

Notice 1422

(March 2012)



Department of the Treasury
Internal Revenue Service

Extension of the 4.2% Employee Social Security Tax for Employee Wages

After Publication 926 (for wages paid in 2012 to household employees) was released in November 2011, the 4.2% employee social security tax rate that was scheduled to revert to 6.2% on January 1, 2012, was extended to cover all wages paid in 2012. Household employers can use Table 3 below to figure the 4.2% employee social security tax for employee wages paid in 2012.

If you withheld the employee social security tax from your household employee's wages at the 6.2% rate (instead of the 4.2% rate) for wages paid in 2012, you should repay the excess withholding to the employee.

An updated version of Publication 926 is available at www.irs.gov/pub926.

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