



INFORMATION ANNOUNCEMENT

Andrew M. Cuomo
Governor

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Commissioner

2013 Payroll Updates

Please find below information regarding payroll and benefits-related changes for 2013:

W-2s for 2012

The Office of the State Comptroller will mail W-2s for 2012 to the address on employee's paychecks. Please verify that the address on your check/advice statement is accurate. If you need to change or update this information, please contact the BSC Payroll Unit at (518) 457-4272.

2013 State Employees Federated Appeal (SEFA) Campaign

For employees who donated to the 2013 SEFA Campaign using the payroll deduction method, deductions will be reflected in paychecks dated January 2, 2013 and or January 16, 2013. Employees should verify the deduction amount and report any discrepancies to the BSC Payroll Unit.

Social Security Tax

Social Security deductions for those employees who reached the maximum deduction in 2012 will resume in the paycheck dated January 2, 2013.

The chart below reflects the changes effective January 1, 2013 to the Social Security wage base limit and the tax rate for employees:

Deduction	Wages Subject to Deduction	Tax Rate
Social Security	\$113,700	6.2%

The maximum social security tax employees and employers will each pay in 2013 is \$7,049.40.

Medicare Tax & New Additional Medicare Tax

The Medicare Tax rate for employees and employers is 1.45%. There is no wage base limit for this tax. Beginning January 2013, employees receiving income in excess of \$200,000 will be subject to an additional Medicare Tax rate of 0.9%.

Federal Income Tax Withholding Rates

The IRS has **not** published the new Federal income tax withholdings rates for 2013. Employers have been instructed to continue to withhold Federal income tax using the 2012 withholding rates until further notice, per the Office of the State Comptroller (OSC) [Payroll Bulletin No. 1223](#).

New York State and City of Yonkers Withholding Rates

The New York State and Yonkers withholding tax tables have been revised for 2013. Publication NYS-50-T, *New York State, New York City, and Yonkers Withholding Tables and Methods* – has been replaced by three publications. These publications can be accessed via the NYS Department of Taxation website at http://www.tax.ny.gov/forms/withholding_cur_forms.htm.

Deferred Compensation Plan

For employees enrolled in the New York State Deferred Compensation Plan who contributed the maximum amount of \$17,000 in 2012, the bi-weekly payroll deduction will resume in the paycheck dated January 2, 2013. The regular contribution limit has been increased to \$17,500 for 2013.

Additional information on the State's Deferred Compensation Plan can be found at www.nysdcp.com.

2013 Health Insurance Premiums

The new health insurance premium deductions will be reflected in the January 2, 2013 paycheck. In addition, if an employee changed health insurance plans during the annual Option Transfer Period, they may see deduction adjustments in their January checks.

Flex Spending Account Program

Employees enrolled in the State's Dependent Care Advantage Account and/or Health Care Spending Account, will have the first bi-weekly deduction for the 2013 "plan year" reflected in their January 16, 2013 paycheck.

If you have any questions about any of these changes, please contact the BSC Payroll Unit at (518) 457-4272.

For more information visit the BSC website or contact the BSC today!

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