

# Payroll Rates for 2020-21

Type	Employee Rate	Employer Rate	Effective From	Effective To	Wage Limit
<b>PERS</b>					
Classic Members	0.07000	0.20700	7/1/2020	6/30/2021	
New Members	0.07000	0.20700	7/1/2020	6/30/2021	
Classic Members			1/1/2021	12/31/2021	\$290,000
New Members			1/1/2021	12/31/2021	\$128,059
<i>PERS Retirement Earnings Max. for Fiscal Year 2020/21: 960 hours</i>					

<b>STRS</b>					
2% @ 60 Members	0.10250	0.16150	7/1/2020	6/30/2021	2% @ 60 \$285,000
2% @ 62 Members	0.10205	0.16150	7/1/2020	6/30/2021	2% @ 62 \$151,837
Reduced Workload	0.10250	0.16150	7/1/2020	6/30/2021	Retirement Base
<i>STRS Retirement Earnings Max. for Fiscal Year 2020/21: \$47,713</i>					

<b>FICA</b>					
Tax Rate - Combined	0.07650	0.07650	1/1/2021	12/31/2021	
Social Security (OASDI)	0.06200	0.06200	1/1/2021	12/31/2021	\$142,800
Medicare	0.01450	0.01450	1/1/2021	12/31/2021	
Add'l Medicare Rate on earnings in excess of \$200,000	0.00900	none	1/1/2021	12/31/2021	

<b>State Unemployment Insurance (SUI)</b>	none	0.00050	7/1/2020	6/30/2021	
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<b>State Disability Insurance (SDI)</b>	.01200	none	1/1/2021	12/31/2021	\$128,298
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<b>Workers Comp Rates</b>	<i>Set by R.E.S.I.G.</i>		7/1/2020	6/30/2021	
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<b>Other Limits</b>					
Maximum Deferral Under 403(b) and 457 Plans	\$ 19,500		1/1/2021	12/31/2021	
Catch-up Contributions for Individuals Age 50 or Over	\$ 6,500		1/1/2021	12/31/2021	
Flex 125 Dependent Care contribution--flexible spending	\$ 5,000		1/1/2021	12/31/2021	
Flex 125 Medical contribution--flexible spending	\$ 2,750		1/1/2021	12/31/2021	
HSA maximum contribution -- single	\$ 3,600		1/1/2021	12/31/2021	
HSA maximum contribution -- family	\$ 7,200		1/1/2021	12/31/2021	
HSA maximum contribution -- Over age 55 single/family	\$ 1,000	additional	1/1/2021	12/31/2021	

Effective Dates for Retirement and Workers Comp refer to earnings dates; all other effective dates refer to dates paid.

For supplemental wages, the Federal flat withholding rate is 22%; the state rate is 6.6%.

Updates to these rates are posted in *Escape in SCOE Resources in SCOE IT News*

Updated 01/11/2021