

## 2018 TAX RATES & LIMITS

### FEDERAL

#### Social Security - Employee

Taxable Limit	\$128,400
Tax Rate	6.2%
<b>Tax Limit</b>	<b>\$7,960.80</b>

#### Social Security - Employer

Taxable Limit	\$128,400
Tax Rate	6.2%

#### Medicare - Employee

Taxable Limit	Unlimited
Tax Rate:	
Up to \$200,000	1.45%
Over \$200,000	2.35%

#### Medicare - Employer

Taxable Limit	Unlimited
Tax Rate	1.45%

#### FUTA - Employer

Taxable Limit	\$7,000
Tax Rate	0.6%*
<b>Tax Limit</b>	<b>\$42</b>

\*rate may be subject to additional  
1.5% at year-end

### CALIFORNIA

#### SDI - Employee

Taxable Limit	\$114,967
Tax Rate	1.0%
<b>Tax Limit</b>	<b>\$1,149.67</b>

#### SUI - Employer

Taxable Limit	\$7,000
Tax Rate	Varies by Employer

#### 401(k) Contributions

Under Age 50	\$18,500
Age 50 and Over	\$24,500

#### Business Mileage Rate

\$.545/mile