

Payroll Rates for 2021-22

| Type | Employee Rate | Employer Rate | Effective From | Effective To | Wage Limit |
|---|---------------|---------------|----------------|--------------|------------|
| PERS | | | | | |
| Classic Members | 0.07000 | 0.22910 | 7/1/2021 | 6/30/2022 | |
| New Members | 0.07000 | 0.22910 | 7/1/2021 | 6/30/2022 | |
| 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 2021/22: 960 hours</i> | | | | | |

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|--|---------|---------|----------|-----------|-------------------|
| STRS | | | | | |
| 2% @ 60 Members | 0.10250 | 0.16920 | 7/1/2021 | 6/30/2022 | 2% @ 60 \$290,000 |
| 2% @ 62 Members | 0.10205 | 0.16920 | 7/1/2021 | 6/30/2022 | 2% @ 62 \$154,418 |
| Reduced Workload | 0.10250 | 0.16920 | 7/1/2021 | 6/30/2022 | Retirement Base |
| <i>STRS Retirement Earnings Max. for Fiscal Year 2021/22: \$48,428</i> | | | | | |

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|--|---------|---------|----------|------------|-----------|
| FICA | | | | | |
| 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 | |

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|---|------|---------|----------|-----------|--|
| State Unemployment Insurance (SUI) | none | 0.00500 | 7/1/2021 | 6/30/2022 | |
|---|------|---------|----------|-----------|--|

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|---|--------|------|----------|------------|-----------|
| State Disability Insurance (SDI) | .01200 | none | 1/1/2021 | 12/31/2021 | \$128,298 |
|---|--------|------|----------|------------|-----------|

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|---------------------------|--------------------------|--|----------|-----------|--|
| Workers Comp Rates | <i>Set by R.E.S.I.G.</i> | | 7/1/2021 | 6/30/2022 | |
|---------------------------|--------------------------|--|----------|-----------|--|

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|---|-----------|------------|----------|------------|--|
| Other Limits | | | | | |
| 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 09/20/2021