

**Federal Calendar Year Rates - 2025****Medicare**

Maximum taxable earnings	No Limit
Employee/employer tax rate	1.45%
Additional Medicare tax withholding on wages >\$200,000	0.9%

**FICA (Social Security)**

Maximum taxable earnings	\$176,100
Employee/employer tax rate	6.2%

**Supplemental Wage/Bonus Rate**

Flat rate withholding method	22%
Pay over \$1 million	37% (on amount over 1M)

**Health Savings Accounts**

Self-only contribution limit (employee and employer)	\$4,300
Family contribution limit (employee and employer)	\$8,550
Catch-up contribution limit (employee and employer) – age 55 and older	\$1,000 (projected)

**Flexible Spending Accounts (FSA)**

Health FSA maximum election	\$3,300 (projected)
-----------------------------	---------------------

**IRS Standard Business Mileage**

67.0 cents per mile
---------------------

**Retirement Plans**

Employee contribution limit – 403(b) and 457(b)**	\$23,500
Catch-up contribution limit – 403(b) and 457(b) age 50 and older**	\$8,000
Limit on annual additions (combination of all employer and employee elective deferrals to all 403 (b))	\$70,000
Employee contribution limit – 403(b) Roth	\$23,500 \$8,000 (catch up)

**Dependent Care Spending Accounts**

Dependent care maximum election	\$5,000
---------------------------------	---------

**Qualified Transportation Fringe Benefits**

Qualified parking, transit passes or commuter highway vehicle	\$325/month
---	-------------

**Annual Lease Value – Control Employee Compensation Limits Government Employer**

Elected officer (only Board members and COE Superintendents)	Refer to IRS Pub 15-B
Employee, Federal Executive Level V	Refer to IRS Pub 15-B

**Maximum Vehicle Values for Personal Use of District Vehicle, Cents per Mile**

Passenger	\$62,000 (2024)
Truck or van	\$62,000 (2024)

**\*\*403(b) and 457(b) plans have employer contributions provisions; contact your benefit advisor for limitations.**

**California Calendar Year Rates - 2025****Minimum Wage**

Minimum wage	\$16.50
--------------	---------

**Unemployment Insurance – School Employees Fund**

Employer rate	0.05%
Local experience charge 0%-15% per quarter. New School Employees Fund (SEF) participants subject to 10% LEC for the first three fiscal years.	2024-25 FY

**California Supplemental Wage/Bonus Rate, Not Paid with Regular Wages**

Bonuses	10.23%
All other supplemental wages	6.6%

**California State Disability Insurance (CASDI)**

Maximum taxable earnings	No contribution limit
Employee deduction rate	1.20% (projected)
Employee maximum withholding	None

**NOTE:**

Student workers for districts are not exempt from the new state minimum wage.

**Fiscal Year 2024-2025 California School Employer Rates****STRS Employer Contribution Rates**

2% at 60 Members	Employer Rate	Maximum Wage Limit (fiscal year)
Defined Benefit	19.10%	\$345,000, STRS member on or after 7/1/1996
Defined Benefit Supplement	8.25%	
Reduced Workload	19.10%	
2% at 62 Members (PEPRA)	Employer Rate	Maximum Wage Limit (fiscal year)
Defined Benefit	19.10%	\$182,266
Defined Benefit Supplement	8.25%	

**PERS Employer Contribution Rates**

Classic Members	Employer Rate	Maximum Wage Limit (calendar year)
	27.05%	\$345,000, PERS member on or after 7/1/1996
New Members (PEPRA)	Employer Rate	Maximum Wage Limit (calendar year)
OASDI Employee	27.05%	\$151,446
Non-OASDI Employee	27.05%	\$181,734