



## PAYROLL TAX DEDUCTION GUIDE

	2018		2019	
	Wage Base	Rate	Wage Base	Rate
<i>Social Security (Employee)</i>	\$128,400.00	6.20%	\$132,900.00	6.20%
<i>Social Security (Employer)</i>	\$128,400.00	6.20%	\$132,900.00	6.20%
<i>Medicare (Employer)</i>	All Wages	1.45%	All Wages	1.45%
<i>Medicare (Employee)</i>	200,000.00	1.45%	200,000.00	1.45%
	Over 200,000.00	2.35%	Over 200,000.00	2.35%
<i>Maximum Social Security (Employee)</i>	\$7,960.80		\$8,239.80	
<i>Maximum Social Security (Employer)</i>	\$7,960.80		\$8,239.80	
<i>Maximum Medicare</i>	No Maximum		No Maximum	
<b>SDI (CA Disability Insurance)</b>				
	<b>Wage Base</b>	<b>Rate</b>	<b>Wage Base</b>	<b>Rate</b>
<i>SDI (CA Disability Insurance)</i>	\$114,967.00	1.0%	\$118,371.00	1.0%
<i>Maximum Per Employee</i>	\$1,149.67		\$1,183.71	
<b>FUTA (Federal Unemployment Tax)</b>				
	<b>Rate Reduced to:</b>	<b>Max Rate</b>	<b>Subject to Change:</b>	<b>Max Rate</b>
<i>FUTA (Federal Unemployment Tax)</i>	<b>Wage Base</b>		<b>Wage Base</b>	
<i>CA Credit Reduction Rate</i>	\$7,000.00	.60%	\$7,000.00	.60%
<i>CA Maximum Cost Per Employee</i>	\$42.00		\$42.00	
<i>SUI (CA Unemployment Insurance)</i>	The rate is specific to each employer and is determined by the Employment Development Department annually. Employers can obtain their rate by visiting the EDD e-Services for business page at <a href="http://www.edd.ca.gov">www.edd.ca.gov</a> .			