This document has been archived.
The “Why and When” list at the AAPD Archive identifies why the document has been archived and where current guidance may be found. Internal users may also access the OAA Policy Division webpage to locate current policy and regulations.
As you know, we are required to pay the employer's share of FICA (social security) taxes under PSCs with U.S. citizens or U.S. resident aliens, pursuant to AIDAR Appendix D. In order for you to ensure that sufficient funds are available and budgeted for this purpose, here are the FICA and Medicare tax rates and bases for calendar year 1996.

FICA 6.2% of the first $62,700
Medicare 1.45% of the total wage