



SAN DIEGO COUNTY OFFICE OF EDUCATION

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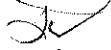
Superintendent of Schools
Randolph E. Ward, Ed.D.

Bulletin

Topic: 2012-13 Employer Rates – STRS, PERS, Social Security, and Medicare

Date: September 25, 2012 12-02

To: Business Managers
Human Resources/Payroll Clerks

From: Lora Duzyk 
Assistant Superintendent
Business Services Division

The STRS employer rates and earnings limits are:

- 8.25% Regular Service
- 10.299% Reduced Workload Program and Elected Union Officer
- .301 Present Value Factor for Unused Excess Sick Leave Service Credit
- \$40,011 Service Retirement Earnings Limit (2012-2013 Fiscal Year)

The PERS employer rate is:

- 11.417% For creditable earnings paid July – June. The 1981-82 recapture rate of 13.02% will be split to 1.603% for PERS reduction and 11.417% PERS employer cost for posting in payroll.

The Social Security and Medicare employer contribution rates and taxable wage base for calendar years 2012 and 2013 are:

<u>Social Security</u>		<u>Medicare</u>	
2012	6.2% up to \$110,100	2012	1.45% all earnings
2013	6.2% up to \$113,700*	2013	1.45% all earnings
*projected			

The RATES screen in the county control module of the payroll system displays current and prior rates for your reference.

If you have any questions, please contact Tammy Britt at (858) 569-5341. Accounting questions should be addressed to William J. Pickering II at (858) 292-3668.

BW:TB

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