



STATE OF ARKANSAS
**Department of Finance
and Administration**

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MEMORANDUM

TO: All State Agency Directors, Human Resource Managers, and Payroll Contacts

FROM: *KBT*
Kay Barnhill Terry
State Personnel Administrator

DATE: January 3, 2013

SUBJECT: Social Security Employee Tax Rate

Effective, January 1, 2013, the payroll tax cut expired and the Social Security employee tax rate rose from 4.2% to 6.2%. This means that an additional \$2.00 will be withheld from employees' paychecks for every \$100.00 earned.

The following link should provide any additional information you may need:

<http://www.socialsecurity.gov/pressoffice/factsheets/colafacts2013.htm/colafacts2013.pdf>

If you have any additional questions, please contact your payroll representative.