

**Financial Responsibility and Stability in Construction
Payroll Accounting**

Payroll Tax Matrix

Tax Type	Employer	Employee
Withholding \$ No Cap \$ (use tables)		X
FICA \$106,800 Cap 10.4%	X 6.20%	X 4.20%
Medicare \$ No Cap \$ 2.90%	X 1.45%	X 1.45%
FUTA \$7,000 Cap 6.2% -5.4%	X	
0.8%		
SUTA \$7,000 Cap 5.4%	X	

6.2%
TOTAL
BETWEEN
BOTH