

Paychex 2026 Tax Bulletin Employee

2026 Federal Wage Base-Limits

The following are employee federal wage limits and tax rates.

Employee FICA Wage Base Limits	2026	2025
Social Security (OASDI) wage base	\$184,500.00	\$176,100.00
Medicare (HI) wage base	No Limit	No Limit
Social Security (OASDI) percentage	6.2%	6.2%
Medicare (HI) percentage <ul style="list-style-type: none">• earnings that are \$200,000.00 or less• earnings are more than \$200,000.00	1.45% 2.35%	1.45% 2.35%
Total Social Security and Medicare percentage <ul style="list-style-type: none">• earnings that are \$200,000.00 or less• earnings are more than \$200,000.00	7.65% 8.55%	7.65% 8.55%
Maximum Social Security (OASDI) withholding	\$11,439.00	\$10,918.20
Maximum Medicare (HI) withholding	No Limit	No Limit
Maximum Social Security and Medicare withholding	No Limit	No Limit

Form W-4

If you are claiming to be exempt from withholding, complete and provide a new Form W-4 to your employer by **February 17, 2026**.

If you would like to change your marital status or number of allowances for federal withholding, complete and provide a new Form W-4 to your employer. Also, remember to complete and provide the appropriate state form to your employer to change your state withholding.

Social Security Cards

Employers are permitted to ask for and copy employee Social Security cards to ensure that the correct number and name are used on Forms W-2.