



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# PAYROLL BULLETIN

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TO: All State Agencies, Boards and Commissions

FROM: Ellen Andres, Assistant Comptroller - Operations

DATE: December 16, 2021

SUBJECT: Change in Maximum Social Security (OASDI) and Medicare (HI) Withholding for Calendar Year 2022

NUMBER: 8-21

The tax rate for Social Security in 2022 will remain at 6.2% for the employee and the employer. The maximum wages subject to Social Security in 2022 will be \$147,000.

The tax rate for Medicare in 2022 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 and 2.35% for wages exceeding \$200,000.

If you have questions concerning this Payroll Bulletin, please contact Katie Guy at [katie.guy@illinoiscomptroller.gov](mailto:katie.guy@illinoiscomptroller.gov). Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) Bulletins on the IOC website.