

Calculating Annual Membership Dues

Membership dues for employers who pay FICA on behalf of employees are based on the organization's share of FICA taxes for the previous 12 months. Calculating your company's membership dues is an easy two-step process:

Step 1: Add the Taxable Social Security Wages from your four most recent quarterly Form 941 tax returns (line 5a, Column 1) together, and multiply the employer portion by **6.2%** to get the **employer portion of FICA**.

941 for 2016: Employer's QUARTERLY Federal Tax Return
Form (Rev. January 2016) Department of the Treasury — Internal Revenue Service

950114
OMB No. 1545-0029

Employer identification number (EIN)	1	2	-	3	4	5	6	7	8	9
Name (not your trade name)	ACME Inc.									
Trade name (if any)										
Address	1234 Anyplace Drive									
	Number Street					Suite or room number				
	Anytown					UT		84000		
	City					State		ZIP code		
	Foreign country name			Foreign province/country			Foreign postal code			

Report for this Quarter of 2016 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)	1	185
2 Wages, tips, and other compensation	2	2,259,544 . 51
3 Federal income tax withheld from wages, tips, and other compensation	3	284,289 . 52
4 If no wages, tips, and other compensation are subject to social security or Medicare tax		<input type="checkbox"/> Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages	2,404,823 . 39	× .124 =	298,198 . 10
5b Taxable social security tips	. 00	× .124 =	. 00
5c Taxable Medicare wages & tips	2,462,230 . 59	× .029 =	71,404 . 68
5d Taxable wages & tips subject to Additional Medicare Tax withholding	. 00	× .009 =	. 00

Step 2: Multiply this **employer portion of FICA** by **4%** to get your membership dues. The minimum annual dues for 2018 are \$1,400 and the maximum are \$5,600.

If you have 10 or fewer employees, please ask us about our special Small Business membership option. We also have an option for employers with multiple locations. You can call 800.884.1328 for assistance.

Sample Calculation:

Q3 2015 SS Wages	2,642,931.79
Q4 2015 SS Wages	2,534,749.07
Q1 2016 SS Wages	3,208,391.79
Q2 2016 SS Wages (picture above)	2,404,823.39
Total SS Wages	10,790,896.04
Step 1: Multiply times 6.2% = Employer FICA	669,035.55
Step 2: Employer FICA times 4%	26,761.42
	Maximum annual dues: \$5,600
Annual Membership Dues Amount	\$5,600