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Date: April 16, 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 proposed increases to the CalPERS employer contribution rate and CalSTRS maximum wage limit. The CalPERS Board of Administration is expected to adopt the revised rate this week. The Unemployment Insurance rate for the coming fiscal year will remain unchanged at .05% (.0005). Further memos will be distributed as rate information becomes available.

**Fiscal Year 2024-25 California School Employer Rates**

<b>STRS Employer Contribution Rates</b>		
2% at 60 Members	Employer Rate	Maximum Wage Limit
Employer Contribution (Defined Benefit)	19.1%	<b>\$345,000<sup>2</sup></b>
Employer Contribution (Supplement)	8.25% <sup>1</sup>	<b>\$345,000<sup>2</sup></b>
Reduced Workload	19.1%	<b>\$345,000<sup>2</sup></b>
2% at 62 Members (PEPRA)	Employer Rate	Maximum Wage Limit
Employer Contribution (Defined Benefit)	19.1%	\$176,614
Employer Contribution (Supplement)	8.25% <sup>1</sup>	\$176,614
<b>PERS Employer Contribution Rates</b>		
Classic Members	Employer Rate	Maximum Wage Limit
Employer Contribution	<b>27.05%</b>	<b>\$345,000<sup>2</sup></b>
New Members (PEPRA)	Employer Rate	Maximum Wage Limit
Employer Contribution (OASDI District)	<b>27.05%</b>	\$151,446
Employer Contribution (Non-OASDI)	<b>27.05%</b>	\$181,734
<b>Unemployment Insurance Rate</b>		0.05%

<sup>1</sup> Rates defined by Education Code § 22950 – 22951

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

**Calendar Year 2024 Federal Employer Rates and Limits**

<b>Federal Employer Rates</b>			
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](mailto:zvillacorta@ocde.us)

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