

2026 Payroll Information - Quick Reference

SOCIAL SECURITY WAGE LIMIT:

2026:	184,500
2025:	176,100

STANDARD MILEAGE ALLOWANCE:

01/01/26:	0.725
01/01/25:	0.70
01/01/24:	0.67

LIFE INSURANCE SUBJECT TO ALL TAXES:

Premiums over \$50,000 of coverage

Exception:

S-Corp Shareholders (2% or greater) - ALL PREMIUMS

CAFETERIA PLANS:

Medical Reimbursement/Medical Premiums

Not subject to:

FEDERAL
STATE
STT
FICA
FUTA
SUTA
LTD & TRI-MET & PAID LEAVE

NON-CAFETERIA PLANS:

Medical premiums are deducted
from net pay - No tax benefit

S-CORP SHAREHOLDER HEALTH INSURANCE:

<u>Subject to:</u>	<u>Not subject to:</u>
FEDERAL	FICA
STATE	FUTA
STT	SUTA
LTD & TRI-MET	
PAID LEAVE	
EUGENE	

SUTA (State Unemployment) WAGE LIMITS:

2026:	56,700
2025:	54,300

401(k) LIMITS:

Regular	<u>2026:</u>	<u>24,500</u>	<u>(under 50)</u>
			(50-59 or 65 and older)
Catch-up	<u>2026:</u>	<u>8,000</u>	<u>(60-63)</u>
	<u>2026:</u>	<u>11,250</u>	
Regular	<u>2025:</u>	<u>23,500</u>	<u>(under 50)</u>
			(50-59 or 65 and older)
Catch-up	<u>2025:</u>	<u>7,500</u>	<u>(60-63)</u>
	<u>2025:</u>	<u>11,250</u>	

OREGON WBF Assessment:

Max employee contribution:

	0.9 cents/hour (1.8 cents/hour total EE+ER)
2026:	1.0 cents/hour (2.0 cents/hour total EE+ER)
2025:	

P/R GROSS UP FACTORS*:

SS, Medicare, STT & PFML:	1.091100
Medicare, STT & PFML:	1.022000
SS, Medicare & STT:	1.084011
SS & Medicare only:	1.082837
Medicare Only	1.014713
MC & STT Only	1.015744

SARSEP & 401(k) DEDUCTIONS:

<u>Subject to:</u>	<u>Not subject to:</u>
FICA	FEDERAL
FUTA	STATE
LTD & TRI-MET	STT
SUTA & PAID LEAVE	

*Gross Up Factors DO NOT include the new Eugene Community Safety Payroll Tax. Call us for details.

PERSONAL AUTO USE (Car Allowance):

Subject to:

FEDERAL

STATE

STT

FICA

FUTA

SUTA

LTD & TRI-MET

PAID LEAVE

EUGENE

The Right People Beside You.

> jr CPA.com

BEND 300 SW Columbia Street
Suite 201
Bend, OR 97702
phone (541) 382-3590
fax (541) 382-3587

EUGENE 260 Country Club Road
Suite 100
Eugene, OR 97401
phone (541) 687-2320
fax (541) 485-0960

HILLSBORO 6723 NE Bennett St.
Suite 220
Hillsboro, OR 97124
phone (503) 648-0521
fax (503) 648-2692