

## 2012 Fast Wage / Tax Facts

This PDF file contains the current wage/tax information for all 50 states (and the District of Columbia, Puerto Rico, and the US Virgin Islands). Click on any name below and see the PDF for that state. Please check the website (<http://www.adp.com/tools-and-resources/compliance-connection/state-taxes/2012-fast-wage-and-tax-facts.aspx>) for recent updates.

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Alabama	Indiana	Nevada	South Dakota
Alaska	Iowa	New Hampshire	Tennessee
Arizona	Kansas	New Jersey	Texas
Arkansas	Kentucky	New Mexico	Utah
California	Louisiana	New York	Vermont
Colorado	Maine	North Carolina	Virginia
Connecticut	Maryland	North Dakota	Virgin Islands
Delaware	Massachusetts	Ohio	Washington
District of Columbia	Michigan	Oklahoma	West Virginia
Florida	Minnesota	Oregon	Wisconsin
Georgia	Mississippi	Pennsylvania	Wyoming
Hawaii	Missouri	Puerto Rico	
Idaho	Montana	Rhode Island	
Illinois	Nebraska	South Carolina	



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[www.adp.com/tools-and-resources/compliance-connection/state-taxes/2012-fast-wage-and-tax-facts.aspx](http://www.adp.com/tools-and-resources/compliance-connection/state-taxes/2012-fast-wage-and-tax-facts.aspx)

## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12	4.2%
Eff. 03/01/12	6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12	10.4%
Eff. 03/01/12	12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## ALABAMA

Agency websites:

- Dept. of Revenue: [www.ador.state.al.us](http://www.ador.state.al.us)
- Dept. of Industrial Relations: <http://dir.alabama.gov/>

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55*	\$7.25*
<b>Min. Cash Wage (Tipped Employee)</b>	\$2.13*	\$2.13*
<b>Max. Tip Credit</b>	\$4.42*	\$5.12*
<b>Youth Sub-Minimum Wage</b>	\$4.25*	\$4.25*

\*Alabama has no state-mandated Minimum Wage. For employment covered under FLSA. Non-FLSA employers are not subject to required minimum wage.

## State Income Tax

Wage Withholding: Table  
Supplemental Wage/Bonus Rate: 5%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,000  
(Unchanged from \$8,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.25 - 7.40%  
(Includes 0.06% special assessment and .60% shared cost assessment)

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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<b>Minimum Wage</b>	\$6.55	\$7.25
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<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

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EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## ALASKA

Agency internet websites:

- Dept. of Revenue: [www.revenue.state.ak.us](http://www.revenue.state.ak.us)
- Dept. of Labor: [www.labor.state.ak.us/laborr/home.htm](http://www.labor.state.ak.us/laborr/home.htm)

**Minimum Wage** (Eff 1/1/10) \$7.75

**Minimum Cash Wage** (Eff 7/24/09) \$7.75  
**(Tipped Employee)**

**Maximum Tip Credit** Not Allowed

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$35,800  
(Increased from \$34,600 in 2011)

Employee 2012 Deduction: 0.66%  
(Increased from .58% in 2011)

Employer 2012 Tax Rates: 2.74 – 3.45%  
(Includes a 0.6% Employer Solvency Tax)

Standard 2012 New Employer Rate: **IND AVG**

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective <u>7/24/08</u>	Effective <u>7/24/09</u>
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

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(Increased from \$106,800 in 2011)

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(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## ARIZONA

Agency websites:

- Dept. of Revenue: [www.revenue.state.az.us/](http://www.revenue.state.az.us/)
- Dept. of Economic Security: [www.azdes.gov/ASPNew/default.asp](http://www.azdes.gov/ASPNew/default.asp)

	Effective <u>1/1/09</u>	Effective <u>1/1/11</u>	Effective <u>1/1/12</u>
<b>Minimum Wage</b>	\$7.25	\$7.35	\$7.65
<b>Minimum Cash Wage</b> (Tipped Employee)	\$4.25	\$4.35	\$4.65
<b>Maximum Tip Credit</b>	\$3.00	\$3.00	\$3.00

## State Income Tax

Wage Withholding: % of Federal Gross Taxable Wages (W-2 Box 1)

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$7,000  
(Unchanged from \$7,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.02 – 6.38%  
(Plus .5% special assessment and .1% job training tax)

Standard 2012 New Employer Rate: 2.0%  
(Plus .5% special assessment and .1% job training tax)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## ARKANSAS

Agency websites:

- Dept. of Finance and Administration: [www.ark.org/dfa](http://www.ark.org/dfa)
- Dept of Workforce Development: [www.accessarkansas.org/esd](http://www.accessarkansas.org/esd)

	Effective 10/01/06
<b>Minimum Wage</b>	\$6.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.63
<b>Maximum Tip Credit</b>	\$3.62

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 7%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$12,000  
(Unchanged from 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.0 – 10.9%

(Includes 0.8% stabilization tax and .1% extended benefits tax; does not include .2% advance interest tax)

Standard 2012 New Employer Rate: 3.8%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-</b>	\$4.25	\$4.25
<b>Minimum Wage</b>		

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## CALIFORNIA

Agency websites:

- Franchise Tax Board: [www.ftb.ca.gov](http://www.ftb.ca.gov)
- Employment Development Dept.: <http://www.edd.ca.gov/>
- Dept. of Industrial Relations: [www.dir.ca.gov](http://www.dir.ca.gov)

	Effective 1/1/07	Effective 1/1/08
<b>Minimum Wage</b>	\$7.50	\$8.00
<b>Minimum Cash Wage</b>	\$7.50	\$8.00
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	Not Allowed	

## State Income Tax

Wage Withholding: Table

Supplemental Wage Rate: 6.6%, except 10.23% for BONUSES and earnings from STOCK OPTIONS

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$7,000  
(Unchanged from \$7,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.5- 6.2%  
(Includes 15% emergency surcharge)

