



SAN DIEGO COUNTY OFFICE OF EDUCATION

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

Bulletin

Topic: 2013-2014 Employer Rates – STRS, PERS, Social Security, and Medicare

Date: January 28, 2014 13-05

To: Business Managers
Human Resources/Payroll Clerks

From: Brent Watson
Executive Director 
District Financial Services

The STRS employer rates and earnings limits are:

8.25%	Regular Service (Classic and NEW PEPRA Members)
10.276%	Reduced Workload Program and Elected Union Officer
.301	Present Value Factor for Unused Excess Sick Leave Service Credit
\$39,903	Service Retirement Earnings Limit (2013-2014 Fiscal Year)

The PERS employer rate is:

11.442%	(Classic and NEW PEPRA Members) For creditable earnings paid July – June.
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The Social Security and Medicare employer contribution rates and taxable wage base for calendar years 2013 and 2014 are:

<u>Social Security</u>		<u>Medicare</u>	
2013	6.2% up to \$113,700	2013	1.45% all earnings
2014	6.2% up to \$117,000	2014	1.45% all earnings

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.

BW:TB

Board of Education

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