

# Payroll Rates for 2025-26

Type	Employee Rate	Employer Rate	Effective From	Effective To	Wage Limit
<b>PERS</b>					
Classic Members	7.00%	26.81%	7/1/2025	6/30/2026	
New Members	8.00%	26.81%	7/1/2025	6/30/2026	
Classic Members			1/1/2025	12/31/2025	\$350,000
New Members			1/1/2025	12/31/2025	\$155,081
<i>PERS Retirement Hours Max</i>			7/1/2025	6/30/2026	960 Hours

<b>STRS</b>					
2% @ 60 Members	10.25%	19.10%	7/1/2025	6/30/2026	2% @ 60 \$350,000
2% @ 62 Members	10.205%	19.10%	7/1/2025	6/30/2026	2% @ 62 \$187,369
Reduced Workload	10.25%	19.10%	7/1/2025	6/30/2026	Retirement Base
<i>STRS Retirement Earnings Max</i>			7/1/2025	6/30/2026	\$80,245

<b>FICA</b>					
Social Security (OASDI)	6.20%	6.20%	1/1/2025	12/31/2025	\$176,100
Medicare	1.45%	1.45%	1/1/2025	12/31/2025	
Add'l Medicare Rate on earnings in excess of \$200,000	0.90%	none	1/1/2025	12/31/2025	

<b>State Unemployment Insurance (SUI)</b>	none	0.05%	7/1/2025	6/30/2026	
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<b>State Disability Insurance (SDI)</b>	1.20%	none	1/1/2025	12/31/2025	
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<b>Workers Comp Rates</b>	<i>Set by R.E.S.I.G.</i>		7/1/2025	6/30/2026	
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Other Limits	Annual Max				
Maximum Deferral Under 403(b) and 457 Plans	\$ 23,500		1/1/2025	12/31/2025	
Catch-up Contributions for Individuals Age 50 or Over	\$ 7,500		1/1/2025	12/31/2025	
Catch-up Contributions for Individuals Age 60-63 *	\$ 11,250		1/1/2025	12/31/2025	
Flex 125 Dependent Care contribution--flexible spending	\$ 5,000		1/1/2025	12/31/2025	
Flex 125 Medical contribution--flexible spending	\$ 3,300		1/1/2025	12/31/2025	
HSA maximum contribution -- single	\$ 4,300		1/1/2025	12/31/2025	
HSA maximum contribution -- family	\$ 8,550		1/1/2025	12/31/2025	
HSA maximum contribution -- Over age 55 single/family	\$ 1,000	additional	1/1/2025	12/31/2025	
Qualified Commuter/Parking Benefits	\$ 325		1/1/2025	12/31/2025	

Effective Dates for Retirement and Workers Comp refer to earning period dates; all other effective dates refer to actual pay date.

\*[Special Age Based Catch-up - Details here: https://www.irs.gov/newsroom/401k-limit-increases-to-23500-for-2025-ira-limit-remains-7000](https://www.irs.gov/newsroom/401k-limit-increases-to-23500-for-2025-ira-limit-remains-7000)

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

Updated 6/17/2025