

2018 Payroll Information - Quick Reference

SOCIAL SECURITY WAGE LIMIT:

2017:	127,200
2018:	128,400

STANDARD MILEAGE ALLOWANCE:

01/01/17:	0.535
01/01/18:	0.545

LIFE INSURANCE SUBJECT TO ALL TAXES:

Premiums over \$50,000 of coverage

Exception:

S-Corp Shareholders - ALL PREMIUMS

CAFETERIA PLANS:

Medical Reimbursement/Medical Premiums

Not subject to:

FEDERAL
STATE

FICA Exception:

FUTA Childcare subject to:

SUTA SUTA

LTD & TRI-MET

NON-CAFETERIA PLANS:

Medical premiums are deducted
from net pay - No tax benefit

S-CORP SHAREHOLDER HEALTH INS:

Subject to: Not subject to:

FEDERAL	FICA
STATE	FUTA
LTD & TRI-MET	SUTA

SUTA (State Unemployment) WAGE LIMITS:

2017:	38,400
2018:	39,300

401(k) LIMITS:

	2017:	18,000	
Catch-up	2017:	6,000	(50 or older)
	2018:	18,500	
Catch-up	2018:	6,000	(50 or older)

OREGON WBF Assessment:

2017	1.4 cents/hour
2018	1.4 cents/hour

P/R GROSS UP FACTORS:

SS & Medicare:	1.0828
Medicare only:	1.01471

SARSEP & 401(k) DEDUCTIONS:

Subject to: Not subject to:

FICA	FEDERAL
FUTA	STATE
LTD & TRI-MET	
SUTA	

PERSONAL AUTO USE (Car Allowance):

Subject to:

FEDERAL
STATE
FICA
FUTA
SUTA
LTD & TRI-MET