

SSI CAFETERIA PLAN WORKSHEET

ELIGIBLE INDIVIDUAL

Eligible Individual _____ SSN _____

Employee Name (if different) _____ Employer Name _____

Pay Period Ending Date _____

Date Wages Paid _____

1. \$ _____ x _____ .0765 _____ = \$ _____
 Gross Wages (from pay slip) x Social Security/Medicare Tax Rate = Expected Tax

IMPORTANT: For calendar years 2011 and 2012 only, use .0565 as the Social Security/Medicare Tax Rate.

2. \$ _____
 Actual Social Security/Medicare Tax
 (from pay slip)

Is the Actual Tax amount in line 2 the same* as the Expected Tax amount in line 1?

- If yes, and no other indications of a Cafeteria Plan exist (SI 00820.102B.5.), post gross wages as indicated on pay slip.
- If no, and the Social Security/Medicare tax is less than 7.65% or 5.65% in calendar years 2011 and 2012 of gross wages, compute countable wages as follows:

_____ x $\frac{13.071}{\text{Multiplier}}$ = \$ _____
 Social Security/Medicare Tax Countable Wages**
 (from pay slip)

IMPORTANT: For calendar years 2011 and 2012 only, use 17.699 as the multiplier.

*If the Actual Tax and Expected Tax are different by no more than a few pennies, consider them the same.

**If pay stub shows "FICA wages" or the equivalent, use the FICA wages.

NOTE: If you are aware of any reason other than a cafeteria plan that may cause Social Security/Medicare Tax wages to differ from the gross wages on the pay slip, or that may cause the Social Security/Medicare Tax to differ from 7.65% or 5.65% in calendar years 2011 and 2012 of gross wages, develop and document the reason and determine countable wages accordingly.

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