



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

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.

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	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

ALABAMA

Agency Websites

- Dept. of Revenue: www.ador.state.al.us
- Dept. of Industrial Relations: <http://dir.alabama.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*

*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 (Unchanged from \$8,000 in 2011)	\$8,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.06% employment security enhancement assessment (ESA) fee and 0.60% shared cost assessment)	1.25 - 7.40%
Standard 2012 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

ALASKA

Agency Websites

- Dept. of Labor & Workforce Development:
www.revenue.state.ak.us
- Dept. of Labor: www.labor.state.ak.us/laborr/home.htm

Minimum Wage (Effective 1/1/10)	\$7.75
Minimum Cash Wage (Effective 7/24/09) (Tipped Employee)	\$7.75
Maximum Tip Credit	Not Allowed

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$34,600 in 2011)	\$35,800
Employee 2012 Deduction (Increased from 0.58% in 2011)	0.66%
Employer 2012 Tax Rates (Includes a 0.6% trust fund solvency adjustment)	1.31 – 5.40%
Standard 2012 New Employer Rate	IND AVG
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

ARIZONA

Agency Websites

- Dept. of Revenue: www.revenue.state.az.us/
- Dept. of Economic Security:
www.azdes.gov/ASPNew/default.asp

	Effective 1/1/09	Effective 1/1/11	Effective 1/1/12
Minimum Wage	\$7.25	\$7.35	\$7.65
Minimum Cash Wage (Tipped Employee)	\$4.25	\$4.35	\$4.65
Maximum Tip Credit	\$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 (Unchanged from \$7,000 in 2011)	\$7,000
Employee Deduction	None
Employer 2012 Tax Rates (Plus 0.5% special assessment and 0.1% job training tax)	0.02 – 6.38%
Standard 2012 New Employer Rate (Plus 0.5% special assessment and 0.1% job training tax)	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

ARKANSAS

Agency Websites

- Dept of Finance and Administration: www.ark.org/dfa
- Dept of Workforce Development: www.accessarkansas.org/esd

	Effective 10/1/06
Minimum Wage	\$6.25
Minimum Cash Wage (Tipped Employee)	\$2.63
Maximum Tip Credit	\$3.62

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	7%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from 2011)	\$12,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.8% stabilization tax and 0.1% extended benefits tax; does not include 0.2% advance interest tax)	1.0 - 10.9%
Standard 2012 New Employer Rate	3.8%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

CALIFORNIA

Agency Websites

- Franchise Tax Board: www.ftb.ca.gov
- Employment Development Dept.: www.edd.ca.gov
- Dept. of Industrial Relations: www.dir.ca.gov

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6.6%, except 10.23% for BONUSES and earnings from STOCK OPTIONS

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$7,000 in 2011)	\$7,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 15% emergency surcharge)	1.5 - 6.2%
Standard 2012 New Employer Rate (Plus 0.1% training fund contribution)	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$93,316 in 2011)	\$95,585
Employee 2012 Deduction (yr. 2011=1.2%)	1.0%
Employee 2012 Max. W/H	\$955.85
Employer Contribution	None

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

COLORADO

Agency Websites

- Dept. of Revenue:
www.revenue.state.co.us/main/home.asp
- Dept. of Labor & Employment: www.colorado.gov/cs/Satellite/CDLE-LaborLaws/CDLE/1240336908932

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	4.63%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$10,000 in 2011)	\$11,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes a 0.22% surcharge, except for zero balance employers; plus a variable solvency tax surcharge)	1.0 - 11.02%
Standard 2012 New Employer Rate (Includes the 1.7% basic contribution rate, 0.6% solvency tax and 0.22% applicable surcharge.)	2.52%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

CONNECTICUT

Agency Websites

- Dept. of Revenue Services: www.ct.gov/drs/site/default.asp
- Dept. of Labor: 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 (Net of exemption and credit table)	Wage %
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$15,000 in 2011)	\$15,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 1.4% fund solvency tax)	1.9 - 6.8%
Standard 2012 New Employer Rate	4.2%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

DELAWARE

Agency Websites

- Division of Revenue: <http://revenue.delaware.gov>
- Dept. of Labor: 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 (Unchanged from \$10,500 in 2011)	\$10,500
Employee Deduction	None
Employer 2012 Tax Rates (Includes a 0.2% supplemental assessment)	0.3 - 8.2%
Standard 2012 New Employer Rate (Includes a 0.2% supplemental assessment)	3.1%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

