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**MEMORANDUM**

Date: July 1, 2023  
 To: Budget Managers  
 From: Christine Stevens, Director, Fiscal Services  
 Re: 2023/24 Final Employer Benefit Rates

Below are the final payroll employer benefit rates for the **2023/24** fiscal year.

Benefits	Certificated	Classified	Percentage	Factor
STRS	3101	3102	19.100%	.19100
PERS	3201	3202	26.680%	.26680
OASDI	3321	3322	6.200%	.06200
Medicare	3341	3342	1.450%	.01450
Defined Benefits	3361	3362	3.305%	.03305
State Unemployment Insurance	3501	3502	0.050%	.00050
Workers' Compensation	3601	3602	1.300%	.01300
Disability	3921	3922	0.730%	.00730
Liability	5450	5450	1.150%	.01150
Health Benefits/Active Employee Costs	3401	3402	\$ 18,765	
Health Benefits/Retiree Costs	3701	3702	\$ 5,605	

**Total health package..... \$24,370**

**INDIRECT RATE: 3.08%**