

Payroll Rates for 2022-23

Type	Employee Rate	Employer Rate	Effective From	Effective To	Wage Limit
PERS					
Classic Members	7.00%	25.37%	7/1/2022	6/30/2023	
New Members	8.00%	25.37%	7/1/2022	6/30/2023	
Classic Members			1/1/2022	12/31/2022	\$330,000
New Members			1/1/2022	12/31/2022	\$146,042
<i>PERS Retirement Earnings Max. for Fiscal Year 2022/23: 960 hours</i>					

STRS					
2% @ 60 Members	10.25%	19.10%	7/1/2022	6/30/2023	2% @ 60 \$305,000
2% @ 62 Members	10.205%	19.10%	7/1/2022	6/30/2023	2% @ 62 \$166,617
Reduced Workload	10.25%	19.10%	7/1/2022	6/30/2023	Retirement Base
<i>STRS Retirement Earnings Max. for Fiscal Year 2022/23: \$49,746</i>					

FICA					
Tax Rate - Combined	7.65%	7.65%	1/1/2023	12/31/2023	
Social Security (OASDI)	6.20%	6.20%	1/1/2023	12/31/2023	\$160,200
Medicare	1.45%	1.45%	1/1/2023	12/31/2023	
Add'l Medicare Rate on earnings in excess of \$200,000	0.90%	none	1/1/2023	12/31/2023	

State Unemployment Insurance (SUI)	none	0.50%	7/1/2022	6/30/2023	
---	------	-------	----------	-----------	--

State Disability Insurance (SDI)	0.90%	none	1/1/2023	12/31/2023	\$153,164
---	-------	------	----------	------------	-----------

Workers Comp Rates	<i>Set by R.E.S.I.G.</i>		7/1/2022	6/30/2023	
---------------------------	--------------------------	--	----------	-----------	--

Other Limits	Annual Max				
Maximum Deferral Under 403(b) and 457 Plans	\$ 22,500		1/1/2023	12/31/2023	
Catch-up Contributions for Individuals Age 50 or Over	\$ 7,500		1/1/2023	12/31/2023	
Flex 125 Dependent Care contribution--flexible spending	\$ 5,000		1/1/2023	12/31/2023	
Flex 125 Medical contribution--flexible spending	\$ 3,050		1/1/2023	12/31/2023	
HSA maximum contribution -- single	\$ 3,850		1/1/2023	12/31/2023	
HSA maximum contribution -- family	\$ 7,750		1/1/2023	12/31/2023	
HSA maximum contribution -- Over age 55 single/family	\$ 1,000	additional	1/1/2023	12/31/2023	

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

Updates to these rates are posted in *Escape in SCOE Resources - Payroll Rates*

Updated 01/01/2023

Payroll Rates for 2022-23

Type	Employee Rate	Employer Rate	Effective From	Effective To	Wage Limit
PERS					
Classic Members	7.00%	25.37%	7/1/2022	6/30/2023	
New Members	8.00%	25.37%	7/1/2022	6/30/2023	
Classic Members			1/1/2022	12/31/2022	\$305,000
New Members			1/1/2022	12/31/2022	\$134,974
<i>PERS Retirement Earnings Max. for Fiscal Year 2021/22: 960 hours</i>					

STRS					
2% @ 60 Members	10.25%	19.10%	7/1/2022	6/30/2023	2% @ 60 \$305,000
2% @ 62 Members	10.205%	19.10%	7/1/2022	6/30/2023	2% @ 62 \$166,617
Reduced Workload	10.25%	19.10%	7/1/2022	6/30/2023	Retirement Base
<i>STRS Retirement Earnings Max. for Fiscal Year 2022/23: \$49,746</i>					

FICA					
Tax Rate - Combined	7.65%	7.65%	1/1/2022	12/31/2022	
Social Security (OASDI)	6.20%	6.20%	1/1/2022	12/31/2022	\$147,000
Medicare	1.45%	1.45%	1/1/2022	12/31/2022	
Add'l Medicare Rate on earnings in excess of \$200,000	0.90%	none	1/1/2022	12/31/2022	

State Unemployment Insurance (SUI)	none	0.50%	7/1/2022	6/30/2023	
---	------	-------	----------	-----------	--

State Disability Insurance (SDI)	1.10%	none	1/1/2022	12/31/2022	\$145,600
---	-------	------	----------	------------	-----------

Workers Comp Rates	<i>Set by R.E.S.I.G.</i>		7/1/2022	6/30/2023	
---------------------------	--------------------------	--	----------	-----------	--

Other Limits	Annual Max				
Maximum Deferral Under 403(b) and 457 Plans	\$ 20,500		1/1/2022	12/31/2022	
Catch-up Contributions for Individuals Age 50 or Over	\$ 6,500		1/1/2022	12/31/2022	
Flex 125 Dependent Care contribution--flexible spending	\$ 5,000		1/1/2022	12/31/2022	
Flex 125 Medical contribution--flexible spending	\$ 2,850		1/1/2022	12/31/2022	
HSA maximum contribution -- single	\$ 3,650		1/1/2022	12/31/2022	
HSA maximum contribution -- family	\$ 7,300		1/1/2022	12/31/2022	
HSA maximum contribution -- Over age 55 single/family	\$ 1,000	additional	1/1/2022	12/31/2022	

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

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

Updated 11/10/2022