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

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$9,000 in 2011)	\$9,000
Employee Deduction	None
Employer 2012 Tax Rates (Plus 0.2% administrative funding assessment tax)	1.6 - 7.0%
Standard 2012 New Employer Rate (Plus 0.2% administrative funding assessment tax)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

FLORIDA

Agency Websites

- Dept. of Revenue: <http://dor.myflorida.com/dor/>
- Dept. of Economic Opportunity: 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 (Increased from \$7,000 in 2011)	\$8,000
Employee Deduction	None
Employer 2012 Tax Rates	1.51 - 5.40%
Standard 2012 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

GEORGIA

Agency Websites

- Dept. of Revenue: www.etax.dor.ga.gov
- Dept. of Labor: www.dol.state.ga.us

Minimum Wage (Effective 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 (Unchanged from \$8,500 in 2011)	\$8,500
Employee Deduction	None
Employee 2012 Tax Rates (Includes a 0.08% administrative assessment except min and max rates)	.04 – 8.10%
Standard 2012 New Employer Rate (Includes a 0.08% administrative assessment)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

HAWAII

Agency Websites

- Dept. of Taxation: www.state.hi.us/tax/tax.html
- Dept. of Labor and Industrial Relations:
<http://hawaii.gov/labor/>

	Effective 1/1/06	Effective 1/1/07
Minimum Wage	\$6.75	\$7.25
Minimum Cash Wage (Tipped Employee)	\$6.50	\$7.00
Maximum Tip Credit	\$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 (Increase from \$34,200 in 2011)	\$38,800
Employee Deduction	None
Employer 2012 Tax Rates	1.2 - 5.4%
Standard 2012 New Employer Rate	4.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

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

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

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 (Increased from \$33,300 in 2011)	\$33,400
Employee Deduction	None
Employer 2012 Tax Rates (Includes workforce training tax)	0.96 - 6.8%
Standard 2012 New Employer Rate (Includes workforce training tax)	3.36%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

ILLINOIS

Agency Websites

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

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

STATE INCOME TAX

Wage Withholding	5.0%
Supplemental Wage/Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$12,740 in 2011)	\$13,560
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.55% fund-building tax)	0.55 - 9.45%
Standard 2012 New Employer Rate (Includes 0.55% fund-building tax)	4.35%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

INDIANA

Agency Websites

- Dept. of Revenue: www.in.gov/dor/index.htm
- Dept. of Labor: www.in.gov/dol

	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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	3.4%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$9,500 in 2011)	\$9,500
Employee Deduction	None
Employer 2012 Tax Rates (Includes a 8.0% solvency surcharge)	0.54 - 7.992%
Standard 2012 New Employer Rate	2.5%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

IOWA

Agency Websites

- Dept. of Revenue: www.state.ia.us/government/drf
- Dept. of Workforce Dev.: www.iowaworks.org

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

	Effective 4/1/07	Effective 1/1/08
Minimum Wage	\$6.20	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.72	\$4.35
Maximum Tip Credit	\$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 (Increased from \$24,700 in 2011)	\$25,300
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
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

KANSAS

Agency Websites

- Dept. of Revenue: www.ksrevenue.org
- Dept. of Labor: www.kansasemployer.gov

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from 8,000 in 2011)	\$8,000
Employee Deduction	None
Employer 2012 Tax Rates (Included is a surcharge ranging from 0.2-2.0% for negative-balance Employers)	0.11 - 9.4%
Standard 2012 New Employer Rate	4.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

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 (Increased from \$8,000 in 2011)	\$9,000
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
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

LOUISIANA

Agency Websites

- Dept. of Revenue: www.rev.state.la.us
- Workforce Commission:
www.laworks.net/UnemploymentInsurance/UI_Employers.asp

	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*

*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 (Unchanged from \$7,700 in 2011)	\$7,700
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
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

MAINE

Agency Websites

- Revenue Services: www.maine.gov/revenue
- Dept. of Labor.: www.maine.gov/labor/bls/index.shtml

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$12,000 in 2011)	\$12,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.06% Competitive Skills Scholarship Fund rate)	0.94 - 8.16%
Standard 2012 New Employer Rate (Includes 0.06% Competitive Skills Scholarship Fund rate)	3.14%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

