

Payroll Rates for 2019-20

Type	Employee Rate	Employer Rate	Effective From	Effective To	Wage Limit
PERS					
Classic Members	0.07000	0.19721	7/1/2019	6/30/2020	
New Members	0.07000	0.19721	7/1/2019	6/30/2020	
Classic Members			1/1/2019	12/31/2019	\$280,000
New Members			1/1/2019	12/31/2019	\$124,180
<i>PERS Retirement Earnings Max. for Fiscal Year 2018/19: 960 hours</i>					

STRS					
2% @ 60 Members	0.10250	0.17100	7/1/2019	6/30/2020	2% @ 60 \$280,000
2% @ 62 Members	0.10205	0.17100	7/1/2019	6/30/2020	2% @ 62 \$148,423
Reduced Workload	0.10250	0.17100	7/1/2019	6/30/2020	Retirement Base
<i>STRS Retirement Earnings Max. for Fiscal Year 2019/20: \$ 46,451</i>					

FICA					
Tax Rate - Combined	0.07650	0.07650	1/1/2019	12/31/2019	
Social Security (OASDI)	0.06200	0.06200	1/1/2019	12/31/2019	\$132,900
Medicare	0.01450	0.01450	1/1/2019	12/31/2019	
Add'l Medicare Rate on earnings in excess of \$200,000	0.00900	none	1/1/2019	12/31/2019	

State Unemployment Insurance (SUI)	none	0.00050	7/1/2019	6/30/2020	
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State Disability Insurance (SDI)	.01000	none	1/1/2019	12/31/2019	\$118,371
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Workers Comp Rates	<i>Set by R.E.S.I.G.</i>		7/1/2019	6/30/2020	
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Other Limits					
Maximum Deferral Under 403(b) and 457 Plans	\$ 19,000		1/1/2019	12/31/2019	
Catch-up Contributions for Individuals Age 50 or Over	\$ 6,000		1/1/2019	12/31/2019	
Flex 125 Dependent Care contribution--flexible spending	\$ 5,000		1/1/2019	12/31/2019	
Flex 125 Medical contribution--flexible spending	\$ 2,700		1/1/2019	12/31/2019	
HSA maximum contribution -- single	\$ 3,500		1/1/2019	12/31/2019	
HSA maximum contribution -- family	\$ 7,000		1/1/2019	12/31/2019	
HSA maximum contribution -- Over age 55 single/family	\$ 1,000	additional	1/1/2019	12/31/2019	

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 7/2/2019