

STATE CONTROLLER'S OFFICE  
PERSONNEL AND PAYROLL SERVICES DIVISION  
P.O. BOX 942850  
SACRAMENTO, CA 94250-5878

DATE: November 7, 2023

PAYROLL LETTER #23-020

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Jil Barraza, Chief  
Personnel and Payroll Services Division

**RE: 2024 SOCIAL SECURITY AND MEDICARE RATES**

The Social Security Administration published the new 2024 Social Security (OASDI) and Medicare rates. For 2024, the withholding rate for Social Security remains at 6.20% on earnings up to the applicable taxable maximum amount. The annual taxable wage limit increased to \$168,600.00 per employee with a maximum contribution of \$10,453.20.

The Medicare portion remains at 1.45% on all earnings. As of January 2013, individuals with earned income of more than \$200,000 pay an additional 0.9% in Medicare taxes. These changes will take effect beginning with payments issued on January 1, 2024.

REFERENCES:

[SSA Fact Sheet - Social Security](#)

[SSA Press Release #10-2023-2](#)

[Payroll Procedures Manual - Section H 256 - Social Security](#)

[Payroll Procedures Manual - Section H 275 - Medicare](#)

The new rate will be published in the next update of the Payroll Procedures Manual.

Please direct questions regarding this Payroll Letter to the Statewide Tax Support Program via email at [PPSDSTSP@sco.ca.gov](mailto:PPSDSTSP@sco.ca.gov).

**Additional Contacts:**

- Affordable Care Act (ACA) Email [ACASupport@sco.ca.gov](mailto:ACASupport@sco.ca.gov)
- [Cal Employee Connect \(CEC\) - Help and Feedback](#)
- [ConnectHR - Help and Feedback](#)
- California Leave Accounting System (CLAS) Email [CLAS@sco.ca.gov](mailto:CLAS@sco.ca.gov)
- CS Escalation Email (HR Supervisors and Managers) [PPSDOps@sco.ca.gov](mailto:PPSDOps@sco.ca.gov)
- Inquiry Email (HR Supervisors and Managers) [PPSDCSUInquiry@sco.ca.gov](mailto:PPSDCSUInquiry@sco.ca.gov)
- Decentralized Security Administration (DSA) & ViewDirect Access (916) 619-7234 or [DSA@sco.ca.gov](mailto:DSA@sco.ca.gov)
- HR Suggestions Email (All HR Staff) [PPSDHRSuggestions@sco.ca.gov](mailto:PPSDHRSuggestions@sco.ca.gov)
- Management Information Retrieval System (MIRS) Email [PPSDMIRS@sco.ca.gov](mailto:PPSDMIRS@sco.ca.gov)
- Campus Information Retrieval System [CIRS@calstate.edu](mailto:CIRS@calstate.edu)
- [Statewide Customer Contact Center](#) (916) 372-7200

**SCO Key Initiatives:**

- [Cal Employee Connect](#)
- [California State Payroll System Project](#)

**Websites:**

- [HR](#)
- [State Employees](#)

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