MARYLAND

Agency Websites

- Comptroller of MD.: www.comp.state.md.us
- Dept. of Labor: www.dllr.state.md.us/employment

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.63
Maximum Tip Credit	\$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 (Unchanged from \$8,500 in 2011)	\$8,500
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
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

MASSACHUSETTS

Agency Websites

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

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.25%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$14,000 in 2011)	\$14,000
Employee Deduction	None
Employer 2012 Tax Rates (Plus 0.06% workforce training tax)	1.26 - 12.27%
Standard 2012 New Employer Rate (Plus 0.06% workforce training tax)	2.83%
Employer Health Ins. Contribution (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%)	0.24%
WTF Surcharge 2012	0.06%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

MICHIGAN

Agency Websites

- Dept. of Treasury: www.michigan.gov/treasury
- Dept. of Labor & Economic Growth:
www.michigan.gov/dleg

	Effective 7/1/07	Effective 7/1/08
Minimum Wage	\$7.15	\$7.40
Minimum Cash Wage (Tipped Employee)	\$2.65	\$2.65
Maximum Tip Credit	\$4.50	\$4.75

STATE INCOME TAX

Wage Withholding	Wage %
Supplemental Wage/Bonus Rate	4.35%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$9,000 in 2011)	\$9,500
Employee Deduction	None
Employer 2012 Tax Rates (Plus solvency tax imposed on negative-balanced employers)	0.06 - 10.3%
Standard 2012 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

MINNESOTA

Agency Websites

- Dept. of Revenue: www.taxes.state.mn.us
- Dept. of Employment & Economic Development:
www.uimn.org/tax/

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

Minimum Wage (Effective 8/1/05)	\$6.15
Maximum Tip Credit	None

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

Minimum Wage (Effective 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 (Increased from \$27,000 in 2011)	\$28,000
Employee Deduction	None
Employer 2012 Tax Rates (Excludes 0.1% workforce development assessment, 0.5% loan interest assessment and a 14.0% special assessment)	0.5 - 8.9%
Standard 2012 New Employer Rate (Excludes 0.1% workforce development assessment, 0.5% loan interest assessment and a 14.0% special assessment)	3.03%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

MISSISSIPPI

Agency Websites

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

	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 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 (No change from 2011)	\$14,000
Employee Deduction	None
Employer 2012 Tax Rates (Workforce enhancement training fund assessment is 0.15%)	0.95% - 5.4%
Standard 2012 New Employer Rate (New employers pay 1.15% in the 1st year, 1.25% in the 2nd year & 1.35% for the 3rd year)	1.15%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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 (Unchanged from 2011)	\$13,000
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
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

MONTANA

Agency Websites

- Dept. of Revenue: www.mt.gov/revenue
- Dept. of Labor: <http://erd.dli.mt.gov>

Annual Sales exceed \$110,000	Effective 7/24/09	Effective 1/1/11	Effective 1/1/12
Minimum Wage	\$7.25	\$7.35	\$7.65
Minimum Cash Wage (Tipped Employee)	\$7.25	\$7.35	\$7.65
Maximum Tip Credit	None	None	None

Annual Sales are \$110,000 or less	Effective 7/24/09	Effective 1/1/11	Effective 1/1/12
Minimum Wage	\$4.00	\$4.00	\$4.00
Minimum Cash Wage (Tipped Employee)	\$4.00	\$4.00	\$4.00
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$26,300 in 2011)	\$27,000
Employee Deduction	None
Employer 2012 Tax Rates (Plus 0.18% administrative fund tax)	0.82 - 6.12%
Standard 2012 New Employer Rate (Plus 0.18% administrative fund tax)	1.7 - 4.1%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

NEBRASKA

Agency Websites

- Dept. of Revenue: www.revenue.state.ne.us
- Dept. of Labor: <http://dol.nebraska.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	5%

UNEMPLOYMENT INSURANCE

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

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

NEVADA

Agency Websites

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

	Effective 7/1/09	Effective 7/1/10
Minimum Wage	\$7.55	\$8.25*
Minimum Cash Wage (Tipped Employee)	\$7.55	\$8.25*
Maximum Tip Credit	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 (Decrease from \$26,600 in 2011)	\$26,400
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.05% Career Enhancement Program (CEP) tax; regular rate reduced by 0.05% CEP tax; not applicable to ER paying 5.4%)	0.25 - 5.4%
Standard 2012 New Employer Rate (Includes 0.05% CEP tax)	2.95%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

