



2009 --- Fast Wage and Tax Facts

Published on 2/10/2009 --- subsequent changes may occur
For latest info --- check:

www.adp.com/tools-and-resources/compliance-connection/state-taxes/2009-fast-wage-and-tax-facts.aspx

FEDERAL

Agency internet web sites:

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (Social Security)

Maximum Taxable Earnings: \$106,800
(Up from \$102,000 in 2008)

EE / ER Deduction: 6.2%

Maximum Deduction: \$6,621.60
(Up from \$6,324.00 in 2008)

Self-Employment Tax: 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: 6.2%

Maximum Credit: 5.4%

Normal Net Tax: 0.8%

Supplemental Wage/Bonus Rate

Flat rate withholding method: 25%

Pay is over \$1 Million: 35%

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 State minimum wage rates may be superseded by Federal.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

DISTRICT OF COLUMBIA

Agency internet web sites:

- 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 1/1/2006	Effective 7/24/08	Effective 7/24/09
Minimum Wage:	\$7.00	\$7.55	\$8.25
Minimum Cash Wage: (Tipped Employee)	\$2.77	\$2.77	\$2.77
Maximum Tip Credit:	\$4.23	\$4.78	\$5.48

State Income Tax

Wage Withholding: Table
Supplemental Wage/Bonus Rate: No Provision

Unemployment Insurance

Maximum 2009 Taxable Earnings: \$9,000
(Unchanged from \$9,000 in 2008)

Employee Deduction: None

Employer 2009 Tax Rates: 1.5 - 6.8%
(PLUS 0.2% admin. funding assessment tax)

Standard 2009 New Employer Rate: 2.9%
(PLUS 0.2% admin. funding assessment tax)

Voluntary Contribution Permitted: No

Disability Insurance

Employee Deduction: None

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