

EASTERN WASHINGTON UNIVERSITY
OFFICE OF CONTROLLER-PAYROLL
SCHEDULE OF EMPLOYEE BENEFITS & EMPLOYEE DEDUCTIONS
Updated for **January 2026** (Changes in Bold)

		Social Security & Medicare social security = Banner accts 65100 & 67100 Medicare = Banner accounts 65110 & 67110				Retirement accounts 65200 and 67200								Health, Life & Dental Ins. accounts 65400 & 67400	Medical Aid accounts 65300 & 67300	PFML Accounts 65940 & 67940	Unemployment Compensation accounts 65500 & 67500	Faculty LTD PD by EWU Accounts TIAA/DRS 65410	WA Cares Accounts XXXXX
		Social Security - FICA		Medicare		PERS 1	PERS 2	PERS 3	WSTRS 1	WSTRS 2	WSTRS 3	LEOFF 2	TIAA-CREF (Includes state HERP fee)	monthly premium	(Max 80 hrs) Rate times hrs worked	Rate times gross pay	Rate times gross pay	Rate times gross pay	Rate Times gross pay
Effective Date		Rate times gross pay	Max. Salary	Rate times gross pay	Max. Salary														
EMPLOYEE BENEFITS													3EW - .44 3HE - .28						
Jan	2024	0.06200	168,600	0.01450	0.00	0.09530	0.09530	0.09530	0.09700	0.09700	0.09700	0.08730	Rate ranges	1,145.00	0.4396	0.002115	0.00120	.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	under 35 = 5%	1,170.00	0.4396	0.002115	0.00120	.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	35-49 = 7.5%	1,170.00	0.4396	0.002115	0.00120	.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	50+ = 10%	1,170.00	0.4516	0.002620	0.00120	.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	" "	1,333.00	0.4516	0.002620	0.00120	.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	" "	1,333.00	0.4516	0.002620	0.00120	.0053/.0042	0.000000
Jan	2026	0.06200	184,500	0.01450	0.00	0.05580	0.05580	0.05580	0.07740	0.07740	0.07740	0.08730	" "	1,333.00	0.3286	0.003228	0.00120	.0053/.0042	0.000000
EMPLOYEE DEDUCTIONS																			
Jan	2024	0.06200	168,600	0.01450	0.00	0.06000	0.06360	varies	0.06000	0.08060	varies	0.08530	Rate ranges	varies	0.1526	0.005285	N/A	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	under 35 = 5%	varies	0.1526	0.005285	N/A	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	35-49 = 7.5%	varies	0.1526	0.005285	N/A	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	50+ = 10%	varies	0.1533	0.006580	N/A	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	" "	varies	0.1533	0.006580	N/A	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	" "	varies	0.1533	0.006580	N/A	0.000000	0.005800
Jan	2026	0.06200	184,500	0.01450	0.00	0.06000	0.05380	varies	0.06000	0.07540	varies	0.08530	" "	varies	0.1363	0.008072	N/A	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