



Monterey County Office of Education

Dr. Nancy Kotowski
County Superintendent of Schools

Finance and Business Services

Bulletin No. 17-013

TO: District Superintendents, Chief Business Officials and Payroll Staff

FROM: Roseanna Guerrero • Director, Payroll & Purchasing *RG*

DATE: March 27, 2017

RE: 2017-18 Employee/Employer Benefit Rates

For your information and guidance, the following is provided for budgetary purposes.

Description	Employee	Employer	Period	Certificated Object #	Classified Object #
STRS - Defined Benefit Classic Member New Member	10.25% 9.205%	14.43% 14.43%	July 1, 2017-June 30, 2018 <u>service</u>	3101	3102
STRS Defined Benefit Supplemental (Only Assignment Code 71)	8.00%	8.25% <u>Projected Rate</u>	July 1, 2017-June 30, 2018 <u>service</u>	3101	3102
STRS Reduced Workload & Elected Officer	N/A	14.43% <u>Projected Rate</u>	July 1, 2017-June 30, 2018 <u>service</u>	3101	3102
PERS (classic)	7.00%	15.80% <u>Projected Rate</u>	July 1, 2017-June 30, 2018	3201	3202
PERS (new member)	6.00%	15.80% <u>Projected Rate</u>	July 1, 2017-June 30, 2018		
FICA	6.20%	6.20%	January 1, 2017-December 31, 2017 Maximum wage base: \$127,200	3301	3302
MEDICARE	1.45%	1.45%	January 1, 2017-December 31, 2017 All wages subject to Medicare.	3301	3302
MEDICARE (Additional)	0.90%	N/A	January 1, 2017-December 31, 2017 All wages in excess of \$200,000	3301	3302
UI	N/A	0.05%	July 1, 2017-June 30, 2018	3501	3502
SDI	0.90%	N/A	January 1, 2017-December 31, 2017 Maximum wage base: \$110,902	N/A	
Workers' Compensation	District should check with their JPA or administrator		July 1, 2017-June 30, 2018	3601	3602