



Date: January 2, 2025
 To: Directors, Business and Human Resources
 Managers, Payroll and Human Resources
 From: Zubia Villacorta, Director, Business Services

Subject: Updated 2024-25 Employer Payroll Expense Rates

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The following is an estimate of 2024-25 payroll expense rates based on the most recent information available. Please note the updated CalPERS wage limits in effect for calendar year 2025. While CalPERS sets contribution rates by fiscal year, wage limits are updated by calendar year. CalSTRS sets both rates and wage limits by fiscal year; there are no changes to CalSTRS rates at this time. Further memos will be distributed as rate information becomes available.

Fiscal Year 2024-25 California School Employer Rates

STRS Employer Contribution Rates		
2% at 60 Members	Employer Rate	Maximum Wage Limit
Employer Contribution (Defined Benefit)	19.1%	\$345,000 ²
Employer Contribution (Supplement)	8.25% ¹	\$345,000 ²
Reduced Workload	19.1%	\$345,000 ²
2% at 62 Members (PEPRA)	Employer Rate	Maximum Wage Limit
Employer Contribution (Defined Benefit)	19.1%	\$182,266
Employer Contribution (Supplement)	8.25% ¹	\$182,266
PERS Employer Contribution Rates		
Classic Members	Employer Rate	Maximum Wage Limit
Employer Contribution	27.05%	\$350,000²
New Members (PEPRA)	Employer Rate	Maximum Wage Limit
Employer Contribution (OASDI District)	27.05%	\$155,081
Employer Contribution (Non-OASDI)	27.05%	\$186,096
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 2025 Federal Employer Rates and Limits

Federal Employer Rates			
Payroll Tax	Employer Rate	Maximum Wage Limit	Tax Withholding Limit
OASDI	6.2%	\$176,100	\$10,918.20
Medicare	1.45%	N/A	N/A

Calendar Year 2025 IRS Standard Mileage Rate

IRS Standard Business Mileage	70 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

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