NEW HAMPSHIRE

Agency Websites

- Dept. of Labor: www.labor.state.nh.us
- Dept. of Employment Security: www.nhes.state.nh.us

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Changed from \$12,000 in 2011)	\$14,000
Employee Deduction	None
Employer FY2012 Tax Rates (Includes 1.0% emergency surcharge)	1.10 – 8.0%
Standard FY2012 New Employer Rate (Includes 1.0% emergency surcharge)	3.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

NEW JERSEY

Agency Websites

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

	Effective 10/1/06	Effective 7/24/09
Minimum Wage	\$7.15	\$7.25
Minimum Cash Wage (Tipped Employee) ("Suggested" by State)	\$2.13	\$2.13
Maximum Tip Credit	\$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 (Increased from \$29,600 in 2011)	\$30,300
Employee 2012 Deduction Rate	0.505%
Workforce Development / Supplemental Workforce	0.0425%
UI Fund	0.3825%
Family Leave Insurance	0.0800%
Maximum 2012 Employee Deduction	\$153.02
Employer FY12 Tax Rates	0.6 - 6.4%
Standard FY12 New Employer Rate (UI=2.9825% + WF/SWF=0.1175%)	3.1%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2012 Taxable Earnings	\$30,300
Employee 2012 Deduction Rate	0.2%
Maximum 2012 Employee Deduction	\$60.60
New Employer 2012 Rate	0.5%
<small>(Rates for all other employers determined by claims experience)</small>	

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

NEW MEXICO

Agency Websites

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

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	4.9%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increase from \$21,900 in 2011)	\$22,400
Employee Deduction	None
Employer 2012 Tax Rates	0.05 - 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

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

NEW YORK

Agency Websites

- Dept of Taxation & Finance:
www.tax.ny.gov/default.htm
- Dept of Labor: www.labor.state.ny.us

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	9.62%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$8,500 in 2011)	\$8,500
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.525% - 0.925% subsidiary tax and 0.075% re-employment services fund tax)	1.5 - 9.9%
Standard 2012 New Employer Rate (Includes 0.625% subsidiary tax and 0.075% re-employment services fund tax)	4.1%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction (Not more than \$0.60 per week)	0.5%
Employee Contribution	Difference between cost and worker's contribution

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

NORTH CAROLINA

Agency Websites

- Dept. of Revenue: www.dor.state.nc.us
- Dept. of Labor: www.nclabor.com

	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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$19,700 in 2011)	\$20,400
Employee Deduction	None
Employer 2012 Tax Rates (Includes 20% State Reserve Tax)	0.0 - 6.84%
Standard 2012 New Employer Rate	1.2%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com/fast-wage-and-tax-facts)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

NORTH DAKOTA

Agency Websites

- State Tax Commission: www.nd.gov/tax/
- Dept. of Labor: www.nd.gov/labor

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	3.44%

UNEMPLOYMENT INSURANCE

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

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

OHIO

Agency Websites

- Dept. of Taxation: www.tax.ohio.gov
- Division of Labor: www.com.ohio.gov/laws

Annual Sales are exceeded by \$283,000	Effective 7/24/09	Effective 1/1/11	Effective 1/1/12
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

Annual Sales are \$283,000 or less	Effective 7/24/09	Effective 1/1/11	Effective 1/1/12
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 (Unchanged from \$9,000 in 2011)	\$9,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.4% mutualized tax)	0.7 – 11.4%
Standard 2012 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

OKLAHOMA

Agency Websites

- Tax Commision: www.oktax.state.ok.us
- Dept. of Labor: 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
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.28	\$3.63
Maximum Tip Credit	\$3.27	\$3.62

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

Minimum Wage	\$2.00
Minimum Cash Wage (Tipped Employee)	\$1.00
Maximum Tip Credit	\$1.00

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.25%

UNEMPLOYMENT INSURANCE

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

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

OREGON

Agency Websites

- Dept. of Revenue: www.oregon.gov/DOR/
- Dept. of Labor: www.boli.state.or.us

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	9%

UNEMPLOYMENT INSURANCE

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

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

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

PENNSYLVANIA

Agency Websites

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

	Effective 7/1/07	Effective 7/24/09
Minimum Wage	\$7.15	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.83	\$2.83
Maximum Tip Credit (Different rates apply to Employers with 10 or less full-time Employees, eff. 1/1/07)	\$4.32	\$4.42