Standard 2012 New Employer Rate: 3.4%  
(Plus 0.1% training fund contribution)

Voluntary Contribution Permitted: No

## Disability Insurance

Maximum 2012 Taxable Earnings: \$95,585  
(Increased from \$93,316 in 2011)

Employee 2012 Deduction (yr. 2011=1.2%) 1.0%

Employee 2012 Max. W/H: \$955.85

Employer Contribution: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Min. Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Max. Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-</b>	\$4.25	\$4.25
<b>Minimum Wage</b>		

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Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

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(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## COLORADO

Agency websites:

- Dept. of Revenue: [www.revenue.state.co.us/main/home.asp](http://www.revenue.state.co.us/main/home.asp)
- Dept. of Labor: <http://www.colorado.gov/cs/Satellite/CDLE-LaborLaws/CDLE/1240336908932>

	Effective 1/1/10	Effective 1/1/11	Effective 1/1/12
<b>Minimum Wage</b>	\$7.24	\$7.36	\$7.64
<b>Minimum Cash Wage</b>	\$4.22	\$4.34	\$4.62
<b>(Tipped Employee)</b>			
<b>Maximum Tip Credit</b>	\$3.02	\$3.02	\$3.02

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 4.63%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$11,000  
(Increased from \$10,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.0 – 11.02%  
(Includes a 0.22% surcharge, except for zero balance employers; plus a variable solvency tax surcharge)

Standard 2012 New Employer Rate: 2.52%  
(Includes a 0.22% surcharge and solvency tax surcharge of 0.6%)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
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Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

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(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## CONNECTICUT

Agency websites:

- Dept. of Revenue Services: [www.ct.gov/drs/site/default.asp](http://www.ct.gov/drs/site/default.asp)
- Dept. of Labor: [www.ctdol.state.ct.us](http://www.ctdol.state.ct.us)

	Effective 1/1/09	Effective 1/1/10
Minimum Wage	\$8.00	\$8.25

## Minimum Cash Wage

- Tipped hotel or restaurant Employees only \$5.52 \$5.69
- Tipped bartenders only \$7.12 \$7.34
- All other tipped Employees \$7.65 \$7.90

## Maximum Tip Credit

- Tipped hotel or restaurant Employees only \$2.48 \$2.56
- Tipped bartenders only \$0.88 \$0.91
- All other tipped Employees \$0.35 \$0.35

## State Income Tax

Wage Withholding: Wage %  
(Net of exemption and credit table)

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$15,000  
(Unchanged from \$15,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.9 - 6.8%  
(Includes 1.4% fund solvency tax)

Standard 2012 New Employer Rate: 4.2%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## DELAWARE

Agency websites:

- Division of Revenue: <http://revenue.delaware.gov>
- Dept. of Labor: [www.delawareworks.com](http://www.delawareworks.com)

	Effective 1/1/08	Effective 7/24/09
Minimum Wage	\$7.15	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.23	\$2.23
Maximum Tip Credit	\$4.92	\$5.02

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$10,500  
(Unchanged from \$10,500 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.3 - 8.2%  
(Includes a 0.2% supplemental assessment)

Standard 2012 New Employer Rate: 3.1%  
(Includes a 0.2% supplemental assessment)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## DISTRICT OF COLUMBIA

Agency websites:

- Office of the Chief Financial Officer:  
<http://cfo.dc.gov/cfo/site/default.asp>
- Dept. of Employment Services:  
[www.does.dc.gov/does/site/default.asp](http://www.does.dc.gov/does/site/default.asp)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$7.55	\$8.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.77	\$2.77
<b>Maximum Tip Credit</b>	\$4.78	\$5.48

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,000  
(Unchanged from \$9,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.6 – 7.0%  
(Plus 0.2% administrative funding assessment tax)

Standard 2012 New Employer Rate: 2.7%  
(Plus 0.2% administrative funding assessment tax)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100

(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%

(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## FLORIDA

Agency websites:

- Dept. of Revenue: <http://dor.myflorida.com/dor/>
- Agency for Workforce Innovation: [www.floridajobs.org/](http://www.floridajobs.org/)

	Effective 7/24/09	Effective 6/1/11	Effective 1/1/12
Minimum Wage	\$7.25	\$7.31	\$7.67
Minimum Cash Wage (Tipped Employee)	\$4.23	\$4.29	\$4.65
Maximum Tip Credit	\$3.02	\$3.02	\$3.02

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,500

(Increased from \$7,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 2.02 - 5.4%

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## GEORGIA

Agency websites:

- Dept. of Revenue: [www.etax.dor.ga.gov/](http://www.etax.dor.ga.gov/)
- Dept. of Labor: [www.dol.state.ga.us](http://www.dol.state.ga.us)

Minimum Wage (Eff 9/1/97)	\$5.15
Minimum Cash Wage (Tipped Employee)	No Minimum
Maximum Tip Credit	No Maximum

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: Depends  
on total annual wages, tax rate = 2, 3, 4, 5 or 6%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,500  
(Unchanged from \$8,500 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .03 – 7.29%  
(Includes .08% administrative assessment except min & max rates)

Standard 2012 New Employer Rate: 2.7%  
(Includes .08% administrative assessment)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## HAWAII

Agency websites:

- Dept. of Taxation: [www.state.hi.us/tax/tax.html](http://www.state.hi.us/tax/tax.html)
- Dept. of Labor: <http://hawaii.gov/labor/>

	Effective 1/1/06	Effective 1/1/07
<b>Minimum Wage</b>	\$6.75	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$6.50	\$7.00
<b>Maximum Tip Credit</b>	\$0.25	\$0.25

(Employers may take the tip credit only if the combined amount the Employee receives from the Employer plus the tips, is at least \$0.50 more than the applicable minimum wage rate.)

