

## What are “involuntary” deductions on my paycheck?

Waco ISD does not pay into Social Security. Instead, a deduction is made to Teacher Retirement System (TRS) or FICA Alternative (Premier Plan). TRS member eligibility applies to any employee working more than half-time (50 %). For employees working less than 50 %, you would contribute into the FICA Alternative plan.

Federal Income Tax Withheld - is calculated based on your W-4 Form information. Please refer to how your W-4 Form is setup in the ESC. If you feel this needs to be changed, you may make the change via the ESC or by completing and returning a new W-4 Form to the Payroll Department.

Medicare Tax Withheld - is 1.45 % of your taxable wages. Keep in mind, this is not gross wages, taxable wages do not include wages that were pre-tax (such as health, dental, vision, etc.)

TRS Member Contribution - is 7.7 % of your gross wages. This amount is sent into TRS on your behalf for retirement purposes.

TRS Care Member Contribution - is 0.65 % of your gross wages. This amount is sent into TRS on your behalf for retirement purposes.

FICA Alternative (Premier Plan) - is 7.5 % of your gross wages. This applies to employees working in a temporary or part-time position, in which does not meet the TRS Member eligibility guidelines.

### Note:

If you are a TRS Retiree, you are exempt from TRS Member Contribution, TRS Care Member Contribution and FICA Alternative.