



# 2011 --- Fast Wage and Tax Facts

Published on 02/23/2011 --- subsequent changes may occur

For latest info --- check:

[www.adp.com/tools-and-resources/compliance-connection/state-taxes/2011-fast-wage-and-tax-facts.aspx](http://www.adp.com/tools-and-resources/compliance-connection/state-taxes/2011-fast-wage-and-tax-facts.aspx)

## FEDERAL

Agency internet 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 9/01/97	Effective 7/24/07	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$5.15	\$5.85	\$6.55	\$7.25
<b>Min. Cash Wage (Tipped Employee)</b>	\$2.13	\$2.13	\$2.13	\$2.13
<b>Max. Tip Credit</b>	\$3.02	\$3.72	\$4.42	\$5.12
<b>Youth Sub- Minimum Wage</b>	\$4.25	\$4.25	\$4.25	\$4.25

## FICA (Social Security)

Maximum Taxable Earnings: \$106,800  
(Unchanged from 2010)

ER Deduction: 6.2%  
(Unchanged from 2010)

EE Deduction: 4.2%  
(Decreased from 6.2% in 2010)

Maximum Deduction: \$4,485.60  
(Decreased from \$6,621.60 in 2010)

Self-Employment Tax: 10.4%

## 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: 6.2%

Maximum Credit: 5.4%

Normal Net Tax: 0.8%

## Supplemental Wage/Bonus Rate

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

ADP does not render wage, tax or legal advice. Minimum wage rates may vary by industry. State minimum wage rates may be superseded by Federal. Contact proper agency to verify.

## MARYLAND

Agency internet 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 7/24/2009
<b>Minimum Wage:</b>	\$7.25
<b>Minimum Cash Wage:</b>	\$3.63
(Tipped Employee)	
<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 2011 Taxable Earnings: \$8,500  
(Unchanged from \$8,500 in 2010)

Employee Deduction: None

Employer 2011 Tax Rates: 2.2 – 13.5%

Standard 2011 New Employer Rate: 2.6%  
(Exception: New Employers headquartered in another State will pay 13.3%)

Voluntary Contribution Permitted: No

## Disability Insurance

Employee Deduction: None

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