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$38,800  
(Increase from \$34,200 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 2.4 - 5.4%

Standard 2012 New Employer Rate: 5.2%

Voluntary Contribution Permitted: No

## Disability Insurance

Maximum 2012 Taxable Earnings: \$903.28  
(Increase from \$884.29 in 2011)

Employee 2012 Deduction: 0.5% of wages, up to a maximum deduction of \$4.52/wk

Employer Contribution: Difference between cost and worker's contribution

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## IDAHO

Agency websites:

- State Tax Commission: <http://tax.idaho.gov/index.html>
- Dept. of Labor: <http://labor.idaho.gov/dnn/Default.aspx?tabid=682>

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.35	\$3.35
Maximum Tip Credit	\$3.20	\$3.90

## State Income Tax

Wage Withholding: Table

Supplemental Wage/ Bonus Rate: 7.8%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$33,400  
(Increased from \$33,300 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.96 – 6.8%  
(Includes workforce training tax)

Standard 2012 New Employer Rate: 3.36%  
(Includes workforce training tax)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>Wage (Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Deduction: 1.45%

Maximum Deduction: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay is over \$1 Million: 35%

## ILLINOIS

Agency websites:

- Dept. of Revenue: <http://163.191.201.132>
- Dept. of Labor: [www.state.il.us/agency/idol/](http://www.state.il.us/agency/idol/)

	Effective 7/1/09	Effective 7/1/10
<b>Minimum Wage</b>	\$8.00	\$8.25
<b>Minimum Cash Wage</b>	\$4.80	\$4.95
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$3.10	\$3.30

## State Income Tax

Wage Withholding: 5.0%

Supplemental Wage/Bonus Rate: 5.0%

## Unemployment Insurance

Max. 2012 Taxable Earnings \$13,560  
(Increased from \$12,740 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .55 - 9.45%  
(Includes 0.55% fund-building tax)

Standard 2012 New Employer Rate: 4.35%  
(Includes 0.55% fund-building tax)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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# 2012 Fast Wage and Tax Facts

Published 1/6/2012. For the most current information, visit us at:

[www.adp.com/tools-and-resources/compliance-connection/state-taxes/2012-fast-wage-and-tax-facts.aspx](http://www.adp.com/tools-and-resources/compliance-connection/state-taxes/2012-fast-wage-and-tax-facts.aspx)

## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## INDIANA

Agency websites:

- Dept. of State Revenue: [www.in.gov/dor/index.htm](http://www.in.gov/dor/index.htm)
- Dept. of Labor: [www.in.gov/dol](http://www.in.gov/dol)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 3.4%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,500  
(Unchanged from \$9,500 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .50 – 7.40%

Standard 2012 New Employer Rate: 2.5%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-</b>	\$4.25	\$4.25
<b>Minimum Wage</b>		

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100

(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%

(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## IOWA

Agency websites:

- Dept. of Revenue: [www.state.ia.us/government/dfa](http://www.state.ia.us/government/dfa)
- Dept. of Workforce Dev.: [www.iowaworks.org](http://www.iowaworks.org)

## If annual gross sales are \$300,000 or greater and employers in "named enterprises":

	Effective 4/01/07	Effective 1/01/08
<b>Minimum Wage</b>	\$6.20	\$7.25
<b>Minimum Cash Wage</b>	\$3.72	\$4.35
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$2.48	\$2.90

\*Named enterprises include all public agencies; all hospitals and residential care facilities for the sick, elderly, mentally or physically handicapped or gifted children; all schools and preschools; most daycares; and employers engaged in construction, laundry and dry cleaning. Some types of employers are not required to comply with the Iowa Minimum Wage Law, such as certain employers in agriculture, certain summer camps, and others.

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 6%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$25,300

(Increased from \$24,700 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.0 - 9.0%

Standard 2012 New Employer Rate: 1.5%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## KANSAS

Agency websites:

- Dept. of Revenue: [www.ksrevenue.org](http://www.ksrevenue.org)
- Dept. of Labor: <http://www.kansasemployer.gov/>

	Effective 1/1/10
<b>Minimum Wage</b>	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13
<b>Maximum Tip Credit</b>	\$5.12

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 5%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,000  
(Unchanged from \$8,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .11 - 9.4%  
(Included is a surcharge ranging from 0.2-2.0% for negative-balance Employers)

Standard 2012 New Employer Rate: 4.0%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## KENTUCKY

Agency websites:

- Dept of Revenue: <http://revenue.ky.gov>
- Labor Cabinet: <http://labor.ky.gov>

	Effective 7/1/08	Effective 7/1/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,000  
(Increased from \$8,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.0 - 10.0%

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## LOUISIANA

Agency websites:

- Dept. of Revenue: [www.rev.state.la.us](http://www.rev.state.la.us)
- Workforce Commission: [http://www.laworks.net/UnemploymentInsurance/UI\\_Employers.asp](http://www.laworks.net/UnemploymentInsurance/UI_Employers.asp)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55*	\$7.25*
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13*	\$2.13*
<b>Maximum Tip Credit</b>	\$4.42*	\$5.12*

\*For employment covered under FLSA. Non-FLSA employers are not subject to a required minimum wage.

