

NOTICE OF 2019 FICA AND STATE DISABILITY INSURANCE EMPLOYEE WITHHOLDING RATES

Effective with the first pay date in 2019, the Social Security, Medicare, and State Disability Insurance Rates will be in effect as indicated below.

<u>TAX</u>	<u>2018</u>	<u>2019</u>
SOCIAL SECURITY		
Wage Base	\$ 128,400.00	\$ 132,900.00
Tax Rate	6.2%	6.2%
Maximum Tax	\$ 7,960.80	\$ 8,239.80
MEDICARE		
Wage Base	First \$ 200,000.00	First \$ 200,000.00
Tax Rate	1.45%	1.45%
Wage Base	After \$ 200,000.00	After \$ 200,000.00
Tax Rate	Additional 0.9%	Additional 0.9%
Maximum Tax	No Limit	No Limit
STATE DISABILITY INSURANCE		
Wage Base	\$ 114,967	\$ 118,371
Tax Rate	1.0%	1.0%
Maximum Tax	\$ 1,149.67	\$ 1,183.71

Please Note: The Institute matches employee payments on Social Security and Medicare taxes with the exception of the additional 0.9% Medicare tax on all earnings above \$ 200,000.00.