

Payroll Tax Update 2010

Payroll Tax Rates for 2010 Payroll Checks Issued after December 31, 2009

	Tax Rate	Wage Ceiling	Maximum Amount
Federal			
Employee FICA Social Security Tax Medicare Tax	6.20% 1.45%	\$106,800.00 None	\$6,621.60 Unlimited
Employer FICA	Same as employee	Same as employee	Same as employee
Self-employed Social Security Tax Medicare Tax	12.40% 2.90%	\$106,800.00 None	13,243.20 Unlimited
Unemployment Insurance (net)	0.80%	\$7,000.00	\$56.00
State			
Disability Insurance	1.10%	\$93,316.00	\$1,026.48
Unemployment Insurance	Varies	\$7,000.00	Varies