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$7,700  
(Unchanged from \$7,700 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.10 - 6.20%

Standard 2012 New Employer Rate: IND AVG

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

---

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## MAINE

Agency websites:

- Revenue Services: [www.maine.gov/revenue](http://www.maine.gov/revenue)
- Dept. of Labor.: [www.maine.gov/labor/bls/index.shtml](http://www.maine.gov/labor/bls/index.shtml)

	Effective 10/1/08	Effective 10/1/09
<b>Minimum Wage</b>	\$7.250	\$7.50
<b>Minimum Cash Wage</b> (Tipped Employee)	\$3.625	\$3.75
<b>Maximum Tip Credit</b>	\$3.625	\$3.75

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 5%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$12,000  
(Unchanged from \$12,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.94 – 8.16%  
(Includes 0.06% Competitive Skills Scholarship Fund rate)

Standard 2012 New Employer Rate: 3.14%  
(Includes 0.06% Competitive Skills Scholarship Fund rate)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## MARYLAND

Agency websites:

- Comptroller of MD.: [www.comp.state.md.us](http://www.comp.state.md.us)
- Dept. of Labor: [www.dlir.state.md.us/employment](http://www.dlir.state.md.us/employment)

	Effective 7/24/09
<b>Minimum Wage</b>	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$3.63
<b>Maximum Tip Credit</b>	\$3.62

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate:  
MD resident = 5.50% plus County W/H rate

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,500  
(Unchanged from \$8,500 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 2.2 – 13.5%

Standard 2012 New Employer Rate: 2.6%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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# 2012 Fast Wage and Tax Facts

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective <u>7/24/08</u>	Effective <u>7/24/09</u>
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>Wage (Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay is over \$1 Million: 35%

## MASSACHUSETTS

Agency websites:

- Dept. of Revenue: <http://www.mass.gov/dor/>
- Labor & Workforce Dev.: <http://www.mass.gov/lwd/>

	Effective <u>1/1/07</u>	Effective <u>1/1/08</u>
<b>Minimum Wage</b>	\$7.50	\$8.00
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.63	\$2.63
<b>Maximum Tip Credit</b>	\$4.87	\$5.37

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 5.25%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$14,000  
(Unchanged from \$14,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.26- 12.27%  
(PLUS 0.06% workforce training tax)

Standard 2012 New Employer Rate: 2.83%  
(PLUS 0.06% workforce training tax)

Employer Health Ins. Contribution 0.24%  
(New employers not liable during first 2 years;  
3rd year rate is 0.04%; 4th year rate is 0.08%.  
For all subsequent years, tax rate of 0.36%)

WTF Surcharge 2012 0.06%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12	4.2%
Eff. 03/01/12	6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12	10.4%
Eff. 03/01/12	12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## MICHIGAN

Agency websites:

- Dept. of Treasury: [www.michigan.gov/treasury](http://www.michigan.gov/treasury)
- Dept. of Labor & Economic Growth: [www.michigan.gov/dleg](http://www.michigan.gov/dleg)

	Effective 7/01/07	Effective 7/01/08
<b>Minimum Wage</b>	\$7.15	\$7.40
<b>Minimum Cash Wage</b>	\$2.65	\$2.65
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.50	\$4.75

## State Income Tax

Wage Withholding: Wage %

Supplemental Wage/Bonus Rate: 4.35%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,500  
(Increased from \$9,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.06 - 10.3%  
(Plus solvency tax imposed on negative-balanced employers)

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-</b>	\$4.25	\$4.25
<b>Minimum Wage</b>		

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## MINNESOTA

Agency websites:

- Dept. of Revenue: [www.taxes.state.mn.us](http://www.taxes.state.mn.us)
- Dept. of Employment & Economic Development: <http://www.uimn.org/tax/>

### If annual sales are \$625,000 or more

Minimum Cash Wage (Eff 8/1/05) \$6.15

Maximum Tip Credit None

### If annual sales are less than \$625,000

Minimum Wage (Eff 8/1/05) \$5.25

Minimum Cash Wage \$5.25

Maximum Tip Credit None

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 6.25%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$28,000  
(Increased from \$27,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.5 – 8.9%

(Excludes 0.1% workforce development assessment, 0.5% loan interest assessment and a 14.0% special assessment)

Standard 2012 New Employer Rate: 3.03%

(Excludes 0.1% workforce development assessment, 0.5% loan interest assessment and a 14.0% special assessment)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## MISSISSIPPI

Agency websites:

- Dept. of Revenue: <http://www.dor.ms.gov/>
- Dept. of Employment Security: <http://www.mdes.ms.gov/Home/index.html>

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55*	\$7.25*
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13*	\$2.13*
<b>Maximum Tip Credit</b>	\$4.42*	\$5.12*
<b>Youth Sub- Minimum Wage</b>	\$4.25*	\$4.25*

\*For employment covered under FLSA. Non-FLSA Employers are not subject to a required minimum wage.

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$14,000  
(No change from 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.95% - 5.4%  
(Workforce enhancement training fund assessment is 0.15%)

Standard 2012 New Employer Rate: 1.15%  
(New employers pay 1.15% in the 1<sup>st</sup> year, 1.25% in the 2<sup>nd</sup> year & 1.35% for the 3<sup>rd</sup> year)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## MISSOURI

Agency websites:

- Dept. of Revenue: <http://dor.mo.gov>
- Dept. of Labor: <http://labor.mo.gov/>

	Effective 1/1/09	Effective 7/24/09
Minimum Wage	\$7.050	\$7.250
Minimum Cash Wage (Tipped Employee)	\$3.525	\$3.625
Maximum Tip Credit	\$3.525	\$3.625

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 6%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$13,000  
(Unchanged from 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.0 – 7.8%

Standard 2012 New Employer Rate: 3.51%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>Wage (Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay is over \$1 Million: 35%

## MONTANA

Agency websites:

- Division of Revenue: [www.mt.gov/revenue](http://www.mt.gov/revenue)
- Dept. of Labor: <http://erd.dli.mt.gov>

	Effective 7/24/09	Effective 1/1/11	Effective 1/1/12
<b>Annual sales exceed \$110,000</b>			
<b>Minimum Wage</b>	\$7.25	\$7.35	\$7.65
<b>Minimum Cash Wage (Tipped Employee)</b>	\$7.25	\$7.35	\$7.65
<b>Maximum Tip Credit</b>	None	None	None
<b>Annual sales are \$110,000 or less</b>			
<b>Minimum Wage</b>	\$4.00	\$4.00	\$4.00
<b>Minimum Cash Wage (Tipped Employee)</b>	\$4.00	\$4.00	\$4.00
<b>Maximum Tip Credit</b>	None	None	None

