



**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**

200 KALMUS DRIVE
P.O. BOX 9050
COSTA MESA, CA
92628-9050

(714) 966-4000

FAX (714) 432-1916

www.ocde.us

AL MIJARES, Ph.D.
County Superintendent
of Schools

**ORANGE COUNTY
BOARD OF EDUCATION**

MARI BARKE

TIM SHAW

LISA SPARKS, Ph.D.

JORGE VALDES, Esq.

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Date: January 4, 2024

To: Directors, Business and Human Resources
Managers, Payroll and Human Resources

From: Zubia Villacorta, Director, Business Services

Subject: **UPDATED 2023-2024 Employer Payroll Expense Rates**

The following is a summary of 2023-24 payroll expense rates based on the most recent information available. Please note the updated CalPERS wage limits in effect for calendar year 2024. While CalPERS sets contribution rates by fiscal year, wage limits are updated by calendar year. CalSTRS sets both rates and limits by fiscal year; so there are no changes to CalSTRS rates, at this time. Further memos will be distributed as rate information becomes available.

Fiscal Year 2023-24 California School Employer Rates

STRS Employer Contribution Rates		
2% at 60 Members	Employer Rate	Maximum Wage Limit
Employer Contribution (Defined Benefit)	19.1%	\$330,000 ²
Employer Contribution (Supplement)	8.25% ¹	\$330,000 ²
Reduced Workload	19.1%	\$330,000 ²
2% at 62 Members (PEPRA)	Employer Rate	Maximum Wage Limit
Employer Contribution (Defined Benefit)	19.1%	\$176,614
Employer Contribution (Supplement)	8.25% ¹	\$176,614
PERS Employer Contribution Rates		
Classic Members	Employer Rate	Maximum Wage Limit
Employer Contribution	26.68%	\$345,000²
New Members (PEPRA)	Employer Rate	Maximum Wage Limit
Employer Contribution (OASDI District)	26.68%	\$151,446
Employer Contribution (Non-OASDI)	26.68%	\$181,734
Unemployment Insurance Rate		0.05%

¹ Rates defined by Education Code § 22950 – 22951

² IRS 401(a)(17) pensionable wage limit applies to members hired after 7/1/1996

Calendar Year 2024 Federal Employer Rates and Limits

Federal Employer Rates			
Payroll Tax	Employer Rate	Maximum Wage Limit	Tax Withholding Limit
OASDI	6.2%	\$168,600	\$ 10,453.20
Medicare	1.45%	N/A	N/A

Calendar Year 2024 IRS Standard Mileage Rate

IRS Standard Business Mileage	67 cents per mile
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If you have any questions, please contact Zubia Villacorta at (714) 966-4263 or via email at zvillacorta@ocde.us

cc: Assistant Superintendents, Business and Human Resources
Vice Chancellors, Business and Human Resources