

2025-26 Payroll Tax Rates & Fringe Benefit Object Codes

Effective as of checks issued on or after 07/01/2025

Information is accurate as of 6/17/25

Per LACOE for Community Colleges

Salary Object Codes									
	RATE	11XX	12XX	13XX	14XX	21XX	22XX	23XX	24XX
STRS	19.1000%	3111	3130	3111	3130	3120	3112	3120	3112
PERS	26.8100%	3211	3230	3211	3230	3220	3212	3220	3212
OASDHI	6.2000%	3311	3330	3311	3330	3320	3312	3320	3312
M/C	1.4500%	3351	3370	3351	3370	3360	3352	3360	3352
H:W	VARIES	3411	3430	3411	3430	3420	3412	3420	3412
SUI	0.0500%	3511	3531	3511	3531	3520	3512	3520	3512
W/C	1.4000%	3611	3630	3611	3630	3620	3612	3620	3612
CASH IN LIEU	VARIES	3711	3730	3711	3730	3720	3712	3720	3712
ARP	3.7500%	3811	3830	3811	3830	3820	3812	3820	3812

Educational: 22.00%
Classified: 35.91%