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DATE: June 17, 2010

TO: Chief Business Officials
Accounting Managers
K-12, Community College Districts, and Charter Schools

FROM: Carolyn Nielsen, District Payroll and Retirement Coordinator
District Fiscal Services
Division of Administration and Business Services
(951) 826-6538 / FAX [951] 826-6961

SUBJECT: 2010-2011 Employer Rates of Fixed Charges

ACTION: Information Only

Listed below is the most current information available regarding employer rates of fixed charges for the 2010-2011 fiscal year:

State Teachers' Retirement System (STRS)	.0825	Remains the same for 2010-2011
Public Employees' Retirement System (PERS)	.10707	New rate 2010-2011
PERS Reduction Rate	.02313	
Social Security	.0620	2010 (\$106,800 Wage Base Limit)
Medicare	.0145	2010 (No Wage Base Limit)
Unemployment Insurance (UI)	.0072	Plus local experience charge rate
Workers' Compensation (WC)		Set by local Workers' Compensation Group

The federal withholding rate for supplemental wages is at 25%. The state withholding rate remains at 6.6%.

If you should have any questions or concerns regarding the information provided, please contact me at the number stated above.

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