



January 24, 2018

FROM: Chris Christopher/Dan Gasche

SUBJECT: FICA/FUTA/SUTA Rates, and  
Industrial Insurance Rates For Use of Force Account

|                                  |                                |
|----------------------------------|--------------------------------|
| TO: Dat Tang, SR 520             | Rachel Waitt, Marine           |
| Tom Madden, AWV                  | Julie Schurman, AWV            |
| Harold Key, Northwest Region     | Pete Klasell, Northwest Region |
| Rick Jordan, Eastern Region      | Pam Clover, Olympic Region     |
| Keith Daly, Southwest Region     | Mike Cox, North Central Region |
| Will Smith, South Central Region | John Ho, Local Programs        |

Effective January 1, 2018 the following tax and insurance rates are in effect.

- FICA – 7.65% on the first \$128,400 in wages for employers.
- 7.65% on the first \$128,400 in wages for employees.
  - SSI portion is 6.2% subject to the above wage limit for employers.
  - SSI portion is 6.2 % subject to the above wage limit for employees.
  - Medicare portion is 1.45% with no wage limit.
- FUTA – 0.60% (6.0% minus a maximum of 5.4%) on the first \$7000 in wages
- SUTA – 0.10% to 5.70% on the first \$47,300 in wages.
- SUTA (including Employment Administration Fund (EAF)) – 0.13% to 5.72% on the first \$47,300 in wages.

Please share this information with Construction Engineers/Construction Managers and others in your organization that may need it.

CC/dcg