

**IMPERIAL COUNTY OFFICE OF EDUCATION
RATES FOR FISCAL YEAR 2026-27**

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	26.400%	7.00%	26.400%	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.

COMPENSATION LIMITS				
STRS - Fiscal Year	CLASSIC*	\$ 360,000.00	PEPRA	\$ 191,866.00
PERS - Calendar Year	CLASSIC*	\$ 360,000.00		
PERS - Calendar Year	PEPRA	\$ 191,679.00	PEPRA with SS	\$ 159,733.00

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

SOCIAL SECURITY:

Employer:	6.20%	Employee:	6.20%
2026 Calendar YR Max:	\$	184,500.00	
2025 Calendar YR Max:	\$	176,100.00	

(Budget for all employees not subject to retirement)

MEDICARE:

Calendar Yr - No Max Wage Base

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

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

STATE UNEMPLOYMENT INSURANCE:

0.05%	2026-27 Fiscal Year
0.05%	2025-26 Fiscal Year
(Board members, County Supt., or Students not subject)	

STATE DISABILITY INSURANCE:

No Max Wage Base

1.30%	2026 Calendar Year
1.20%	2025 Calendar Year

2026-27	W/C Rate	OPEB	
		Allocated	Active
Imperial Community College	1.2011%		
Brawley Elementary	1.9320%	1.2680%	Defined-VLD
Brawley Union High School	1.4275%	0.4000%	
Calexico Unified	8.3525%		
Calipatria Unified	2.3600%		
Central Union High	1.4887%	1.1167%	
El Centro Elementary	2.1918%	1.1983%	Defined-VLD
Heber Union	1.4505%		
Holtville Unified	1.0989%	0.7223%	
Imperial Unified	2.3829%	0.6635%	
Magnolia Union	0.7549%		
McCabe Union	1.5575%		
Meadows Union	3.0402%	\$ 50.00	
Mulberry Union	1.4810%		
San Pasqual Valley Unified	1.8479%		
Seeley Union	0.8772%		
Westmorland Union	1.1677%		
Imperial County Office of Ed.	3.5500%	0.5100%	Defined-VLD
Imperial Valley R.O.P.	1.6110%		

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

*OPEB rates in Escape

07/08/26