

FMS	FMS Model	Social Security (FICA)	Medicare (FICA)	FUTA (Federal Unemployment)	SUTA (State Unemployment)	ETT (Employment Training tax)	Workers' Comp	Worker's Benefits (Paid Sick Leave)	Total	Last Updated Date
AAA	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	5.70%	3.33%	21.38%	1/28/2025
AAA	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	3.33%	15.68%	1/28/2025
Accura	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	6.40%	3.75%	22.50%	12/8/2025
Accura	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	3.75%	16.10%	12/8/2025
Ace FMS	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	9.18%	3.33%	24.86%	8/1/2024
Ace FMS	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	3.33%	15.68%	8/1/2024
Acumen	Sole Employer	6.20%	1.45%	2.10%	3.70%	0.10%	4.99%	3.94%	22.48%	1/21/2026
AID FMS LLC	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	6.38%	3.33%	22.06%	9/2/2025
AID FMS LLC	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	3.33%	15.68%	9/2/2025
Arch FMS, Inc.	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	5.59%	1.92%	19.86%	8/1/2024
Arch FMS, Inc.	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	1.92%	14.27%	8/1/2024
Aveanna Healthcare Services	Co-Employer	6.20%	1.45%	0.60%	3.10%	0.10%	2.48%	3.30%	17.23%	3/19/2026
Balance	Co-Employer	6.20%	1.45%	0.60%	3.40%	0.10%	5.90%	3.00%	20.65%	3/26/2025
Balance	Sole Employer	6.20%	1.45%	0.60%	3.40%	0.10%	TBD	3.00%	14.75%	3/26/2025
Cambrian	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	8.50%	3.30%	24.15%	11/25/2025
Cambrian	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	8.50%	3.30%	24.15%	11/25/2025
Dromen, Inc	Co-Employer	6.20%	1.45%	1.50%	3.40%	0.10%	4.32%	3.33%	20.30%	3/1/2025
Dromen, Inc	Sole Employer	6.20%	1.45%	1.50%	3.40%	0.10%	TBD	3.33%	15.98%	3/1/2025
Essential Pay	Co-Employer	6.20%	1.45%	1.20%	2.30%	0.00%	3.00%	5.00%	19.15%	8/1/2024
Fact Family	Co-Employer	6.20%	1.45%	0.60%	4.40%	0.00%	4.15%	3.20%	20.00%	8/1/2024
Fact Family	Sole Employer	6.20%	1.45%	0.60%	4.40%	0.00%	4.15%	3.20%	20.00%	8/1/2024
GT Independence	Co-Employer	6.20%	1.45%	1.80%	3.40%	0.10%	2.74%	3.76%	19.45%	10/24/2025
GT Independence	Sole Employer	6.20%	1.45%	1.80%	3.40%	0.10%	TBD	3.76%	16.71%	10/24/2025
HR Alliance	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	6.47%	3.95%	22.77%	2/13/2025
HR Alliance	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	6.47%	3.95%	22.77%	2/13/2025
Mains'I	Co-Employer	6.20%	1.45%	1.50%	3.30%	0.10%	2.69%	1.89%	17.13%	8/1/2024
Mains'I	Sole Employer	6.20%	1.45%	1.50%	3.40%	0.10%	2.69%	1.89%	17.23%	8/1/2024
Public Partnerships LLC (PPL)	Sole Employer	6.20%	1.45%	1.50%	3.40%	0.10%	1.56%	3.33%	17.54%	2/19/2025
Ridgeline	Co-Employer	6.20%	1.45%	0.60%	3.40%	0.10%	3.00%	3.25%	18.00%	2/19/2025
Ridgeline	Sole Employer	6.20%	1.45%	0.60%	3.40%	0.10%	TBD	3.25%	15.00%	2/19/2025
Ritz FMS	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	3.77%	3.33%	19.45%	10/24/2025
Ritz FMS	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	3.33%	15.68%	4/2/2025
Sentinel Four	Co-Employer	6.20%	1.45%	1.80%	3.40%	0.10%	6.05%	1.92%	20.92%	2/28/2025
Sentinel Four	Sole Employer	6.20%	1.45%	1.80%	3.40%	0.10%	TBD	1.92%	14.87%	2/28/2025
SequoiaSD FMS	Sole Employer	6.20%	1.45%	0.60%	3.40%	0.10%	6.39%	2.50%	20.64%	8/1/2024

Last Updated March 19, 2026