

Table 3. Employee Social Security (4.2%) and Medicare (1.45%) Tax Withholding Table

(See Circular E for income tax withholding tables.)

Use this table to figure the amount of social security and Medicare taxes to withhold from each wage payment. For example, on a wage payment of \$180, the employee social security tax is \$7.56 (\$4.20 tax on \$100 plus \$3.36 on \$80 wages). The employee Medicare tax is \$2.61 (\$1.45 tax on \$100 plus \$1.16 on \$80 wages).							
If wage payment is:		The social security tax to be withheld is:	The Medicare tax to be withheld is:	If wage payment is:		The social security tax to be withheld is:	The Medicare tax to be withheld is:
\$ 1.00	.....	\$ .04	\$.01	\$ 51.00	.....	\$ 2.14	\$.74
2.00	.....	.08	.03	52.00	.....	2.18	.75
3.00	.....	.13	.04	53.00	.....	2.23	.77
4.00	.....	.17	.06	54.00	.....	2.27	.78
5.00	.....	.21	.07	55.00	.....	2.31	.80
6.00	.....	.25	.09	56.00	.....	2.35	.81
7.00	.....	.29	.10	57.00	.....	2.39	.83
8.00	.....	.34	.12	58.00	.....	2.44	.84
9.00	.....	.38	.13	59.00	.....	2.48	.86
10.00	.....	.42	.15	60.00	.....	2.52	.87
11.00	.....	.46	.16	61.00	.....	2.56	.88
12.00	.....	.50	.17	62.00	.....	2.60	.90
13.00	.....	.55	.19	63.00	.....	2.65	.91
14.00	.....	.59	.20	64.00	.....	2.69	.93
15.00	.....	.63	.22	65.00	.....	2.73	.94
16.00	.....	.67	.23	66.00	.....	2.77	.96
17.00	.....	.71	.25	67.00	.....	2.81	.97
18.00	.....	.76	.26	68.00	.....	2.86	.99
19.00	.....	.80	.28	69.00	.....	2.90	1.00
20.00	.....	.84	.29	70.00	.....	2.94	1.02
21.00	.....	.88	.30	71.00	.....	2.98	1.03
22.00	.....	.92	.32	72.00	.....	3.02	1.04
23.00	.....	.97	.33	73.00	.....	3.07	1.06
24.00	.....	1.01	.35	74.00	.....	3.11	1.07
25.00	.....	1.05	.36	75.00	.....	3.15	1.09
26.00	.....	1.09	.38	76.00	.....	3.19	1.10
27.00	.....	1.13	.39	77.00	.....	3.23	1.12
28.00	.....	1.18	.41	78.00	.....	3.28	1.13
29.00	.....	1.22	.42	79.00	.....	3.32	1.15
30.00	.....	1.26	.44	80.00	.....	3.36	1.16
31.00	.....	1.30	.45	81.00	.....	3.40	1.17
32.00	.....	1.34	.46	82.00	.....	3.44	1.19
33.00	.....	1.39	.48	83.00	.....	3.49	1.20
34.00	.....	1.43	.49	84.00	.....	3.53	1.22
35.00	.....	1.47	.51	85.00	.....	3.57	1.23
36.00	.....	1.51	.52	86.00	.....	3.61	1.25
37.00	.....	1.55	.54	87.00	.....	3.65	1.26
38.00	.....	1.60	.55	88.00	.....	3.70	1.28
39.00	.....	1.64	.57	89.00	.....	3.74	1.29
40.00	.....	1.68	.58	90.00	.....	3.78	1.31
41.00	.....	1.72	.59	91.00	.....	3.82	1.32
42.00	.....	1.76	.61	92.00	.....	3.86	1.33
43.00	.....	1.81	.62	93.00	.....	3.91	1.35
44.00	.....	1.85	.64	94.00	.....	3.95	1.36
45.00	.....	1.89	.65	95.00	.....	3.99	1.38
46.00	.....	1.93	.67	96.00	.....	4.03	1.39
47.00	.....	1.97	.68	97.00	.....	4.07	1.41
48.00	.....	2.02	.70	98.00	.....	4.12	1.42
49.00	.....	2.06	.71	99.00	.....	4.16	1.44
50.00	.....	2.10	.73	100.00	.....	4.20	1.45