

Retirement Information for Substitute Teachers and Supplemental Employees
Mandatory Retirement Contributions
2023 – 2024

Retirement contributions to STRS and/or PERS are based on your membership these retirement systems. Contribution calculations are usually tied to the type of work performed by the employee, either certificated or classified. In addition, since Pension Reform legislation was enacted in 2013, your contribution rate and future benefits under STRS and PERS will vary depending on your Membership Date. Please read below to determine how your payroll will be treated for retirement contributions based on type of work performed.

If you work as a certificated substitute teacher: [includes Home Instruction]

If you are a STRS MEMBER (and not retired), deductions will be taken for STRS and Medicare; Social Security is NOT taken while working in a certificated capacity.

If you are NOT a member of STRS (never enrolled, or cashed out your membership), deductions will be taken for Social Security and Medicare. You have the opportunity to **enroll in STRS** as a substitute teacher at the start of each school year OR if you teach summer school. To enroll, please complete the Permissive Membership form and return it to Payroll. If you do not elect to enroll and work **100 days** in a single year in one District you will be mandatorily enrolled.

If you are a STRS RETIREE, deductions are taken for Medicare only. NOTE: For the **2023-2024** fiscal year, the postretirement earnings limit for STRS retirees is **\$50,655**. Also, there are work restrictions for retirees who are under age 60. Contact STRS for more information about working during retirement.

If you work in a classified position (i.e. instructional assistant):

If you are a STRS MEMBER, deductions will be taken for Social Security and Medicare as substituting is not creditable service.

If you are a PERS MEMBER, deductions will be taken for PERS, Social Security and Medicare.

If you are NOT a member of PERS or STRS, deductions will be taken for Social Security and Medicare. NOTE: You will **not** have the opportunity to enroll in PERS as a substitute or supplemental classified employee until you work 1,000 work hours in fiscal year in the same District.

If you are a PERS RETIREE, deductions are taken for Medicare only. NOTE: The post retirement working hour limit is 960 hours per fiscal year. Contact PERS for more information about working during retirement.

For more information about your retirement benefits:

www.CalSTRS.com	State Teachers Retirement System	800-228-5453
2023-24 Contribution Rates:	(as a % of gross pay)	
For membership beginning prior to 1/1/2013 (Classic):		10.25% Employee / 19.1% Employer
For new members on or after 1/1/2013 (PEPRA):		10.205% Employee / 19.1% Employer
www.CalPERS.ca.gov	Public Employees Retirement System	888-225-7377
2023-24 Contribution Rates:	(as a % of gross pay)	
For membership beginning prior to 1/1/2013 (Classic):		7.00% Employee / 26.68% Employer
For new members on or after 1/1/2013 (PEPRA):		8.00% Employee / 26.68% Employer

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