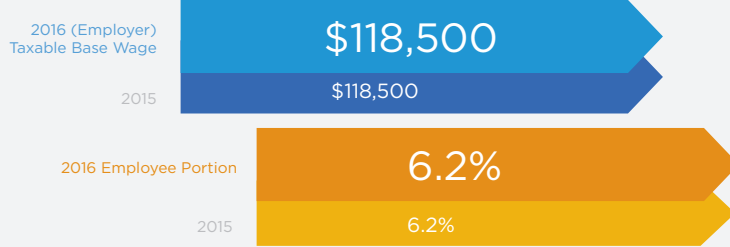


# 2016 Tax and Limit Changes

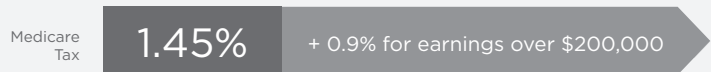
## 2016 Payroll Changes

**2016 Social Security Taxable Wage Base**  
 Social Security taxable wage base will remain at \$118,500 and the employee and employer tax rate will remain 6.2%.



## 2016 Medicare Tax

Medicare tax will continue to be 1.45% each for employee and employer rates; an additional 0.9% will apply on the employee rate for earnings over \$200,000 filing single.



## 2016 Benefits Changes

single family

