

**EASTERN WASHINGTON UNIVERSITY
OFFICE OF CONTROLLER- PAYROLL
SCHEDULE OF EMPLOYEE BENEFITS & EMPLOYEE DEDUCTIONS**

Updated for September 2018

Effective Date	Social Security & Medicare social security = Banner accounts 65100 & 67100 Medicare = Banner accounts 65110 & 67110				Retirement accounts 65200 and 67200								Unemployment Compensation accounts 65500 & 67500	Medical Aid accounts 65300 & 67300	Health, Life & Dental Ins. accounts 65400 & 67400	Flex Fee accounts 65400 & 67400
	Social Security - FICA		Medicare		PERS 1	PERS 2	PERS 3	WSTRS 1	WSTRS 2	WSTRS 3	LEOFF 2	TIAA-CREF (benefit incl state HERP fee)	Rate times gross pay	Rate times hours worked	monthly premium	monthly premium
	Rate times gross pay	Max. Salary	Rate times gross pay	Max. Salary	Rate times gross pay											
EMPLOYEE BENEFITS																
January 2013	0.06200	113,700	0.01450	0.00	0.07210	0.07210	0.07210	0.08050	0.08050	0.08050	0.08620	" "	0.00500	0.2094	800.00	4.25
July 2013	0.06200	113,700	0.01450	0.00	0.09190	0.09190	0.09190	0.08050	0.08050	0.08050	0.08570	" "	0.00100	0.2094	782.00	
September 2013	0.06200	113,700	0.01450	0.00	0.09210	0.09210	0.09210	0.10390	0.10390	0.10390	0.08590	" "	0.00100	0.2094	782.00	
January 2014	0.06200	117,000	0.01450	0.00	0.09210	0.09210	0.09210	0.10390	0.10390	0.10390	0.08590	" "	0.00100	0.2520	782.00	3.50
July 2014	0.06200	117,000	0.01450	0.00	0.09210	0.09210	0.09210	0.10390	0.10390	0.10390	0.08590	" "	0.00100	0.2520	662.00	
January 2015	0.06200	118,500	0.01450	0.00	0.09210	0.09210	0.09210	0.10390	0.10390	0.10390	0.08590	" "	0.00100	0.2827	662.00	3.50
July 2015	0.06200	118,500	0.01450	0.00	0.11180	0.11180	0.11180	0.10390	0.10390	0.10390	0.08590	Rate ranges under 35 = 5.5%	0.00100	0.2827	840.00	
September 2015	0.06200	118,500	0.01450	0.00	0.11180	0.11180	0.11180	0.13130	0.13130	0.13130	0.08590	" "	0.00100	0.2827	840.00	
January 2016	0.06200	118,500	0.01450	0.00	0.11180	0.11180	0.11180	0.13130	0.13130	0.13130	0.08590	35-49 = 8.0%	0.00100	0.2895	840.00	2.50
July 2016	0.06200	118,500	0.01450	0.00	0.11180	0.11180	0.11180	0.13130	0.13130	0.13130	0.08590	50+ = 10.5%	0.00100	0.2895	888.00	
January 2017	0.06200	127,200	0.01450	0.00	0.11180	0.11180	0.11180	0.13130	0.13130	0.13130	0.08590	" "	0.00100	0.2455	888.00	1.50
July 2017	0.06200	127,200	0.01450	0.00	0.12700	0.12700	0.12700	0.13130	0.13130	0.13130	0.08930	" "	0.00100	0.2455	913.00	
September 2017	0.06200	127,200	0.01450	0.00	0.12700	0.12700	0.12700	0.15200	0.15200	0.15200	0.08930	" "	0.00100	0.2455	913.00	
January 2018	0.06200	128,400	0.01450	0.00	0.12700	0.12700	0.12700	0.15200	0.15200	0.15200	0.08930	" "	0.00100	0.2589	913.00	2.00
July 2018	0.06200	128,400	0.01450	0.00	0.12700	0.12700	0.12700	0.15200	0.15200	0.15200	0.08930	" "	0.00100	0.2589	916.00	
September 2018	0.06200	128,400	0.01450	0.00	0.12830	0.12830	0.12830	0.15410	0.15410	0.15410	0.08930	" "	0.00100	0.2589	916.00	
EMPLOYEE DEDUCTIONS																
January 2013	0.06200	113,700	0.01450	0.00	0.06000	0.04640	varies	0.06000	0.04690	varies	0.08460	" "	N/A	0.0825	varies	N/A
July 2013	0.06200	113,700	0.01450	0.00	0.06000	0.04920	varies	0.06000	0.04690	varies	0.08410	" "	N/A	0.0825	varies	N/A
September 2013	0.06200	113,700	0.01450	0.00	0.06000	0.04920	varies	0.06000	0.04960	varies	0.08410	" "	N/A	0.0825	varies	N/A
January 2014	0.06200	117,000	0.01450	0.00	0.06000	0.04920	varies	0.06000	0.04960	varies	0.08410	" "	N/A	0.0942	varies	N/A
July 2014	0.06200	117,000	0.01450	0.00	0.06000	0.04920	varies	0.06000	0.04960	varies	0.08410	" "	N/A	0.0943	varies	N/A
January 2015	0.06200	118,500	0.01450	0.00	0.06000	0.04920	varies	0.06000	0.04960	varies	0.08410	" "	N/A	0.1012	varies	N/A
July 2015	0.06200	118,500	0.01450	0.00	0.06000	0.06120	varies	0.06000	0.04960	varies	0.08410	" "	N/A	0.1012	varies	N/A
September 2015	0.06200	118,500	0.01450	0.00	0.06000	0.06120	varies	0.06000	0.05950	varies	0.08410	" "	N/A	0.1012	varies	N/A
January 2016	0.06200	118,500	0.01450	0.00	0.06000	0.06120	varies	0.06000	0.05950	varies	0.08410	" "	N/A	0.1037	varies	N/A
July 2016	0.06200	118,500	0.01450	0.00	0.06000	0.06120	varies	0.06000	0.05950	varies	0.08410	Rate ranges under 35 = 5%	N/A	0.1037	varies	N/A
January 2017	0.06200	127,200	0.01450	0.00	0.06000	0.06120	varies	0.06000	0.05950	varies	0.08410	" "	N/A	0.0929	varies	N/A
July 2017	0.06200	127,200	0.01450	0.00	0.06000	0.07380	varies	0.06000	0.05950	varies	0.08750	35-49 = 7.5%	N/A	0.0929	varies	N/A
September 2017	0.06200	127,200	0.01450	0.00	0.06000	0.07380	varies	0.06000	0.07060	varies	0.08750	50+ = 10%	N/A	0.0929	varies	N/A
January 2018	0.06200	128,400	0.01450	0.00	0.06000	0.07380	varies	0.06000	0.07060	varies	0.08750	" "	N/A	0.0983	varies	N/A
July 2018	0.06200	128,400	0.01450	0.00	0.06000	0.07380	varies	0.06000	0.07060	varies	0.08750	" "	N/A	0.0983	varies	N/A
September 2018	0.06200	128,400	0.01450	0.00	0.06000	0.07410	varies	0.06000	0.07060	varies	0.08750	" "	N/A	0.0983	varies	N/A

Social Security Wages = Gross Wages Less:(Health Ins., Flex, Dep Care, Sick to Veba) Plus:(Taxable Travel, Taxable Moving, Faculty LTD)

Federal Taxable Wages = Gross Wages Less: (Health Ins., Flex, Dep Care, Sick to Veba , Pre-tax Retirement, Tax Defferred Annuity) Plus: (Taxable Travel, Taxable Moving, Faculty LTD)