



SNU Policy: Social Security and Medicare/Federal Insurance Contributions Act (FICA)

Policy Reviewed by: Director of Human Resources

Approval Authority: Vice President for Business and Finance

Approval Date: May 1, 2025

Next Review Date: May 1, 2030

POLICY:

All non-student employees participate in the Social Security program as a condition of employment. The tax rates set by federal law are 6.2% for Social Security and 1.45% for Medicare for the employer and 6.2% for Social Security and 1.45% for Medicare for the employee.