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Date: July 2, 2024

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

From: Zubia Villacorta, Director, Business Services

Subject: 2024-25 Employer Payroll Expense Rates

The following is an estimate of 2024-25 payroll expense rates based on the most recent information available. Please note the increase to the CalSTRS 2% at 62 (PEPRA) members maximum wage limit. 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%	\$345,000 ²
New Members (PEPRA)	Employer Rate	Maximum Wage Limit
Employer Contribution (OASDI District)	27.05%	\$151,446
Employer Contribution (Non-OASDI)	27.05%	\$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