January 1, 2024 – December 31, 2024

Employer Contribution Rates





Social Security and Medicare Withholding Rates

- "The current tax rate for Social Security is 6.2% for the employer and 6.2% for the employee, or 12.4% total."
- "The current rate for Medicare is 1.45% for the employer and 1.45% for the employee, or 2.9% total."

Source: "Topic No. 751 Social Security and Medicare Withholding Rates." Internal Revenue Service, 23 June. 2020, www.irs.gov/taxtopics/tc751.

Retirement – Employer and Employee Contribution

		Employer	Member Contribution Rate for FY 2023-24		
Member CSU Employee Group		Contribution Rate for FY 2023-24	Classic Member (Prior to 1/1/2013)	New CalPERS (PEPRA) Member as of 1/1/2013)	
State	All other CSU Employees (Payroll Codes:				
Miscellaneous –	00, 08, 20, 2N, 2U, 2Z, 4U)	32.00%	5%	8.00%	
Tier 1					
State Peace	MPP Directors and Lieutenants of Public				
Officer/Firefighter	Safety and Unit 8 (Payroll Codes: 53, 54,	50.00%	8%	13.25%	
	3Q, 3R, 3W, 3Z, 51, 52, 3G, 3H, 3N, 3P)				
State Safety	E99 – Police Officer Intermittent,				
	Nonrepresented (Class Code 8347)	22.75%	6%	10.50%	
	(Payroll Codes, 82, 83, 1M, 1U)				

Source: Technical Letter HR/Benefits 2023-12, page 2

2022 CalPERS Health Benefits Program

	Function Considers	2024	All Employee Groups (except Unit 6)			Unit 6		
Health Plan	Enrolled Employee & Eligible Dependents	Total Monthly Premium	2024 Amount Paid by CSU	2024 Amount Paid by Employee	2023 Amount Paid by Employee	2024 Amount Paid by CSU	2024 Amount Paid by Employee	2023 Amount Paid by Employee
Blue Shield	Employee Only	\$892.49	\$842.61	\$0.00	\$0.00	\$892.49	\$0.00	\$0.00
Access +	Employee +1	\$1,784.98	\$1,784.98	\$0.00	\$0.00	\$1,784.98	\$0.00	\$0.00
нмо	Employee +2 or more	\$2,320.47	\$2,320.47	\$0.00	\$66.79	\$2,320.47	\$0.00	\$46.79
PERS	Employee Only	\$1,215.87	\$983.00	\$232.87	\$200.89	\$988.00	\$227.87	\$195.89
Platinum	Employee +1	\$2,431.74	\$1,890.00	\$541.74	\$468.78	\$1,900.00	\$531.74	\$458.78
PPO	Employee +2 or more	\$3,161.26	\$2,366.00	\$795.26	\$694.11	\$2,386.00	\$775.26	\$674.11
PERS Gold	Employee Only	\$859.31	\$859.31	\$0.00	\$0.00	\$859.31	\$0.00	\$0.00
PPO	Employee +1	\$1,718.62	\$1,718.62	\$0.00	\$0.00	\$1,718.62	\$0.00	\$0.00
	Employee +2 or more	\$2,234.21	\$2,234.21	\$0.00	\$0.00	\$2234.21	\$0.00	\$0.00

Source: Technical Letter HR/Benefits 2023-13 page 27-28



CSU Dental Plan Rates

Delta Dental PPO – Basic Plan Exclude (E99) and Annuitants				
Coverage Level Premium				
Employee Only	\$30.45			
Employee +1 \$57.52				
Employee +2 \$115.49				

Delta Dental PPO – Enhanced Level I				
Unit 11 (Teaching Associates only) and Unit 13				
Coverage Level Premium				
Employee Only \$37.04				
Employee +1	\$70.08			
Employee +2	Employee +2 \$144.49			

Delta Dental PPO – Enhanced Level II				
Unit 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, C99, M80, M98, and FERP Annuitants				
Coverage Level Premium				
Employee Only	\$45.85			
Employee +1	\$86.52			
Employee +2 \$169.03				

DeltaCare USA – Basic DHMO Plan				
Unit 11 (Teaching Associates only), 13, Exclude (E99) and Annuitants				
Coverage Level Premium				
Employee Only	\$18.85			
Employee +1	\$31.08			
Employee +2	\$45.97			

DeltaCare USA – Enhanced DHMO Plan				
Unit 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, C99, M80, M98, and FERP Annuitants				
Coverage Level Premium				
Employee Only	\$25.04			
Employee +1	\$41.33			
Employee +2	\$61.12			

