

County of San Mateo
Office of the Tax Collector

FISCAL YEAR 2022-2023
Fee Study

| JOB TITLE | *HOURLY WAGE | BENEFITS CALCULATION (%) | BENEFITS CALCULATION (\$) | **TOTAL BENEFITS AVE (%) | ***OVERHEAD DEPT AVE (\$) | TOTAL HOURLY WAGE |
|--------------------------------|--------------|--------------------------|---------------------------|--------------------------|---------------------------|-------------------|
| Accountant II (E011) | \$ 48.40 | 48.61% | \$ 23.53 | \$ 24.05 | \$ 26.83 | \$ 99.29 |
| Admin. Asst I (E029) | \$ 44.16 | 50.98% | \$ 22.51 | \$ 21.95 | \$ 24.48 | \$ 90.59 |
| Asst. Tax Collector (D084) | \$ 93.96 | 38.40% | \$ 36.08 | \$ 46.70 | \$ 52.09 | \$ 192.75 |
| Fiscal Office Spec. (E350) | \$ 37.16 | 55.06% | \$ 20.46 | \$ 18.47 | \$ 20.60 | \$ 76.23 |
| Revenue Collection Supv (E455) | \$ 53.60 | 46.53% | \$ 24.94 | \$ 26.64 | \$ 29.72 | \$ 109.96 |
| Revenue Collector II (E457) | \$ 41.92 | 51.90% | \$ 21.76 | \$ 20.83 | \$ 23.24 | \$ 85.99 |
| Tax Collector-Treasurer (A054) | \$ 105.54 | 40.40% | \$ 42.63 | \$ 52.45 | \$ 58.51 | \$ 216.50 |

*All positions calculated at top step, fully loaded

**Total Benefits % = Sum of Benefit % Calculations divided by 10 employees (49.70%)

***Management Overhead = Salaries of Assistant Tax Collector, Revenue Collection Supv., Tax Collector-Treas. Admin. Asst. divided by the Department Salaries (average used 55.44%) = Sum of Overhead \$ divided by 10 = \$29.73 Average Overhead Rate