



# Payroll Tax Chart 2013

Payroll Tax Rates for 2013 Payroll Checks Issued After December 31, 2012

**Pending legislation may change some or all of the information below**

	Tax Rate	Wage Ceiling	Maximum Amount
<b>Federal</b>			
Employee FICA			
Social Security Tax	6.20%	\$113,700.00	\$7,049.40
Medicare Tax	1.45%*	None	Unlimited
Employer FICA			
Social Security Tax	6.20%	\$113,700.00	\$7,049.40
Medicare Tax	1.45%	None	Unlimited
Self-Employed			
Social Security Tax	12.40%	\$113,700.00	\$14,098.80
Medicare Tax	2.90%*	None	Unlimited
Unemployment Insurance (net) (California Employees)	1.50%	\$7,000.00	\$105.00
<b>California</b>			
Disability Insurance	1.00%	\$100,880.00	\$1,008.80

\* Additional 0.9% for wages over:

\$200,000 (Single)

\$250,000 (Married Filing Jointly)

\$125,000 (Married Filing Separately)

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