

**IMPERIAL COUNTY OFFICE OF EDUCATION
RATES FOR FISCAL YEAR 2019-20**

updated with January 2019 wage limits

RETIREMENT RATES				
	Classic		New	
	Employer	Employee	Employer	Employee
STRS DB	17.100%	10.25%	17.100%	10.205%
STRS DBS	8.25%**	8.00%	8.25%**	9.00%
STRS Reduced Workload Program (RWP)	18.130%	10.25%	N/A #	N/A #
PERS	19.721%	7.00%	19.721%	7.000%
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*	\$ 280,000.00	PEPRA	\$ 148,423.00
PERS - Calendar Year	CLASSIC*	\$ 280,000.00		
PERS - Calendar Year	PEPRA	\$ 149,016.00	PEPRA with SS	\$ 124,180.00

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

SOCIAL SECURITY:

Employer:	6.20%	Employee:	6.20%
2019 Max:		\$	132,900.00
2018 Max:		\$	128,400.00

(Budget for all employees not subject to retirement)

MEDICARE:

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% 2019-20 Fiscal Year
(Board members, County Supt., or Students not subject)

STATE DISABILITY INSURANCE:

1.00% Maximum: \$118,371 (2019)
1.00% Maximum: \$114,967 (2018)

2019-2020 Rates	W/C Rate	OPEB	
		Allocated	Active
Imperial Community College	1.0140%		
Brawley Elementary	1.7805%	0.2343%	Defined-VLD
Brawley Union High School	1.5705%	0.8000%	
Calexico Unified	5.8270%		
Calipatria Unified	2.3475%		
Central Union High	2.1060%	0.5280%	
El Centro Elementary	2.0325%	0.1172%	Defined-VLD
Heber Union	3.4500%		
Holtville Unified	1.8540%	0.9038%*	
Imperial Unified	1.9800%	0.7653%	
Magnolia Union	0.9615%		
McCabe Union	1.1715%		
Meadows Union	2.8305%	15.0000%*	
Mulberry Union	1.7910%		
San Pasqual Valley Unified	3.2610%		
Seeley Union	1.7070%		
Westmorland Union	1.2870%		
Imperial County Office of Ed.	3.5500%	1.0600%	Defined-VLD
Imperial Valley R.O.P.	2.9355%		

Rates have been rounded to permit input into ICSIS.

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

*OPEB rates in Escape