

Transportation Communications Union/IAM

International Association of Machinists and Aerospace Workers



Gregory Kocialski
National Secretary-Treasurer

January 2026

TCU/IAM Financial Secretary-Treasurers
NLRA Lodges Subject to Social Security Tax

Dear Brothers and Sisters:

Social Security tax rates for 2026 remain the same as in 2025. The employer and employee rate remains at 7.65% (Social Security is 6.2%, Medicare is 1.45%). The annual maximum compensation subject to Social Security Tax increased to \$184,500. These rates will remain in effect throughout the year unless we notify you of a change.

SOCIAL SECURITY EARNINGS/TAX RATES FOR THE YEAR 2026

<u>Tax & Wage Maximums</u>	<u>Employer Tax Rate</u>	<u>Employee Tax Rate</u>
Social Security (0 to \$184,500)	6.2%	6.2%
Medicare (all earnings)	1.45%	1.45%

Please insert this revised notice in Section 7 of your FST's Handbook after the Tax Worksheet and discard the outdated notice. Do not use the line-by-line payroll form instructions in Section 7, which do not apply to Lodges subject to Social Security taxes. **Please contact your International Auditor if you have any questions or need assistance.**

Yours truly,

A handwritten signature in black ink, appearing to read 'Gregory Kocialski'.

Gregory Kocialski
National Secretary-Treasurer

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