

**MIDDLESEX COMMUNITY COLLEGE
HUMAN RESOURCES
MEMORANDUM**

MEMO TO: New Employees

FROM: Lauren Hutchinson

SUBJECT: **MEDICARE TAX**

DATE: January, 2023

Chapter 169 of the Acts of the General Court of the Commonwealth of Massachusetts requires that you be notified of payroll deduction for Social Security.

Federal legislation passed in 1986 required employees hired at the College after April 1, 1986 to pay the Medicare portion of the Social Security Tax. This is a contribution of 1.45% of gross earnings under \$125,000.00 each calendar year.

Please contact my office at X3546 if you have any questions on this information.

LBH/

Cc: File