To: All Faculty and Staff

From: UGA Payroll Department

Subject: Change in Social Security Tax Withholding Effective January 1, 2013

As of January 1, 2013, the Social Security tax withholding from University paychecks is 6.2%, increased from the 4.2% withholding that has been in place for the past two years. For example, an employee with a gross pay of $1,000 would have had Social Security withholding of $42.00 (4.2% times $1,000) in December of 2012 but now will have Social Security withholding of $62.00 (6.2% times $1,000) for payroll payments in 2013. Please be aware that numerous factors may impact an employee's payroll check and the change in Social Security withholding is just one of those factors.

This withholding applies to all faculty and staff and is identified on employee paycheck stubs as "FICA-OASDI". The increase is due to taxpayer relief legislation that was allowed to expire at the end of 2012.

Please contact the Payroll Department at 542-3431 or payroll@uga.edu for more information.