

Most PSU employees are required to contribute a percentage of gross wages for FICA taxes (Social Security and Medicare). Social Security is the program that provides retirement income starting at 62. Medicare provides health care benefits for individuals starting at age 65.

The current contribution rate is 6.2% for Social Security (Oasdi) and 1.45% for Medicare. PSU also contributes the same amount for FICA taxes for each employee. In 2013, the maximum contribution for Social Security is \$7,049.40 (\$113,700.00 gross maximum). There is no maximum contribution for Medicare.

Certain employees may be exempt from FICA. Student employees and graduate assistants who meet specific enrollment criteria and certain non-resident aliens do not contribute to FICA.

For more information, visit the [Social Security](#) web site.

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**Pittsburg State University**