



**To: All Departmental Payroll Personnel**

**From: Yvette Scardera  
Payroll Manager**

**Re: 2011 Payroll Information**

**2011 will have twenty-six (26) pay periods and 260 working days upon which the bi-weekly gross pay for annual salaried employees will be calculated.**

**The 2011 F.I.C.A. tax rate has been reduced to 4.20% with an annual cap of \$106,800.**  
This reduced Social Security withholding will have no effect on the employee's future Social Security benefits.

**The Medicare F.I.C.A. tax rate is 1.45% on all taxable wages.**

**Federal withholding tax rates for REGULAR pay wages has changed slightly.**

**Supplemental tax rates are as follows for lump sum payments and wages other than regular pay:**

- The Federal flat tax rate is 25%.**
- The New York State flat tax rate is 9.77%.**
- The N.Y. City resident flat tax rate is 4.25%.**
- The Yonkers resident flat tax rate is .977%.**
- The Yonkers non-resident flat tax rate is .50%.**

**The C.S.E.A. Dues/Agency Shop deductions are as follows:  
This RATE TO SALARY comparison occurs once a year for pay period 1.**

**2011 CSEA AGENCY SHOP/DUES RATES**

<b>SALARY</b>	<b>BI-WEEKLY RATE</b>
<b>UNDER - \$ 5,000</b>	<b>\$ 6.00</b>
<b>\$ 5,000 - \$ 9,999</b>	<b>\$ 8.97</b>
<b>\$10,000 - \$12,999</b>	<b>\$12.30</b>
<b>\$13,000 - \$15,999</b>	<b>\$14.98</b>
<b>\$16,000 - \$21,999</b>	<b>\$16.78</b>
<b>\$22,000 - \$27,999</b>	<b>\$18.66</b>
<b>\$28,000 - \$29,999</b>	<b>\$19.00</b>
<b>\$30,000 - \$31,999</b>	<b>\$20.17</b>
<b>\$32,000 - \$33,999</b>	<b>\$21.19</b>
<b>\$34,000 - \$35,999</b>	<b>\$21.57</b>
<b>\$36,000 - \$37,999</b>	<b>\$22.66</b>
<b>\$38,000 - \$39,999</b>	<b>\$23.77</b>
<b>\$40,000 - \$44,999</b>	<b>\$24.56</b>
<b>\$45,000 - \$49,999</b>	<b>\$25.19</b>
<b>\$50,000 - \$54,999</b>	<b>\$25.82</b>
<b>\$55,000 - \$59,999</b>	<b>\$26.46</b>
<b>\$60,000 &amp; HIGHER</b>	<b>\$27.09</b>

**The New York State Nurses Association (NYSNA) has changed the dues rates effective the first pay period in January 2011**

<b>Full Time Bi-weekly Rate</b>	<b>\$38.92</b>	
<b>Part Time/Per Diem Rate</b>		<b>\$29.35</b>

**Contribution limits for deferred compensation remain the same \$16,500 for the regular plan, \$22,000 for employees age 50 & older, and \$33000 for pre-retirement catch up.**

**Please notify me by email (yps3) if an employee is activated for military service and when to start and stop their military carve out deduction.**

**The W-2 tax forms will be mailed the last week in January. Employees should be aware that address changes should be in by January 20<sup>th</sup> to be certain that they will be included on the W-2 form.**