



# 2009 --- Fast Wage and Tax Facts

Published on 4/6/2009 --- 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](http://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](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

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

## FICA (Social Security)

Maximum Taxable Earnings: \$106,800  
(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%

## WISCONSIN

Agency internet web sites:

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

	Effective 6/1/2006	Effective 7/24/2009
<b>Minimum Wage:</b>	\$6.50	\$7.25
<b>Minimum Cash Wage:</b> (Tipped Employee)	\$2.33	\$2.33
<b>Maximum Tip Credit:</b>	\$4.17	\$4.92

## State Income Tax

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

## Unemployment Insurance

Maximum 2009 Taxable Earnings: \$12,000  
(Increased from \$10,500 in 2008)

Employee Deduction: None

Employer 2009 Tax Rates:  
 (includes variable solvency tax)  
 ---payrolls less than \$500,000 0.05 – 9.80%  
 ---payrolls \$500,000 or more 0.10 – 9.80%

Standard 2009 New Employer Rate:  
 ---payrolls less than \$500,000 3.25%  
 ---payrolls \$500,000 or more 3.40%

Voluntary Contribution Permitted: Yes

## Disability Insurance

Employee Deduction: None

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