

**Updated:** December 29, 2008  
**To:** District Payroll and HR Clients  
**From:** SCOE Business Services  
**Subject:** MAGIC and Payroll Rate Update for FY2009

TYPE	EMPLOYEE RATE	EMPLOYER RATE	EFFECTIVE FROM	EFFECTIVE TO	WAGE LIMIT
<b>PERS</b>					
<b>NORMAL</b>	0.07	0.09428	07/01/08	06/30/09	SUBJ EARNINGS
<b>BASE FOR PERS REDUC.</b>		0.1245246 Est.			
<b>PERS REDUC. RATE</b>		0.0302446 Est.			
<b>STRS</b>					
<b>NORMAL</b>	0.08	0.0825	07/01/08	06/30/09	SUBJ EARNINGS
<b>REDUCED WKLOAD</b>	0.08	0.0882	07/01/08	06/30/09	RET BASE
<b>FICA</b>					
<b>SOCIAL SECURITY</b>	0.0765	0.0765	01/01/09	12/31/09	
	0.0620	0.0620	01/01/08	12/31/08	\$102,000
			01/01/09	12/31/09	\$106,800
<b>MEDICARE</b>	0.0145	0.0145	01/01/09	12/31/09	
<b>STATE UI</b>	NONE	0.0030	07/01/08	06/30/09	
<b>SDI</b>					
	0.008	NONE	01/01/08	12/31/08	\$86,698
	.011		01/01/09	12/31/09	\$90,669
<b>WORKERS COMP</b>	SET BY RESIG				

**RETIREMENT EARNINGS FY2008 MAXIMUM:** STRS \$29,700  
PERS 120 DAYS OR 960 HOURS

**NOTES:**

- New tax tables were installed for January 2009.
- For the June Liability Payroll, FY2008 rates are used for STRS, PERS, PERS Reduction and Workers Comp; FY2009 rates are used for SUI. See 07/01/2008 and 07/11/2008 effective dates on Mandatory and Retirement Rates.
- Effective dates for retirement and workers comp refer to earning dates; all other effective dates refer to dates paid.
- For supplemental wages, the Federal flat withholding rate is 25%, the State rate is 6%.
- Updates to these rates are posted on [dp.scoe.org](http://dp.scoe.org) website.

Please call Rosalie or Bambi if you have questions.