

Published 7/1/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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ALABAMA

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MINIMUM WAGE

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

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$8,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.06% employment security assessment)	0.65 – 6.8%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

None

AGENCY WEBSITES

Dept. of Revenue: http://revenue.alabama.gov/ Dept. of Labor: http://labor.alabama.gov

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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ALASKA

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$9.80
Minimum Cash Wage (Tipped Employee]	\$9.80
Maximum Tip Credit	Not Allowed

STATE INCOME TAX

Wage Withholding	None	
Supplemental Wage / Bonus Rate	None	

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$39,700 in 2016)	\$39,800
Employee 2017 Deduction (Unchange from 2016)	0.50%
Employer 2017 Tax Rates	1.0 – 5.4%
Standard 2017 New Employer Rates	1.25 – 1.73%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

None

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AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: www.revenue.state.ak.us Dept. of Labor and Workforce Development: www.labor.state.ak.us

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FEDERAL

Effective 7/24/09
\$7.25
\$2.13
\$5.12
\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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ARIZONA

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$10.00
Minimum Cash Wage (Tipped Employee)	\$7.00
Maximum Tip Credit	\$3.00

STATE INCOME TAX

Wage Withholding	% of AZ Gross Taxable Wages
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$7,000
Employee Deduction	None
Employer 2017 Tax Rates	0.04 – 10.59%
Standard 2017 New Employer Rate	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

None

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AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: www.azdor.gov Dept. of Economic Security: https://des.az.gov

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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ARKANSAS

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$8.50
Minimum Cash Wage (Tipped Employee)	\$2.63
Maximum Tip Credit	\$5.87

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.9%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$12,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.3% fund-stabilization surtax)	0.4 – 14.3%
Standard 2017 New Employer Rate (Includes 0.3% fund-stabilization surtax)	3.2%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Finance and Administration: www.dfa.arkansas.gov Dept. of Workforce Services: http://dws.arkansas.gov

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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CALIFORNIA

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MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$10.50*
Minimum Cash Wage (Tipped Employee)	\$10.50*
Maximum Tip Credit	Not Allowed
* For employers with 26 or more employees. For em	olovers with 25 or fewer

* For employers with 26 or more employees. For employers with 25 or fewer employees, the minimum wage and minimum cash wage (tipped employee) is \$10.00 an hour effective 1/1/17. California does not have a tip credit.

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$7,000
Employee Deduction	None
Employer 2017 Tax Rates (Plus 0.1% employment training tax assesssed on most ERs)	1.5 – 6.2%
Standard 2017 New Employer Rate (Plus 0.1% employment training tax)	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$106,742 in 2016)	\$110,902
Employee 2017 Deduction Rate (Unchanged from 2016)	0.9%
Employee 2017 Maximum W/H	\$998.12
Employer Contribution	None

AGENCY WEBSITES

Franchise Tax Board: www.ftb.ca.gov Employment Development Dept.: www.edd.ca.gov

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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COLORADO

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$9.30
Minimum Cash Wage (Tipped Employee)	\$6.28
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.63%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$12,200 in 2016)	\$12,500
Employee Deduction	None
Employer 2017 Tax Rates (Includes 23.94% bond principal rate)	.77 – 10.10%
Standard 2017 New Employer Rate (Includes 23.94% bond principal rate)	2.11%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Revenue: www.colorado.gov/revenue Dept. of Labor and Employment: www.colorado.gov/cdle

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25
FICA (MEDICARE)	
Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%

Additional Medicare Tax Withholding on Wages	0.9%
> \$200,000 (No Employer Match)	

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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CONNECTICUT

MINIMUM WAGE	
	Effective 1/1/17
Minimum Wage	\$10.10
Minimum Cash Wage	
Tipped hotel or restaurant employees only	\$6.38
Tipped bartenders only	\$8.23
All other tipped employees	\$9.75
Maximum Tip Credit	
Tipped hotel or restaurant employees only	\$3.72
Tipped bartenders only	\$1.87
All other tipped employees	\$0.35

