

2026 TAX RATES & LIMITS

FEDERAL

Social Security - Employee

Taxable Limit	\$184,500
Tax Rate	6.2%
Tax Limit	\$11,349

Social Security - Employer

Taxable Limit	\$184,500
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%*
Tax Limit	\$42

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

CALIFORNIA

SDI - Employee

Taxable Limit	Unlimited
Tax Rate	1.2%

SUI - Employer

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

401(k) Contributions

Under Age 50	\$24,500
Ages 50 to 59	\$32,500
Ages 60 to 63 Only	\$35,750
Over Age 64	\$32,500

Business Mileage Rate

\$0.725/mile