

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

		Social Security& Medicare				Retirement								Unemployment Compensation accounts	Medical Aid accounts	Health, Life & Dental Ins. accounts	PFML Accounts	Faculty LTD PD by EWU Accounts	WA Cares Accounts	
		social security = Banner acnts 65100 & 67100 Medicare = Banner accounts 65110 & 67110				accounts 65200 and 67200								65500 & 67500	65300 & 67300	65400 & 67400	65940 & 67940	TIAA/DRS 65410	XXXXX	
		Social Security - FICA		Medicare																
Effective Date		Rate times gross pay	Max. Salary	Rate times gross pay	Max. Salary	PERS 1	PERS 2	PERS 3	WSTRS 1	WSTRS 2	WSTRS 3	LEOFF 2 (Includes state HERP fee)	TIAA-CREF	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	
EMPLOYEE BENEFITS						Rate times gross pay														
													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	
July	2025	0.06200	176,100	0.01450	0.00	0.05580	0.05580	0.05580	0.09860	0.09860	0.09860	0.08730	" "	0.00120	0.4516	1,333.00	0.002620	.0053/.0042	0.000000	
Sep	2025	0.06200	176,100	0.01450	0.00	0.05580	0.05580	0.05580	0.07740	0.07740	0.07740	0.08730	" "	0.00120	0.4516	1,333.00	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	
July	2025	0.06200	176,100	0.01450	0.00	0.06000	0.05380	varies	0.06000	0.08060	varies	0.08530	" "	N/A	0.1533	varies	0.006580	0.000000	0.005800	
Sep	2025	0.06200	176,100	0.01450	0.00	0.06000	0.05380	varies	0.06000	0.07540	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, Taxable Fringe, 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, Taxable Fringe, 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