

Employees who are covered by the Federal Employees Retirement System (FERS) and the Civil Service Retirement System (CSRS) Offset Program, pay Social Security taxes each year up to a maximum amount that is set by law. For 2011 and 2012, the Social Security tax rate was temporarily reduced from 6.2% to 4.2% resulting in a reduction of the employee-portion of the Social Security tax. However, the Social Security tax rate for 2013 **reverted back to its normal rate of 6.2%**, effective January 1, 2013, affecting employee pay period 26, 2012 salary payments.

For additional information or questions, please contact the Office of Compensation and Benefits at (202) 482-3827