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 6%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$27,000  
(Increased from \$26,300 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .82 - 6.12%  
(Plus 0.18% administrative fund tax)

Standard 2012 New Employer Rate: 1.7 - 4.1%  
(Plus 0.18% administrative fund tax)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
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<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## NEBRASKA

Agency websites:

- Dept. of Revenue: [www.revenue.state.ne.us](http://www.revenue.state.ne.us)
- Dept. of Labor: <http://dol.nebraska.gov/>

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 5%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,000  
(Unchanged from \$9,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.00 – 6.49%

Standard 2012 New Employer Rate: 2.49%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>Wage (Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## NEVADA

Agency websites:

- Dept. of Taxation: <http://tax.state.nv.us/>
- Dept. of Labor: [www.laborcommissioner.com/](http://www.laborcommissioner.com/)

	Effective 7/1/09	Effective 7/1/10
<b>Minimum Wage</b>	\$7.55	\$8.25*
<b>Minimum Cash Wage</b>	\$7.55	\$8.25*
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	None	None

\*Effective 7/1/10, employers who make a qualified health insurance plan available to employees may pay a minimum wage rate of \$7.25 per hour.

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$26,400  
(Decrease from \$26,600 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.25 - 5.4%  
(Includes 0.05% Career Enhancement Program (CEP) tax; regular rate reduced by 0.05% CEP tax; not applicable to ER paying 5.4%)

Standard 2012 New Employer Rate: 2.95%  
(Includes 0.05% CEP tax)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>Wage (Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rate:

Eff. 01/01/12 – 02/29/12	4.2%
Eff. 03/01/12 and thereafter	6.2%

(EE Tax Rate was 4.2% in 2011)

Self-Employment Tax Rate:

Eff. 01/01/12 – 02/29/12	10.4%
Eff. 03/01/12 and thereafter	12.4%

(Self-Employment tax was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## NEW HAMPSHIRE

Agency websites:

- Dept. of Labor: [www.labor.state.nh.us](http://www.labor.state.nh.us)
- Dept. of Employment Security: [www.nhes.state.nh.us](http://www.nhes.state.nh.us)

	Effective 7/24/08	Effective 9/1/08
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.95	\$3.27
<b>Maximum Tip Credit:</b>	\$3.60	\$3.98

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$14,000  
(Changed from \$12,000 in 2011)

Employee Deduction: None

Employer FY2012 Tax Rates: 1.10 – 8.0%  
(Includes 1.0% emergency surcharge)

Standard FY2012 New Employer Rate: 3.7%  
(Includes 1.0% emergency surcharge)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rate:

Eff. 01/01/12 – 02/29/12	4.2%
Eff. 03/01/12 and thereafter	6.2%

(EE Tax Rate was 4.2% in 2011)

Self-Employment Tax Rate:

Eff. 01/01/12 – 02/29/12	10.4%
Eff. 03/01/12 and thereafter	12.4%

(Self-Employment tax was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rate: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method:	25%
Pay over \$1 Million:	35%

## NEW JERSEY

Agency websites:

- Division of Taxation: [www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)
- Dept. of Labor: <http://lwd.dol.state.nj.us/labor/>

	Eff 10/1/06	Eff 7/24/09
<b>Minimum Wage</b>	\$7.15	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee) ("Suggested" by State)</b>		
<b>Maximum Tip Credit</b>	\$5.02	\$5.12

## State Income Tax

Wage Withholding: Table

Supplemental Wage/ Bonus Rate:  
No provision, but for pay over  
\$500,000 withhold at 9.9%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$30,300  
(Increased from \$29,600 in 2011)

Employee 2012 Deduction Rate: 0.505%

- Workforce Development / Supplemental Workforce 0.0425%
- UI Fund 0.3825%
- Family Leave Insurance 0.0800%

Max. 2012 Employee Deduction: \$153.02

Employer FY12 Tax Rates: 0.6 - 6.4%

Standard FY12 New Employer Rate: 3.1%  
(UI=2.9825% + WF/SWF=.1175%)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Maximum 2012 Taxable Earnings: \$30,300

Employee 2012 Deduction Rate: 0.2%

Max. 2012 Employee Deduction: \$60.60

New Employer 2012 Rate: 0.5%  
(Rates for all other employers determined by claims experience)

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## NEW MEXICO

Agency websites:

- Taxation & Revenue Dept.: <http://www.tax.newmexico.gov/Pages/TRD-Homepage.aspx>
- Dept. of Workforce Solutions: <http://www.dws.state.nm.us/index.html>

	Effective 1/01/08	Effective 1/01/09
<b>Minimum Wage</b>	\$6.50	\$7.50
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.37	\$5.37

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 4.9%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$22,400  
(Increase from \$21,900 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.6 - 5.4%

Standard 2012 New Employer Rate: 2.0%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

## Workers' Compensation

Employee assessment (per quarter) \$2.00

Employer assessment (per quarter) \$2.30

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## FEDERAL

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rate:

Eff. 01/01/12 – 02/29/12	4.2%
Eff. 03/01/12 and thereafter	6.2%

(EE Tax Rate was 4.2% in 2011)

Self-Employment Tax Rate:

Eff. 01/01/12 – 02/29/12	10.4%
Eff. 03/01/12 and thereafter	12.4%

(Self-Employment tax was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rate: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method:	25%
Pay over \$1 Million:	35%

## NEW YORK

Agency websites:

- Dept. of Taxation & Finance: <http://www.tax.ny.gov/default.htm>
- Dept. of Labor: [www.labor.state.ny.us](http://www.labor.state.ny.us)

	Effective 7/24/09	Effective 1/1/11
<b>Minimum Wage</b>	\$7.25	\$7.25
<b>Minimum Cash Wage (Tipped Food Service Worker)</b>	\$4.65	\$5.00
<b>Maximum Tip Credit (Tipped Food Service Worker)</b>	\$2.60	\$2.25

