

EASTERN WASHINGTON UNIVERSITY
OFFICE OF CONTROLLER-PAYROLL
SCHEDULE OF EMPLOYEE BENEFITS & EMPLOYEE DEDUCTIONS
 Updated for **January 2025** (Changes in Bold)

		Social Security& Medicare social security = Banner accts 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	Faculty LTD PD by EWU Accounts TIAA/DRS 65410	WA Cares Accounts XXXXX			
		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	(Max 80 hrs) Rate times hrs worked	monthly premium	Rate times gross pay	Rate times gross pay	Rate Times gross pay			
Effective Date		Rate times gross pay	Max. Salary	Rate times gross pay	Max. Salary	Rate times gross pay																
EMPLOYEE BENEFITS													3EW - .44 3HE - .28									
Jan	2021	0.06200	142,800	0.01450	0.00	0.12970	0.12970	0.12970	0.15740	0.15740	0.15740	0.08770	Rate ranges	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	under 35 = 5.72%	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	35-49 = 8.22%	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	50+ = 10.72%	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	" "	0.00120	0.2947	1,130.00	0.001607					
Sep	2022	0.06200	147,000	0.01450	0.00	0.10390	0.10390	0.10390	0.14690	0.14690	0.14690	0.08710	" "	0.00120	0.2947	1,130.00	0.001607					
Jan	2023	0.06200	160,200	0.01450	0.00	0.10390	0.10390	0.10390	0.14690	0.14690	0.14690	0.08710	" "	0.00120	0.3770	1,130.00	0.002180					
July	2023	0.06200	160,200	0.01450	0.00	0.09390	0.09390	0.09390	0.14690	0.14690	0.14690	0.08710	" "	0.00120	0.3770	1,145.00	0.002180	.0059/.0047	0.000000			
Sept	2023	0.06200	160,200	0.01450	0.00	0.09530	0.09530	0.09530	0.09700	0.09700	0.09700	0.08730	" "	0.00120	0.3770	1,145.00	0.002180	.0059/.0047	0.000000			
Jan	2024	0.06200	168,600	0.01450	0.00	0.09530	0.09530	0.09530	0.09700	0.09700	0.09700	0.08730	" "	0.00120	0.4396	1,145.00	0.002115	.0059/.0047	0.000000			
July	2024	0.06200	168,600	0.01450	0.00	0.09030	0.09030	0.09030	0.09700	0.09700	0.09700	0.08730	" "	0.00120	0.4396	1,170.00	0.002115	.0059/.0047	0.000000			
Sept	2024	0.06200	168,600	0.01450	0.00	0.09110	0.09110	0.09110	0.09860	0.09860	0.09860	0.08730	" "	0.00120	0.4396	1,170.00	0.002115	.0059/.0047	0.000000			
Jan	2025	0.06200	176,100	0.01450	0.00	0.09110	0.09110	0.09110	0.09860	0.09860	0.09860	0.08730	" "	0.00120	0.4516	1,170.00	0.002620	.0053/.0042	0.000000			
EMPLOYEE DEDUCTIONS																						
Jan	2021	0.06200	142,800	0.01450	0.00	0.06000	0.07900	varies	0.06000	0.07770	varies	0.08590	Rate ranges	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	under 35 = 5%	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	35-49 = 7.5%	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	50+ = 10%	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					
Jan	2023	0.06200	160,200	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08050	varies	0.08530	" "	N/A	0.1418	varies	0.005820					
July	2023	0.06200	160,200	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08050	varies	0.08530	" "	N/A	0.1418	varies	0.005820	0.000000	0.005800			
Sep	2023	0.06200	160,200	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08060	varies	0.08530	" "	N/A	0.1418	varies	0.005820	0.000000	0.005800			
Jan	2024	0.06200	168,600	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08060	varies	0.08530	" "	N/A	0.1526	varies	0.005285	0.000000	0.005800			
July	2024	0.06200	168,600	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08060	varies	0.08530	" "	N/A	0.1526	varies	0.005285	0.000000	0.005800			
Sept	2024	0.06200	168,600	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08060	varies	0.08530	" "	N/A	0.1526	varies	0.005285	0.000000	0.005800			
Jan	2025	0.06200	176,100	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08060	varies	0.08530	" "	N/A	0.1533	varies	0.006580	0.000000	0.005800			

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.

Faculty LTD is paid by EWU for eligible probationary, tenured and senior lecturers. The Maximum paid per pay period is: TIAA faculty \$58.89 & DRS faculty \$46.67