

**IMPERIAL COUNTY OFFICE OF EDUCATION
RATES FOR FISCAL YEAR 2023-24**

RETIREMENT RATES				
	Classic		New	
	Employer	Employee	Employer	Employee
STRS DB	19.100%	10.25%	19.100%	10.205%
STRS DBS	8.25%**	8.00%	8.25%**	9.00%
STRS Reduced Workload Program (RWP)	19.100%	10.25%	N/A #	N/A #
PERS	26.680%	7.00%	26.680%	8.00%
PERS Reduction	0.00%	N/A	0.00%	N/A

** earnings in excess of one year of service credit goes to DBS Plan, limited term payments, and retirement incentives are not creditable to any CalSTRS program.

Not eligible to participate in RWP until at least 2023

COMPENSATION LIMITS				
STRS - Fiscal Year	CLASSIC*	\$ 330,000.00	PEPRA	\$ 176,614.00
PERS - Calendar Year	CLASSIC*	\$ 330,000.00		
PERS - Calendar Year	PEPRA	\$ 175,250.00	PEPRA with SS	\$ 146,042.00

*Members hired prior to July 1, 1996 are not impacted by this limit.

SOCIAL SECURITY:

Employer:	6.20%	Employee:	6.20%
2023 Calendar YR Max:	\$ 160,200.00		
2022 Calendar YR Max:	\$ 147,000.00		

(Budget for all employees not subject to retirement)

MEDICARE:

Calendar Yr

Employer:	1.45%	Employee:	1.45%
Additional 0.9% Wages > \$200,000.00			

No Max Wage Base

(Budget for all employees hired after 04/01/86 or elected coverage)

STATE UNEMPLOYMENT INSURANCE:

0.05% 2023-24 Fiscal Year
0.50% 2022-23 Fiscal Year

(Board members, County Supt., or Students not subject)

STATE DISABILITY INSURANCE:

0.90% Calendar YR Max: \$153,164 (2023)
1.10% Calendar YR Max: \$145,600 (2022)

2023-24 Rates	W/C Rate	OPEB	
		Allocated	Active
Imperial Community College	1.1184%		
Brawley Elementary	2.0728%	0.0550%	Defined-VLD
Brawley Union High School	0.7112%	0.8000%	
Calexico Unified	7.9210%		
Calipatria Unified	2.5749%		
Central Union High	1.9367%	0.8516%	
El Centro Elementary	2.4813%	0.0743%	Defined-VLD
Heber Union	1.5963%		
Holtville Unified	1.2389%	0.8174%	
Imperial Unified	2.3196%	0.6360%	
Magnolia Union	0.7963%		
McCabe Union	1.4261%		
Meadows Union	2.6345%	\$ 50.00	
Mulberry Union	0.7963%		
San Pasqual Valley Unified	1.0772%		
Seeley Union	1.5793%		
Westmorland Union	1.5963%		
Imperial County Office of Ed.	3.5500%	0.5100%	Defined-VLD
Imperial Valley R.O.P.	1.3920%		

The system will handle a separate rate per bargaining unit, please inquire with your needs.

*OPEB rates in Escape