

	CERS Non-Hazardous		CERS Hazardous	
	5%	6%	8%	9%
<u>CURRENT CALCULATIONS</u>				
Bi-weekly Gross Pay or Base Earnings	\$1,859.70	\$1,859.70	\$1,859.70	\$1,859.70
Less: Retirement Contribution	92.98	111.58	148.78	167.37
Base Wages for FICA & Medicare taxes	1,766.72	1,748.12	1,710.92	1,692.33
FICA tax (6.2% of <i>base earnings</i>)	109.54	108.38	0.00*	0.00*
Medicare tax (1.45% of <i>base earnings</i>)	25.62	25.35	24.81	24.54
Total FICA & Medicare taxes paid	\$135.15	\$133.73	\$24.81	\$24.54
<u>NEW CALCULATIONS</u>				
Bi-weekly Gross Pay or Base Earnings (no deduction of retirement contribution)	\$1,859.70	\$1,859.70	\$1,859.70	\$1,859.70
FICA tax (6.2% of <i>base earnings</i>)	115.30	115.30	0.00*	0.00*
Medicare tax (1.45% of <i>base earnings</i>)	26.97	26.97	26.97	26.97
Total FICA & Medicare taxes paid	\$142.27	\$142.27	\$26.97	\$26.97
Increase in FICA & Medicare taxes	\$7.11	\$8.54	\$2.16	\$2.43