STATE INCOME TAX

Wage Withholding Rate	3.07%
Supplemental Wage/Bonus Rate	3.07%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$8,000 in 2011)	\$8,000
Employee 2012 Deduction (Wages paid x 0.08%)	Unlimited
Employer 2011 Tax Rates (Includes 5.8% surcharge and 0.65% additional contributions tax; delinquent employers pay their assigned rate, plus additional 3%)	2.4370 - 10.5836%
Standard 2011 New Employer Rate (Includes 5.8% surcharge)	3.7030%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

PUERTO RICO

Agency Websites

- Dept. of Rev: www.hacienda.gobierno.pr
- Dept of Labor: www.dtrh.gobierno.pr

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$4.59*	\$5.08*
Minimum Cash Wage (Tipped Employee)	\$4.59	\$5.08
Maximum Tip Credit	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 (Unchanged from \$7,000 in 2011)	\$7,000
Employee Deduction	None
Employer 2012 Tax Rates (Plus 1.0% job development tax for most Employers)	2.4 - 5.4%
Standard 2012 New Employer Rate (Plus 1.0% job development tax for most Employers)	3.3%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$9,000 in 2011)	\$9,000
Employee Tax Rate	0.3%
Employer Tax Rate	0.3%

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 4/9/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

RHODE ISLAND

Agency Websites

- Division of Taxation: www.tax.state.ri.us/
- Dept. of Labor and Training: www.dlt.ri.gov

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.99%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$19,000 in 2011)	\$19,600 Tier I Employers
	\$21,100 Tier II Employers
Employee Deduction	None
Employer 2012 Tax Rates (Plus a 0.51% job development tax)	1.69 – 9.79%
Standard 2012 New Employer Rate (Plus a 0.51% job development tax)	2.64%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$58,400 in 2011)	\$60,000
Employee 2012 Deduction (Decreased from 1.3% in 2011)	1.2%
Employer Contribution	None

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

SOUTH CAROLINA

Agency Websites

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

* 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 (Increased from \$10,000 in 2011)	\$12,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes interest surcharge & 0.06% contingency fund assessment)	0.098 – 8.686%
Standard 2012 New Employer Rate (Includes interest surcharge & 0.06% contingency fund assessment)	2.212%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

SOUTH DAKOTA

Agency Website

- Dept. of Labor: <http://dol.sd.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	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$11,000 in 2011)	\$12,000
Surcharge 1st Qtr 2012 Rate (Unchanged from 4th Qtr 2011)	0.0%
Employee Deduction	None
Employer 2012 Tax Rates (Includes investment fee ranging from 0.0% to 0.53%)	0.0 – 10.03%
Standard 2012 New Employer Rate (Includes 0.55% investment fee)	1.75%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

TENNESSEE

Agency Website

- Labor and Workforce Development:
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 covered 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 (Unchanged from \$9,000 in 2011)	\$9,000
Employee Deduction	None
Employer 2012 Tax Rates (Does not include 0.60% temporary rate)	0.50 – 10.0%
Standard 2012 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:
 PAYROLL SERVICES
 H.R. SOLUTIONS
 TAX & COMPLIANCE MANAGEMENT
 BENEFIT & RETIREMENT SERVICES
 PROFESSIONAL EMPLOYER ORGANIZATION
 TIME & LABOR MANAGEMENT
 SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

TEXAS

Agency Website

- Workforce Commission: 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 (Unchanged from \$9,000 in 2011)	\$9,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.10% Employment & Training Investment Assessment, 0.17% obligation assessment and 0.42% replenishment tax ratio)	0.61 – 7.58%
Standard 2012 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

UTAH

Agency Websites

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

	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 (Increased from \$28,600 in 2011)	\$29,500
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.005 social cost factor)	0.5 - 10.5%
Standard 2012 New Employer Rate	IND AVG
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

VERMONT

Agency Websites

- Dept. of Taxes: www.state.vt.us/tax/
- Dept. of Labor: www.labor.vermont.gov/

	Effective 1/1/09	Effective 1/1/11	Effective 1/1/12
Minimum Wage	\$8.06	\$8.15	\$8.46
Minimum Cash Wage (Tipped Employee)	\$3.91	\$3.95	\$4.10
Maximum Tip Credit	\$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 (Increased from \$13,000 in 2011)	\$16,000
Employee Deduction	None
Employer FY12 Tax Rates (Eff. July 1, 2011 to June 30, 2012)	1.3 – 8.4%
Standard 2012 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

