



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTING

820 SILVER LAKE BOULEVARD
SECOND FLOOR, SUITE 200, (D570C)
DOVER, DELAWARE 19904

FAX: (302) 739-1304

TELEPHONE: (302) 672-5000

M E M O R A N D U M

#21-11

TO: All Department and School Fiscal Officers and Payroll Officers

FROM: Jane L. Cole, Director, Division of Accounting *JLC*

DATE: June 21, 2021

SUBJECT: **TENTATIVE FY 2022 FRINGE BENEFITS COSTS**

The tentative charges for fringe benefits for **Fiscal Year 2022** are as follows (if there are any changes, you will be promptly notified):

F.I.C.A. – Employer's Share

The **Maximum Old Age Survivors Disability Insurance (O.A.S.D.I.)** withholding effective for the period July 1, 2021 through December 31, 2021 is based on earnings of \$142,800 and the employer rate remains at 6.2%. The earnings maximum for Medicare withholding effective for the period July 1, 2021 through December 31, 2021 is unlimited at a rate of 1.45%. The employer rate for the period beginning January 1, 2022 is expected to remain at 6.2% for O.A.S.D.I. and 1.45% for Medicare.

Pension

The projected FY 2022 State Share of Pension Plans are as follows:

State Employee Plan	23.80%
Judicial Plan	22.65%
New State Police Plan	30.38%

Worker's Compensation

The rate is 1.55% of payroll, effective July 1, 2021.

Unemployment Insurance

The rate is 0.11% of payroll, effective July 1, 2021.

Health Insurance

Reference the Group Health Insurance Program rate sheets by group published on the Statewide Benefits site at the link below:

<https://dhr.delaware.gov/benefits/>