

PAYROLL NOTICE

"PLEASE POST"

Issued 12/01/25

1. 2026 Employment Tax Rates – Employee (EE) Portion

2026 TAX	RATE	MAXIMUM EARNINGS BASE	MAXIMUM TAX
<u>Bus and Headquarter Payrolls</u>			
FICA - EE (OASDI)	6.20 %	\$184,500	\$11,439.00
FICA – EE Med (HI/Medicare)	1.45 %	No Limit	No Limit
FICA - EE Add Med (HI/Medicare)	.9 %	Over \$200,000	No Limit
NJ State Unemployment Ins (SUI)	.425%	\$44,800	\$190.40
NJ Family Leave Insurance (FLI)	.23 %	\$171,100	\$393.53
NJ State Disability Insurance (SDI)	.19 %	\$171,100	\$325.09
<u>Rail Payroll</u>			
Tier I - EE (OASDI)	6.20 %	\$184,500	\$11,439.00
Tier I - EE Med (HI/Medicare)	1.45 %	No Limit	No Limit
Tier I - EE Add Med (HI/Medicare)	2.35 %	Over \$200,000	No Limit
Tier II - EE (Tier 2E)	4.9 %	\$137,100	\$6,717.90

**The above tax rates are subject to change per future IRS/State tax releases and guidelines.*

2. Supplemental Federal Income Tax Rate:

The tax rate for Federal Income Tax Withholding on supplemental wage payments is 22%. Supplemental wage payments include retroactive wages, lump sum payments, cash-in for leave balances, and other similar payments.

3. 2025 W-2 Forms:

Wage and Tax Statements for 2025 will be mailed to the address on your paycheck on or before January 31, 2026. Please verify the name and address currently printed on your paycheck. If a correction is needed, please submit a Personal Information Change Form to the HRIS Department, GOB Maplewood, Room 208, or email at HRISStaff@NJTransit.com, immediately. (Forms available on the @Transit website).

The Payroll Department will make every effort to distribute the W-2 Forms as soon as possible. Please do not contact Payroll to request duplicate W-2 Forms prior to February 15, 2026. All Active employees can log into Self-Service to print copies of W2 <https://selfservice.njtransit.com>.