



Excellence and Equity in Education

Marco A. Chávez • County Superintendent of Schools

June 18, 2026

TO: San Mateo County School Districts
Charter School's Chief Business Officials

FROM: Dhanya Unni, Executive Director, District Business Services

SUBJECT: Fiscal Year 2026-2027 Fringe Benefit Rates

The following is a summary of the employee and employer rates in effect as of **July 1, 2026**. Please share this information with appropriate staff at your district.

Description	Employee Rate	Employer Rate	Service Period	Creditable Compensation / Wage Base / Earnings Limits
STRS – Defined Benefit (DB) Classic Member New Member	10.25% 10.205%	19.10% 19.10%	July 1, 2026-June 30, 2027	Fiscal Year 2026-2027 Classic Member: \$360,000 New Member: \$191,866
STRS – Defined Benefit Supplemental (DBS) (Only Assignment Code 71) Classic Member New Member	8.00% 9.00%	8.25% 8.25%	July 1, 2026-June 30, 2027	
STRS Reduced Workload & Elected Officer	Same as STRS DB Rates	19.10%	July 1, 2026-June 30, 2027	
STRS Retiree Postretirement Earnings Limit	N/A	N/A	July 1, 2026-June 30, 2027	Maximum earnings: \$59,565
PERS Classic PERS New Member	7.00% 8.00%	26.4%	July 1, 2026-June 30, 2027	Calendar Year 2026 Classic Member: \$360,000 New Member: \$159,733
OASDI/FICA	6.20%	6.20%	January 1 to December 31, 2026	Maximum wage base: \$184,500
Medicare	1.45%	1.45%	January 1 to December 31, 2026	All wages subject to Medicare
Medicare Additional	0.90%	N/A	January 1 to December 31, 2026	All wages in excess of \$200,000
Unemployment Insurance	N/A	0.05%	July 1, 2026-June 30, 2027	
SDI	2026 – 1.10%	N/A	January 1 to December 31, 2026	Maximum wage base: no limit
Workers' Compensation	Fiscal Year 2026-27 posted to the SMCOE website, FY 2026-27 District Budget/Interim Information> Employer Payroll Fringe Benefit Rates.		July 1, 2026-June 30, 2027	