## State Income Tax

Wage Withholding:	Table
Supplemental Wage/Bonus:	9.62%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,500  
(Unchanged from \$8,500 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.5 - 9.9%  
(Includes 0.525% - 0.925% subsidiary tax and 0.075% re-employment services fund tax)

Standard 2012 New Employer Rate: 4.1%  
(Includes 0.625% subsidiary tax and 0.075% re-employment services fund tax)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: 0.5%  
(Not more than \$0.60 per week)

Employer Contribution: Difference between cost and worker's contribution

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## NORTH CAROLINA

Agency websites:

- Dept. of Revenue: [www.dor.state.nc.us](http://www.dor.state.nc.us)
- Dept. of Labor: [www.nclabor.com](http://www.nclabor.com)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Max. Tip Credit</b>	\$4.42	\$5.12

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 6%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$20,400  
(Increased from \$19,700 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.0 - 6.84%  
(Includes 20% State Reserve Tax)

Standard 2012 New Employer Rate: 1.2%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## NORTH DAKOTA

Agency websites:

- State Tax Commission: [www.nd.gov/tax/](http://www.nd.gov/tax/)
- Dept. of Labor: [www.nd.gov/labor](http://www.nd.gov/labor)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$4.39	\$4.86
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$2.16	\$2.39

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 3.44%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$27,900  
(Increased from \$25,500 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.20 - 10.00%

Standard 2012 New Employer Rate: 1.37%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>Wage (Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rate:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 and thereafter 6.2%  
(EE Tax Rate was 4.2% in 2011)

Self-Employment Tax Rate:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 and thereafter 12.4%  
(Self-Employment tax was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rate: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## OHIO

Agency websites:

- Dept. of Taxation: [www.tax.ohio.gov](http://www.tax.ohio.gov)
- Division of Labor: [www.com.ohio.gov/laws](http://www.com.ohio.gov/laws)

	Effective 7/24/09	Effective 1/1/11	Effective 1/1/12
<u>If annual sales are more than \$283,000 effective 1/1/12:</u>			
Minimum Wage	\$7.25	\$7.40	\$7.70
Minimum Cash Wage (Tipped Employee)	\$3.85	\$3.70	\$3.85
Maximum Tip Credit	\$3.85	\$3.70	\$3.85

	Effective 1/1/12:		
<u>If annual sales are \$283,000 or less effective 1/1/12:</u>			
Minimum Wage	\$6.55	\$7.25	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12	\$5.12

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 3.5%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,000  
(Unchanged from \$9,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.7 – 11.4%  
(Includes 0.4% mutualized tax)

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## OKLAHOMA

Agency websites:

- Tax Commission: [www.oktax.state.ok.us](http://www.oktax.state.ok.us)
- Dept. of Labor: [www.ok.gov/odol](http://www.ok.gov/odol)

### Annual gross receipts of more than \$100,000 and/or 10 or more full-time Employees:

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$3.28	\$3.63
<b>Maximum Tip Credit</b>	\$3.27	\$3.62

### Annual gross receipts of \$100,000 or less and less than 10 full-time Employees:

<b>Minimum Wage</b>	\$2.00
<b>Minimum Cash Wage</b> (Tipped Employee)	\$1.00
<b>Maximum Tip Credit</b>	\$1.00

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 5.25%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$19,100  
(Increased from \$18,600 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.3 – 9.2%

Standard 2012 New Employer Rate: 1.0%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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Agency websites:

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## OREGON

Agency websites:

- Dept. of Revenue: [www.oregon.gov/DOR/](http://www.oregon.gov/DOR/)
- Dept. of Labor.: [www.boli.state.or.us](http://www.boli.state.or.us)

	Effective 1/1/09	Effective 1/1/11	Effective 1/1/12
<b>Minimum Wage</b>	\$8.40	\$8.50	\$8.80
<b>Minimum Cash Wage (Tipped Employee)</b>	\$8.40	\$8.50	\$8.80
<b>Maximum Tip Credit</b>	None	None	None

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 9%  
\$110,100

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$33,000  
(Increased from \$32,300 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 2.2 - 5.4%

Standard 2012 New Employer Rate: 3.3%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

## Workers' Benefit Fund

For 2012, Employer and Employee each pay 1.4 cents for each hour an Employee works.  
(Unchanged from 2011)

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## PENNSYLVANIA

Agency websites:

- Dept. of Revenue: [www.revenue.state.pa.us](http://www.revenue.state.pa.us)
- Dept. of Labor & Industry: [www.dli.state.pa.us/landi/site/default.asp](http://www.dli.state.pa.us/landi/site/default.asp)

	Effective 7/1/07	Effective 7/24/09
<b>Minimum Wage</b>	\$7.15	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.83	\$2.83
<b>Maximum Tip Credit</b>	\$4.32	\$4.42

(Different rates apply to Employers with 10 or less full-time Employees, eff. 1/1/07)

## State Income Tax

Wage Withholding Rate: 3.07%

Supplemental Wage/Bonus Rate: 3.07%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,000  
(Unchanged from \$8,000 in 2011)

Employee 2012 Deduction: Unlimited  
(Wages paid x 0.08%)

Employer 2011 Tax Rates: 2.677–13.9976%  
(Includes 5.8% surcharge and 0.65% additional contributions tax; delinquent employers pay their assigned rate, plus additional 3%)

Standard 2011 New Employer Rate: 3.7030%  
(Includes 5.8% surcharge)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## PUERTO RICO

Agency websites:

- Dept. of Rev: [www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr)
- Dept. of Labor: [www.dtrh.gobierno.pr](http://www.dtrh.gobierno.pr)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$4.59*	\$5.08*
<b>Minimum Cash Wage (Tipped Employee)</b>	\$4.59	\$5.08
<b>Maximum Tip Credit</b>	None	None

\* Puerto Rico's minimum wage = 70% of FLSA

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: No Provision

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$7,000  
(Unchanged from \$7,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 2.4 - 5.4%  
(Plus 1.0% job development tax for most Employers)

