

Bulletin

Topic: 2025-2026 Employee & Employer Rates – STRS, PERS, Social Security, and Medicare

Date: June 25, 2025

To: Business Managers
Human Resources/Payroll Staff

From: Brent Watson
Executive Director
District Financial Services



The following table details employee and employer rates for the 2025-2026 fiscal year or 2025 calendar year as applicable. Also included is the PeopleSoft, HCM, Benefit Plan for each as applicable.

System	Maximum Taxable Earnings	Employee	Employer	PeopleSoft, HCM, Benefit Plan
STRS Defined Benefit (DB) (Classic)	\$350,000.00 (Fiscal year for members after 07/01/1996)	10.25%	19.10%	STRS
STRS DB (PEPRA)	\$187,369.00 (Fiscal year) (PEPRA effective 01/01/2013)	10.205%	19.10%	PEPRAS
STRS Defined Benefit Supplemental (DBS) (Classic)		8.00%	8.25%	STRDBS
STRS Defined Benefit Supplemental (DBS) (PEPRA)		9.00%	8.25%	N/A
STRS DB Reduced Workload Program (Classic only)		10.25%	19.10%	STRSRW

System	Maximum Taxable Earnings	Employee	Employer	PeopleSoft, HCM, Benefit Plan
STRS DB Elected Officer of Employee Organization		10.25%	19.10%	Pending
STRS Present Value Factor for Unused Excess Sick Leave Service Credit			.335	n/a
STRS Post Retirement Earnings Limit	\$80,245.00 (Fiscal year)			n/a
PERS (Classic)	\$350,000.00 (Calendar year for members after 07/01/1996)	7.00%	26.81%	PERS
PERS (PEPRA)	\$155,081.00 (Calendar year) (PEPRA effective 01/01/2013)	8.00%	26.81%	PEPRAP
Social Security (2025 Calendar year)	\$176,100.00	6.20%	6.20%	Job Data, FICA Status
Medicare (2025 Calendar year)	.01 – 199,999.99 Over 200,000.00 – No Limit (effective 01/01/2013)	1.45% 2.35%	1.45% (No Limit)	Job Data, FICA Status

The PERS and STRS rates are maintained in PeopleSoft, HCM, Retirement Plan Table. If you have questions, please contact Beth Valderrama at elizabeth.valderrama@sdcoe.net or (858) 295-6913 or Laura Benavides at laura.benavides@sdcoe.net or (858) 295-6932.

The Social Security & Medicare rates are maintained in PeopleSoft, HCM, Federal/State Tax Table. If you have questions, please contact Matt Gilroy at matthew.gilroy@sdcoe.net or (858) 295-6736.

BW:EV