



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

# PAYROLL BULLETIN

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To: All State Agencies, Boards and Commissions  
From: Steven L. Valasek, Assistant Comptroller - Operations  
Date: December 9, 2014  
Subject: Change in Maximum Social Security (OASDI) and Medicare (HI) Contributions for Calendar Year 2015  
Number: 7-14

The tax rate for Social Security will be 6.2% each for the employee and the employer. The maximum wages subject to Social Security will be at \$118,500.00.

The tax rate for Medicare will remain at 1.45% for the employer. The tax rate for Medicare for the employee will remain at 1.45% for the first \$200,000 in wages. The Medicare tax rate for the employee for wages exceeding \$200,000 will remain at 2.35%.

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If you have any questions regarding this bulletin, please contact our payroll office at (217) 782-4758.