



**Department of  
Education**

*Cathleen P. Black, Chancellor*

**Judith Hederman**  
Division of Financial Operations

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**PAYROLL ADMINISTRATION MEMORANDUM - NO.11, 2010-2011**

**DATE:** January 19, 2011

**TO:** Principals (Via Principal's Weekly)  
Cluster Representatives (Via Email)  
Payroll Secretaries (Via Email)

**FROM:** Judith Hederman

A handwritten signature in blue ink, appearing to read 'Judith Hederman', written over the printed name.

**SUBJECT: Calendar Year 2011 Social Security and Medicare Tax Rates**

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Please make the following payroll information available to all employees:

The 2011 Social Security (FICA) and Medicare taxable rates and wage bases are as follows:

	<u>Tax Rate</u>	<u>Taxable Wages (Maximum)</u>
Social security	4.2%	\$106,800.00
Medicare	1.45%	No Ceiling

The Social Security tax rate has been reduced from 6.2 % to 4.2 % so the maximum Social Security tax for 2011 is \$4,485.60. As there is no ceiling for the Medicare tax, all wages are subject to the 1.45% tax rate.

If you have any questions, please call the Payroll Administration at 718-935-2651.

JH/co

**C:** Veronica Conforme  
Michael Tragale  
Lawrence Becker  
Francine Perkins-Colón  
Joseph Blundo  
Laura Tamburo, UFT  
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