Source: Technical Letter HR/Benefits 2023-13, page 48



Voluntary Retiree Dental

Delta Dental PPO – Enhanced Level II						
For eligible Annuitants (Non FERP):						
Coverage Level Member CSU Total Premium						
Employee Only	\$15.70	\$30.45	\$46.15			
Employee +1 \$29.30 \$57.52 \$86.82						
Employee +2	\$169.33					

DeltaCare USA – Enhanced DHMO Plan						
For eligible Annuitants (Non FERP):						
Coverage Level Member CSU Total Premium						
Employee Only	\$6.49	\$18.85	\$25.34			
Employee +1	\$10.55	\$31.08	\$41.63			
Employee +2	\$15.45	\$45.97	\$61.42			

Source: Technical Letter HR/Benefits 2023-13, page 48

2023 VISION SERVICE PLAN (VSP)

Active Employee Basic Vision Plan (Employer Paid)	Monthly Rate
Basic Coverage	\$6.62
VDT Coverage	\$0.34
Total Coverage Rate	\$6.69

Source: Technical Letter HR/Benefits 2023-13, page 10

Long Term Disability Insurance

Employee Category	July 2023 Rates	Jan 2024 Rates
C99 (Confidential)	\$4.31	\$4.32
M80, MPP (Management)	\$4.36	\$4.35
M98 (Executives)	\$7.36	\$7.23
Unit 1 (Physicians)	\$45.47	\$46.22
Unit 3 (Faculty)	\$3.07	\$3.02
Unit 4 (Academic Professionals)	\$1.34	\$1.33

Source: Technical Letter HR/Benefits 2023-15, page 1



Costs by Union

Units CSUEU (2, 5, 7, 9), M80								
Salary Based Percentage Cost (Employee Only)								
Family Size	Family Size Social Security Medicare Retirement Total %							
Empl	6.20%	1.45%	32.00%	39.65%				
	Fixed Cost							
Family Size	Family Size Health Care Dental Care Vision Life							
Empl	\$892	\$45.85						
Empl +1	\$1,785	\$86.52	\$6.69					
Empl +2	\$2,320	\$169.03						

Units 8					
S	Salary Based Percentage Cost (Employee Only)				
Family Size	Social Security	Medicare	Retirement	Total %	
Empl	6.20%	1.45%	50.00%	57.65%	
Fixed Cost					
Family Size	Health Care	Dental Care	Vision	Life	
Empl	\$892	\$45.85			
Empl +1	\$1,785	\$86.52	\$6.69		
Empl +2	\$2,320	\$169.03			

Units 1, 4					
S	Salary Based Percentage Cost (Employee Only)				
Family Size	Social Security	Medicare	Retirement	Total %	
Empl	6.20%	1.45%	32.00%	39.65%	
	Fixed Cost				
Family Size	Health Care	Dental Care	Vision	Life	
Empl	\$892	\$45.85			
Empl +1	\$1,785	\$86.52	\$6.69		
Empl +2	\$2,320	\$169.03			

Units M98				
Salary Based Percentage Cost (Employee Only)				
Family Size	Social Security	Medicare	Retirement	Total %
Empl	6.20%	1.45%	32.00%	39.65%
Fixed Cost				
Family Size	Health Care	Dental Care	Vision	Life
Empl	\$892	\$45.85		
Empl +1	\$1,785	\$86.52	\$6.69	
Empl +2	\$2,320	\$169.03		

Units 3, and C99					
S	Salary Based Percentage Cost (Employee Only)				
Family Size	Social Security	Medicare	Retirement	Total %	
Empl	6.20%	1.45%	32.00%	39.65%	
Fixed Cost					
Family Size	Health Care	Dental Care	Vision	Life	
Empl	\$892	\$45.85			
Empl +1	\$1,785	\$86.52	\$6.69		
Empl +2	\$2,320	\$169.03			



Units 10					
S	Salary Based Percentage Cost (Employee Only)				
Family Size	Social Security	Medicare	Retirement	Total %	
Empl	6.20%	1.45%	32.00%	39.65%	
	Fixed Cost				
Family Size	Health Care	Dental Care	Vision	Life	
Empl	\$892	\$45.85			
Empl +1	\$1,785	\$86.52	\$6.69		
Empl +2	\$2,2320	\$169.03			

Units 6					
Salary Based Percentage Cost (Employee Only)					
Family Size	Social Security	Medicare	Retirement	Total %	
Empl	6.20%	1.45%	32.00%	39.65%	
Fixed Cost					
Family Size	Health Care	Dental Care	Vision	Life	
Empl	\$892	\$45.85			
Empl +1	\$1,785	\$86.52	\$6.69		
Empl +2	\$2,320	\$169.03			