Standard 2012 New Employer Rate: 3.3%  
(Plus 1.0% job development tax for most Employers)

Voluntary Contribution Permitted: No

## Disability Insurance

Maximum 2012 Taxable Earnings: \$9,000  
(Unchanged from \$9,000 in 2011)

Employee Tax Rate: 0.3%

Employer Tax Rate: 0.3%

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective <u>7/24/08</u>	Effective <u>7/24/09</u>
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>Wage (Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## RHODE ISLAND

Agency websites:

- Division of Taxation: [www.tax.state.ri.us/](http://www.tax.state.ri.us/)
- Dept. of Labor and Training: [www.dlt.ri.gov](http://www.dlt.ri.gov)

	Effective <u>3/1/06</u>	Effective <u>1/1/07</u>
<b>Minimum Wage</b>	\$7.10	\$7.40
<b>Minimum Cash Wage</b>	\$2.89	\$2.89
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.21	\$4.51

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 5.99%

## Unemployment Insurance

Maximum 2012 Taxable Earnings:

\$19,600 – Tier I Employers

\$21,100 – Tier II Employers

(Increased from \$19,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.69 – 9.79%  
(Plus a job development assessment fee)

Standard 2012 New Employer Rate: 2.64%  
(Plus a job development assessment fee)

Voluntary Contribution Permitted: No

## Disability Insurance

Maximum 2012 Taxable Earnings: \$60,000  
(Increased from \$58,400 in 2011)

Employee 2012 Deduction: 1.2%  
(Decreased from 1.3% in 2011)

Employer Contribution: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%

(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%

(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## SOUTH CAROLINA

Agency websites:

- Dept. of Revenue: <http://www.sctax.org/default.htm>
- Dept. of Employment & Workforce: <http://dew.sc.gov/>

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55*	\$7.25*
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13*	\$2.13*
<b>Maximum Tip Credit</b>	\$4.42*	\$5.12*
<b>Youth Sub- Minimum Wage</b>	\$4.25*	\$4.25*

\* For employment covered under FLSA. Non-FLSA employers are not subject to a required minimum wage.

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 7%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$12,000  
(Increased from \$10,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.098 – 8.686%  
(Includes interest surcharge & 0.06% contingency fund assessment)

Standard 2012 New Employer Rate: 2.212%  
(Includes interest surcharge & 0.06% contingency fund assessment)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## SOUTH DAKOTA

Agency website:

- Dept. of Labor: <http://dol.sd.gov>

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$12,000  
(Increased from \$11,000 in 2011)

Surcharge 1<sup>st</sup> Qtr 2012 Rate: 0.0%  
(Unchanged from 4<sup>th</sup> Qtr 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.0 – 10.03%  
(Includes investment fee ranging from 0.0% to 0.53%)

Standard 2012 New Employer Rate: 1.75%  
(Includes 0.55% investment fee)

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## TENNESSEE

Agency website:

- Labor and Workforce Development: [www.state.tn.us/labor-wfd](http://www.state.tn.us/labor-wfd)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55*	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*	\$2.13*
Maximum Tip Credit	\$4.42*	\$5.12*
Youth Sub- Minimum Wage	\$4.25*	\$4.25*

\*For employment under FLSA. Non-FLSA employers are not subject to a required minimum wage.

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,000  
(Unchanged from \$9,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.50 – 10.0%  
(Does not include 0.60% temporary rate)

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax Rate: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## TEXAS

Agency website:

- Workforce Commission: [www.twc.state.tx.us](http://www.twc.state.tx.us)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$9,000  
(Unchanged from \$9,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.61 – 7.58%  
(Includes 0.10% Employment & Training Investment Assessment, 0.17% obligation assessment and 0.42% replenishment tax ratio)

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-</b>	\$4.25	\$4.25
<b>Minimum Wage</b>		

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## UTAH

Agency websites:

- State Tax Commission: [www.tax.utah.gov/](http://www.tax.utah.gov/)
- Department of Workforce Services:  
<https://jobs.utah.gov/UI/Employer/Login.aspx>

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b>	\$2.13	\$2.13
<b>(Tipped Employee)</b>		
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-</b>	\$4.25	\$4.25
<b>Minimum Wage</b>		

## State Income Tax

Wage Withholding: Table

Supplemental Wage/ Bonus Rate: Calculation

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$29,500  
(Increase from \$28,600 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.5 - 10.5%  
(Includes 0.005 social cost factor)

Standard 2012 New Employer Rate: **IND AVG**

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## UTAH

Agency websites:

- State Tax Commission: [www.tax.utah.gov/](http://www.tax.utah.gov/)
- Labor Commission: <http://laborcommission.utah.gov/>

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25

## State Income Tax

Wage Withholding: Table

Supplemental Wage/ Bonus Rate: Calculation

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$29,500  
(Increase from \$28,600 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.5 - 9.5%  
(Includes 0.20% social cost factor)

Standard 2012 New Employer Rate: IND AVG

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## VERMONT

Agency websites:

- Dept. of Taxes: [www.state.vt.us/tax/](http://www.state.vt.us/tax/)
- Dept. of Labor: [www.labor.vermont.gov/](http://www.labor.vermont.gov/)

	Effective 1/1/09	Effective 1/1/11	Effective 1/1/12
<b>Minimum Wage</b>	\$8.06	\$8.15	\$8.46
<b>Minimum Cash Wage (Tipped Employee)</b>	\$3.91	\$3.95	\$4.10
<b>Maximum Tip Credit</b>	\$4.15	\$4.20	\$4.36

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 27% of Federal Tax

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$16,000  
(Increased from \$13,000 in 2011)

Employee Deduction: None

Employer FY12 Tax Rates: 1.3 – 8.4%  
(Eff. July 1, 2011 to June 30, 2012)

Standard 2012 New Employer Rate: 1.0%

Voluntary Contribution Permitted: No

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax Rate: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## VIRGINIA

