



Payroll Tax Chart 2014

Payroll Tax Rates for 2014 Payroll Checks Issued After December 31, 2013

	Tax Rate	Wage Ceiling	Maximum Amount
Federal			
Employee FICA			
Social Security Tax	6.20%	\$117,000.00	\$7,254.00
Medicare Tax	1.45%*	None	Unlimited
Employer FICA			
Social Security Tax	6.20%	\$117,000.00	\$7,254.00
Medicare Tax	1.45%	None	Unlimited
Self-Employed			
Social Security Tax	12.40%	\$117,000.00	\$14,508.00
Medicare Tax	2.90%*	None	Unlimited
Unemployment Insurance (net) (California Employees)	1.80%	\$7,000.00	\$126.00
California			
Disability Insurance	1.00%	\$101,636.00	\$1,016.36

* Additional 0.9% for wages over:

\$200,000 (Single)

\$250,000 (Married Filing Jointly)

\$125,000 (Married Filing Separately)

Published as of November 25, 2013

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