VIRGINIA

Agency Website

- Dept. of Taxation: www.tax.virginia.gov
- Dept. of Labor and Industry: www.doli.virginia.gov

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.75%

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$8,000 in 2011)	\$8,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes 0.53% pool cost charge and 0.20% fund balance charge)	0.83 – 6.93%
Standard 2012 New Employer Rate	3.23%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

VIRGIN ISLANDS

Agency Website

- Dept. of Labor: www.vidol.gov/employers.php

	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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

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

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/12/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

WASHINGTON

Agency Website

- Dept. of Labor & Industries: www.lni.wa.gov

	Effective 1/1/09	Effective 1/1/11	Effective 1/1/12
Minimum Wage (Applies to workers in both agricultural & 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)	\$8.55	\$8.67	\$9.04
Minimum Cash Wage (Tipped Employee)	\$8.55	\$8.67	\$9.04
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	None
-------------------------	------

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$37,300 in 2011)	\$38,200
Employee Deduction	None
Employer 2012 Tax Rates (Includes applicable employment administrative fund tax and socialized tax)	0.17 – 7.85%
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.

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP... the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

WEST VIRGINIA

Agency Websites

- State Tax Dept.: www.wvtax.gov/index.html
- Division of Labor:
www.wvlabor.com/newwebsite/Pages/index.html

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Unchanged from \$12,000 in 2011)	\$12,000
Employee Deduction	None
Employer 2012 Tax Rates (Maximum rate of 8.5% includes 1.0% surtax)	1.5 – 8.5%
Standard 2012 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: Fast Wage and Tax Facts on adp.com

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

The ADP logo is a registered trademark of ADP, Inc. In the Business of Your Success is a service mark of ADP, Inc. ©2012 ADP, Inc.

WISCONSIN

Agency Websites

- Dept. of Revenue: www.dor.state.wi.us
- Dept. of Workforce Development:
www.dwd.state.wi.us/default.htm

	Effective 6/1/06	Effective 7/24/09
Minimum Wage	\$6.50	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.33	\$2.33
Maximum Tip Credit	\$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 (Unchanged from \$13,000 in 2011)	\$13,000
Employee Deduction	None
Employer 2012 Tax Rates (Includes variable solvency tax)	0.27 – 9.80%
Standard 2012 New Employer Rate	IND AVG
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES
H.R. SOLUTIONS
TAX & COMPLIANCE MANAGEMENT
BENEFIT & RETIREMENT SERVICES

PROFESSIONAL EMPLOYER ORGANIZATION
TIME & LABOR MANAGEMENT
SMALL BUSINESS SERVICES

ADP, Inc. For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.



IN THE BUSINESS OF YOUR SUCCESSSM

2012 Fast Wage and Tax Facts

Published 3/1/2012. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com/fast-wage-and-tax-facts)

FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: 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 (Increased from \$106,800 in 2011)	\$110,100
ER Tax Rate (Unchanged from 2011)	6.2%
EE Tax Rates	
Eff. 01/01/12 – 12/31/12	4.2%
Eff. 01/01/13 (Tax Rate was 4.2% in 2011)	6.2%
Self-Employment Tax Rates	
Eff. 01/01/12 – 12/31/12	10.4%
Eff. 01/01/13 (Tax rate was 10.4% in 2011)	12.4%

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 RATES

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

WYOMING

Agency Website

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

	Effective 4/01/01
Minimum Wage	\$5.15
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2012 Taxable Earnings (Increased from \$22,300 in 2011)	\$23,000
Employee Deduction	None
Employer 2012 Tax Rates (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])	0.65 – 10.00%
Standard 2012 New Employer Rate (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%)	IND AVG
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
---------------------------	------

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney or accountant should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal. Contact the proper agency to verify.

Ask ADP . . . the leading provider of integrated business services:

PAYROLL SERVICES	PROFESSIONAL EMPLOYER ORGANIZATION
H.R. SOLUTIONS	TIME & LABOR MANAGEMENT
TAX & COMPLIANCE MANAGEMENT	SMALL BUSINESS SERVICES
BENEFIT & RETIREMENT SERVICES	