Agency websites:

- Dept. of Taxation: [www.tax.virginia.gov](http://www.tax.virginia.gov)
- Dept. of Labor and Industry: [www.doli.virginia.gov](http://www.doli.virginia.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage:</b>	\$6.55	\$7.25
<b>Minimum Cash Wage: (Tipped Employee)</b>	-----No Minimum----	
<b>Maximum Tip Credit:</b>	-----No Maximum----	

## State Income Tax

Wage Withholding: Table  
Supplemental Wage/Bonus Rate: 5.75%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$8,000  
(Unchanged from \$8,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .83 – 6.93%  
(Includes 0.53% pool cost charge and 0.20% fund balance charge)

Standard 2012 New Employer Rate: 3.23%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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## FEDERAL

Agency websites:

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## VIRGIN ISLANDS

Agency website:

- Dept. of Labor: [www.vidol.gov/employers.php](http://www.vidol.gov/employers.php)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12

## State Income Tax

Wage Withholding: None  
Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$23,700  
(Increased from \$22,600 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.0 - 6.0%

Standard 2012 New Employer Rate: 1.0%

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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Agency websites:

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## WASHINGTON

Agency website

- Dept. of Labor & Industries: <http://www.lni.wa.gov/>

	Effective 1/1/09	Effective 1/1/11	Effective 1/1/12
<b>Minimum Wage</b>	\$8.55	\$8.67	\$9.04
<small>(Applies to workers in both agricultural and non-agricultural jobs, although 14- and 15-year-olds may be paid 85% of the adult minimum wage, or \$7.6840 per hour in 2012)</small>			
<b>Minimum Cash Wage (Tipped Employee)</b>	\$8.55	\$8.67	\$9.04
<b>Maximum Tip Credit</b>	None	None	None

## State Income Tax

Wage Withholding: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$38,200  
(Increased from \$37,300 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .17 – 7.85%  
(Includes applicable employment administrative fund tax and socialized tax)

Standard 2012 New Employer Rate: **IND AVG**

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

## Workers' Compensation

Employer and Employee EACH contributes to the premium. Employee pays ½ of both the medical-aid rate and supplemental pension fund (SPF) rate per hour worked. Employer and Employee each pay \$0.0466/per hour for SPF in 2012.

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

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## WEST VIRGINIA

Agency websites:

- State Tax Dept.: [www.wvtax.gov/index.html](http://www.wvtax.gov/index.html)
- Division of Labor: <http://www.wvlabor.com/newwebsite/Pages/index.html>

	Effective 7/1/07	Effective 7/1/08
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$5.24	\$5.80
<b>Maximum Tip Credit</b>	\$1.31	\$1.45

## State Income Tax

Wage Withholding: Table  
Supplemental Wage/Bonus Rate: 3 – 6.5%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$12,000  
(Unchanged from \$12,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 1.5 - 8.5%  
(Maximum rate of 8.5% includes 1.0% surtax)

Standard 2012 New Employer Rate: 2.7%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## WISCONSIN

Agency websites:

- Dept. of Revenue: [www.dor.state.wi.us](http://www.dor.state.wi.us)
- Dept. of Workforce Development: [www.dwd.state.wi.us/default.htm](http://www.dwd.state.wi.us/default.htm)

	Effective 6/1/06	Effective 7/24/09
<b>Minimum Wage</b>	\$6.50	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.33	\$2.33
<b>Maximum Tip Credit</b>	\$4.17	\$4.92

## State Income Tax

Wage Withholding: Table

Supplemental Wage/Bonus Rate: 4.6%,  
6.15%, 6.5%, 6.75% or 7.75%

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$13,000  
(Unchanged from \$13,000 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: .27 – 9.80%  
(Includes variable solvency tax)

Standard 2012 New Employer Rate: **IND AVG**

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$110,100  
(Increased from \$106,800 in 2011)

ER Tax Rate: 6.2%  
(Unchanged from 2011)

EE Tax Rates:

Eff. 01/01/12 – 02/29/12 4.2%

Eff. 03/01/12 6.2%  
(Tax rate was 4.2% in 2011)

Self-Employment Tax Rates:

Eff. 01/01/12 – 02/29/12 10.4%

Eff. 03/01/12 12.4%  
(Tax rate was 10.4% in 2011)

## FICA (Medicare)

Maximum Taxable Earnings: No Limit

EE / ER Tax Rates: 1.45%

Maximum Tax: No Limit

Self-Employment Tax: 2.9%

## FUTA (Employer-Paid)

Maximum Taxable Earnings: \$7,000

Percent of Taxable Wages: 6.0%

Maximum Credit: 5.4%

Normal Net Tax: 0.6%

## Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay over \$1 Million: 35%

## WYOMING

Agency websites:

- Dept. of Workforce Services:  
<http://wydoe.state.wy.us/doe.asp?ID=3>

<b>Minimum Wage</b> (Eff. 4/1/01)	\$5.15
<b>Minimum Cash Wage</b> (Eff. 4/1/01) (Tipped Employee)	\$2.13
<b>Maximum Tip Credit</b> (Eff. 4/1/01)	\$3.02

## State Income Tax

Wage Withholding: None

Supplemental Wage/Bonus Rate: None

## Unemployment Insurance

Maximum 2012 Taxable Earnings: \$23,000  
(Increased from \$22,300 in 2011)

Employee Deduction: None

Employer 2012 Tax Rates: 0.65 – 10.00%  
(Includes an INEFF/NC adjustment factor of 0.246%, an employment support fund rate of 0.164%, and a fund balance adjustment factor of 1.09% (0.24% for experience-rated Employers with a zero experience rate))

Standard 2012 New Employer Rate: **IND AVG**  
(Plus an INEFF/NC adjustment factor of 0.246%, an employment support fund rate of 0.164%, and a fund balance adjustment factor of 1.09%)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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