

**EASTERN WASHINGTON UNIVERSITY**  
**OFFICE OF CONTROLLER-PAYROLL**  
**SCHEDULE OF EMPLOYEE BENEFITS & EMPLOYEE DEDUCTIONS**  
Updated for **September 2022** (Changes in Bold)

		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	PFML Accounts 65940 & 67940				
		Social Security - FICA		Medicare		PERS 1	PERS 2	PERS 3	WSTRS 1	WSTRS 2	WSTRS 3	LEOFF 2	TIAA-CREF (Includes state HERP fee)	Rate times gross pay	Rate times hrs worked	monthly premium	Rate times gross pay				
<b>Effective Date</b>		<b>Rate times gross pay</b>	<b>Max. Salary</b>	<b>Rate times gross pay</b>	<b>Max. Salary</b>	<b>Rate times gross pay</b>												<b>Rate times gross pay</b>	<b>Rate times hrs worked</b>	<b>monthly premium</b>	<b>Rate times gross pay</b>
<b>EMPLOYEE BENEFITS</b>													3EW - .44 3HE - .28								
Jan	2019	0.06200	132,900	0.01450	0.00	0.12830	0.12830	0.12830	0.15410	0.15410	0.15410	0.08930		0.00100	0.2351	916.00	0.001467				
July	2019	0.06200	132,900	0.01450	0.00	0.12860	0.12860	0.12860	0.15410	0.15410	0.15410	0.08770	Rate ranges	0.00100	0.2351	939.00	0.001467				
Sep	2019	0.06200	132,900	0.01450	0.00	0.12860	0.12860	0.12860	0.15510	0.15510	0.15510	0.08770	under 35 = 5.72%	0.00100	0.2351	939.00	0.001467				
Jan	2020	0.06200	137,700	0.01450	0.00	0.12860	0.12860	0.12860	0.15510	0.15510	0.15510	0.08770	35-49 = 8.22%	0.00100	0.2779	939.00	0.001467				
July	2020	0.06200	137,700	0.01450	0.00	0.12860	0.12860	0.12860	0.15510	0.15510	0.15510	0.08770	50+ = 10.72%	0.00100	0.2779	976.00	0.001467				
Sep	2020	0.06200	137,700	0.01450	0.00	0.12970	0.12970	0.12970	0.15740	0.15740	0.15740	0.08770	" "	0.00100	0.2779	976.00	0.001467				
Jan	2021	0.06200	142,800	0.01450	0.00	0.12970	0.12970	0.12970	0.15740	0.15740	0.15740	0.08770	" "	0.00100	0.2651	976.00	0.001467				
July	2021	0.06200	142,800	0.01450	0.00	0.10250	0.10250	0.10250	0.15740	0.15740	0.15740	0.08710	" "	0.00100	0.2651	936.00	0.001467				
Sep	2021	0.06200	142,800	0.01450	0.00	0.10250	0.10250	0.10250	0.14420	0.14420	0.14420	0.08710	" "	0.00100	0.2651	936.00	0.001467				
Jan	2022	0.06200	147,000	0.01450	0.00	0.10250	0.10250	0.10250	0.14420	0.14420	0.14420	0.08710	" "	0.00100	0.2947	936.00	0.001607				
July	2022	0.06200	147,000	0.01450	0.00	0.10250	0.10250	0.10250	0.14420	0.14420	0.14420	0.08710	Increased	0.00120	0.2947	1,130.00	0.001607				
Sep	2022	0.06200	147,000	0.01450	0.00	<b>0.10390</b>	<b>0.10390</b>	<b>0.10390</b>	<b>0.14690</b>	<b>0.14690</b>	<b>0.14690</b>	0.08710		0.00120	0.2947	1,130.00	0.001607				
<b>EMPLOYEE DEDUCTIONS</b>																					
Jan	2019	0.06200	132,900	0.01450	0.00	0.06000	0.07410	varies	0.06000	0.07060	varies	0.08750		N/A	0.0960	varies	0.002533				
July	2019	0.06200	132,900	0.01450	0.00	0.06000	0.07900	varies	0.06000	0.07060	varies	0.08590	Rate ranges	N/A	0.0960	varies	0.002533				
Sep	2019	0.06200	132,900	0.01450	0.00	0.06000	0.07900	varies	0.06000	0.07770	varies	0.08590	under 35 = 5%	N/A	0.0960	varies	0.002533				
Jan	2020	0.06200	137,700	0.01450	0.00	0.06000	0.07900	varies	0.06000	0.07770	varies	0.08590	35-49 = 7.5%	N/A	0.1098	varies	0.002533				
July	2020	0.06200	137,700	0.01450	0.00	0.06000	0.07900	varies	0.06000	0.07770	varies	0.08590	50+ = 10%	N/A	0.1098	varies	0.002533				
Sep	2020	0.06200	137,700	0.01450	0.00	0.06000	0.07900	varies	0.06000	0.07770	varies	0.08590	" "	N/A	0.1098	varies	0.002533				
Jan	2021	0.06200	142,800	0.01450	0.00	0.06000	0.07900	varies	0.06000	0.07770	varies	0.08590	" "	N/A	0.1098	varies	0.002533				
July	2021	0.06200	142,800	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.07770	varies	0.08530	" "	N/A	0.1098	varies	0.002533				
Sep	2021	0.06200	142,800	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08050	varies	0.08530	" "	N/A	0.1098	varies	0.002533				
Jan	2022	0.06200	147,000	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08050	varies	0.08530	" "	N/A	0.1242	varies	0.004393				
July	2022	0.06200	147,000	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08050	varies	0.08530	" "	N/A	0.1242	varies	0.004393				
Sep	2022	0.06200	147,000	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08050	varies	0.08530	" "	N/A	0.1242	varies	0.004393				

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 Deferred Annuity) Plus: (Taxable Travel, Taxable Moving, Faculty LTD)

PFML max is the same as Soc Sec Max

Employees working in other states may have different or additional benefit charges for State payroll taxes.

TIAA rate that includes HERP is effective for the pay date.