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Auditor of State

TO: UAN CLIENTS
FROM: UAN STAFF
DATE: NOVEMBER 15, 2010
SUBJECT: 2011 OP&FPF, ODJFS, MEDICARE AND SOCIAL SECURITY RATES

OP&FPF

The Ohio Police and Fire Pension Fund (OP&FPF) rates have not changed for 2010. Below are the steps to verify the OP&FPF rates in the Entity File:

OP&FPF (Note: Fire) employee share	10.00%
OP&FPF (Note: Fire) employer share	24.00%
OP&FPF (Note: Police) employee share	10.00%
OP&FPF (Note: Police) employer share	19.50%

To verify the OP&FPF rates in the Entity File select the following:

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Withholding**
- Select **Edit**

ODJFS

The Ohio Department of Job and Family Services (ODJFS) wage limit for 2011 will remain at \$9,000.00. To verify the Wage Limit in the Entity File select the following:

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Payee**
- Select **Edit**

Reminder: The 9,000 wage limit is cumulative through the 2011 fiscal year. For example, if \$5,000 in Total Gross Wages were paid in the first quarter, and \$5,000 in Total Gross Wages were paid in the second quarter, then \$5,000 in Total Taxable Wages would be reported as paid in the

first quarter, \$4,000 in Total Taxable Wages paid in the second quarter, and \$0.00 in Total Taxable Wages for the third and fourth quarter.

Medicare

The Medicare tax rate for 2011 will remain at 1.45 % for the employee share and 1.45% for the employer share (combined Medicare tax rate of 2.9%). To verify the Medicare tax rate in the Entity File select the following:

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Withholding**
- Select **Edit**

Social Security

The Social Security wage base limitation will remain at \$106,800.00 for 2011. The Social Security tax rate for 2011 will remain at 6.2%. To verify the Social Security tax rate in the Entity File select the following:

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Withholding**
- Select **Edit**