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
Able Root Inc	Co-Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	1.92%	14.27%	10/27/2026
Able Root Inc	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	7.00%	1.92%	21.27%	10/27/2026
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
Action FMS	Co-Employer	6.20%	1.45%	2.10%	3.40%	0.10%	6.30%	3.33%	22.88%	8/24/2026
Action FMS	Sole Employer	6.20%	1.45%	2.10%	3.40%	0.10%	TBD	3.33%	16.58%	8/24/2026
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
Alleluia FMS LLC	Co-Employer	6.20%	1.45%	2.10%	3.40%	0.10%	7.48%	3.33%	24.06%	11/4/2026
Alleluia FMS LLC	Sole Employer	6.20%	1.45%	2.10%	3.40%	0.10%	TBD	3.33%	16.58%	11/4/2026
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
Blessed FMS, Inc.	Sole Employer	6.20%	1.45%	1.20%	3.40%	0.10%	TBD	3.33%	15.68%	4/1/2026
C&T Home Care LLC	Co-Employer	6.20%	1.45%	0.60%	3.40%	0.10%	4.56%	3.33%	19.64%	3/27/2026
C&T Home Care LLC	Sole Employer	6.20%	1.45%	0.60%	3.40%	0.10%	4.56%	3.33%	19.64%	3/27/2026
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'l	Sole Employer	6.20%	1.45%	2.10%	3.60%	0.10%	2.64%	1.94%	18.03%	3/27/2026
Public Partnerships LLC (PPL)	Sole Employer	6.20%	1.45%	1.80%	3.40%	0.10%	1.59%	3.33%	17.87%	3/27/2026
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 November 4, 2026