STATE INCOME TAX

Wage Withholdings (Net of exemption and credit table)	Wage %	
Supplemental Wage / Bonus Rate	No Provision	

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$15,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 1.4% fund solvency surtax)	1.9 – 6.8%
Standard 2017 New Employer Rate	3.9%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee	Deduction	
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None

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AGENCY WEBSITES

Dept. of Revenue Services: www.ct.gov/DRS Dept. of Labor: www.ctdol.state.ct.us

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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DELAWARE

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None

MINIMUM WAGE

	Effective 6/1/15
Minimum Wage	\$8.25
Minimum Cash Wage (Tipped Employee)	\$2.23
Maximum Tip Credit	\$6.02

STATE INCOME TAX

Wage Withholding	Tables	
Supplemental Wage / Bonus Rate	No Provision	

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$18,500
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.2% supplemental assessment rate)	0.3 – 8.2%
Standard 2017 New Employer Rate	1.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

Division of Revenue: http://revenue.delaware.gov Dept. of Labor: http://ui.delawareworks.com

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25
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FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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DISTRICT OF COLUMBIA

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MINIMUM WAGE

	Effective 7/1/16	Effective 7/1/17
Minimum Wage	\$11.50	\$12.50
Minimum Cash Wage (Tipped Employee)	\$2.77	\$3.33
Maximum Tip Credit	\$8.73	\$9.17

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,000
Employee Deduction	None
Employer 2017 Tax Rates (Plus 0.2% administrative funding assessment)	1.6 – 7.0%
Standard 2017 New Employer Rate (Plus 0.2% administrative funding assessment)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

Office of Tax and Revenue: http://otr.cfo.dc.gov Dept. of Employment Services: www.does.dc.gov

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For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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FLORIDA

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None

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$8.10
Minimum Cash Wage (Tipped Employee)	\$5.08
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$7,000
Employee Deduction	None
Employer 2017 Tax Rates	0.1 – 5.4%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	Emp	loyee	Deduction
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AGENCY WEBSITES

Dept. of Revenue: http://floridarevenue.com Dept. of Economic Opportunity: www.floridajobs.org

Published 12/8/2016

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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GEORGIA

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,500
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.06% administrative assessment except lowest and highest rates)	.04 – 8.1%
Standard 2017 New Employer Rate (Includes 0.06% administrative assessment)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Revenue: http://dor.georgia.gov/taxes Dept. of Labor: www.dol.georgia.gov

Published 12/8/2016

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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HAWAII

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MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$9.25
Minimum Cash Wage (Tipped Employee)	\$8.50
Maximum Tip Credit	\$0.75

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$42,200 in 2016)	\$44,000
Employee Deduction	None
Employer 2017 Tax Rates	0.0 – 5.6%
Standard 2017 New Employer Rate	2.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee 2017 Deduction	0.5% of wages, up to a maximum deduction of \$5.12/wk
Employer Contribution	Difference between cost and employee contribution

AGENCY WEBSITES

Dept. of Taxation: http://tax.hawaii.gov Dept. of Labor and Industrial Relations: http://labor.hawaii.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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IDAHO

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables	
Supplemental Wage / Bonus Rate	7.4%	

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$37,200 in 2016)	\$37,800
Employee Deduction	None
Employer 2017 Tax Rates (Includes workforce training fund surtax)	0.399 – 5.4%
Standard 2017 New Employer Rate (Includes workforce training fund surtax)	1.395%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

State Tax Commission: http://tax.idaho.gov Dept. of Labor: http://labor.idaho.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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ILLINOIS

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	4.95%
Supplemental Wage / Bonus Rate	4.95%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$12,960
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.55% fund-building surtax)	0.55 – 7.35%
Standard 2017 New Employer Rate (Includes 0.55% fund-building surtax)	3.45%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Revenue: www.revenue.state.il.us Dept. of Employment Security: www.ides.illinois.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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INDIANA

