

## 2026 TAX RATES & LIMITS

### FEDERAL

#### Social Security - Employee

Taxable Limit	\$184,500
Tax Rate	6.2%
<b>Tax Limit</b>	<b>\$11,349</b>

#### 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%*
<b>Tax Limit</b>	<b>\$42</b>

\*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