10% Worked their 600 Hours  
 5% Get 300 from this District and 300 in Others  
 85% < 600 Hours: PERS Retirees included  
 Use 599 Hours

Count	Gross Hours	200/Day \$25/Hour Gross Payroll	Gross Payroll * 25% Gross Staffing Fee
30	18000	\$450,000.00	\$112,500.00
15	4500	\$112,500.00	\$28,125.00
255	152745	\$3,818,625.00	\$954,656.25
<b>Totals</b>	<b>300</b>	<b>175245</b>	<b>\$4,381,125.00</b>

<b>Summary:</b>	<b>Cost to Outsource</b>	<b>\$1,095,281.25</b>
	<b>Cost to Insource</b>	<b>\$1,057,529.05</b>
	<b>Cost to Insource + 6% PERS</b>	<b>\$1,091,279.05</b>

**Insource**

Gross Payroll	6.200% SS Match	1.45% Medicare Match	22.82% Employer PERS Tier 1	0.001 Oregon Transit	0.004 Paid Family Leave	2.2 cents per hour Worker's Comp
\$450,000.00	\$27,900.00	\$6,525.00	\$102,690.00	\$450.00	\$1,800.00	\$396.00
\$112,500.00	\$6,975.00	\$1,631.25	\$25,672.50	\$112.50	\$450.00	\$99.00
\$3,818,625.00	\$236,754.75	\$55,370.06	\$0.00	\$3,818.63	\$15,274.50	\$3,360.39
\$4,381,125.00	\$271,629.75	\$63,526.31	\$128,362.50	\$4,381.13	\$17,524.50	\$3,855.39
			PERS 6% Employee	\$33,750.00		

Tigard\_Tualatin School District

Self Insurance 1%	0.42%	Count*1000*12	1 hour for 30 Worked
Worker's Comp	Unemployment	Healthcare 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	Healthcare 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	Healthcare 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	Healthcare 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