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MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	3.23%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,500
Employee Deduction	None
Employer 2017 Tax Rates	0.5 – 7.4%
Standard 2017 New Employer Rate	1.6%, 2.5% or 3.23%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

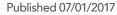
	None

AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: www.in.gov/dor

Dept. of Workforce Development: www.in.gov/dwd



For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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IOWA

MINIMUM WAGE

If annual gross sales are \$300,000 or greater and employers are in "named enterprises"*: Effective 1/1/08

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$4.35
Maximum Tip Credit	\$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 lowa Minimum Wage Law, such as certain employers in agriculture, certain summer camps, and others.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$28,300 in 2016)	\$29,300
Employee Deduction	None
Employer 2017 Tax Rates	0.0 - 8.0%
Standard 2017 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

None

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AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: https://tax.iowa.gov

Dept. of Workforce Development:

www.iowaworkforcedevelopment.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

Effective 7/24/09
\$7.25
\$2.13
\$5.12
\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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KANSAS

MINIMUM WAGE

	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	Tables	
Supplemental Wage / Bonus Rate	5.0%	

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$14,000
Employee Deduction	None
Employer 2017 Tax Rates	0.20 – 7.60%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

None

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AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: www.ksrevenue.org Dept. of Labor: www.dol.ks.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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KENTUCKY

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None

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$10,200
Employee Deduction	None
Employer 2017 Tax Rates	0.6 – 9.75%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

Dept. of Revenue: http://revenue.ky.gov Office of Employment and Training: http://kcc.ky.gov/Pages/default.aspx

Published 07/01/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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LOUISIANA

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None

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*
Maximum Tip Credit	\$5.12*

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$7,700
Employee Deduction	None
Employer 2017 Tax Rates (Includes applicable social charge assessments)	0.1 – 6.2%
Standard 2017 New Employer Rate	1.23 – 3.07%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

Dept. of Revenue: www.rev.state.la.us Workforce Commission: www.laworks.net

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MAINE

MINIMUM WAGE

	Effective 1/7/17
Minimum Wage	\$9.00
Minimum Cash Wage (Tipped Employee)	\$5.00
Maximum Tip Credit	\$4.00

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$12,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.06% competitive skills scholarship fund rate)	0.55 – 5.46%
Standard 2017 New Employer Rate (Includes 0.06% competitive skills scholarship fund rate)	1.83%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Revenue Services: www.maine.gov/revenue Dept. of Labor: www.maine.gov/labor

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MARYLAND

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None

MINIMUM WAGE

	Effective 7/1/16	Effective 7/1/17
Minimum Wage	\$8.75	\$9.25
Minimum Cash Wage (Tipped Employee)	\$3.63	\$3.63
Maximum Tip Credit	\$5.12	\$5.62

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	MD resident = 5.75% plus County W/H rate

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$8,500
Employee Deduction	None
Employer 2017 Tax Rates	0.3 – 7.5%
Standard 2017 New Employer Rate	2.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

Comptroller of MD.: www.comp.state.md.us Dept. of Labor, Licensing and Regulation: www.dllr.state.md.us

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MASSACHUSETTS

	Effective 1/1/17
Minimum Wage	\$11.00
Minimum Cash Wage (Tipped Employee)	\$3.75
Maximum Tip Credit	\$7.25

STATE INCOME TAX

MINIMUM WAGE

Wage Withholding	Tables	
Supplemental Wage / Bonus Rate	5.1%	

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$15,000
Employee Deduction	None
Employer 2017 Tax Rates (Plus 0.73% solvency assessment and 0.056% workforce training fund surcharge)	0.73 – 11.13%
Standard 2017 New Employer Rate (Plus 0.73% solvency assessment and 0.056% workforce training fund surcharge)	1.87%
Employer Medical Assistance Contribution (0.12% fourth year of liability; 0.24% fifth year of liability and 0.34% sixth year or later of liability)	0.12 – 0.34%
Workforce Training Fund 2017 Rate	0.056%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Revenue: www.mass.gov/dor

Labor and Workforce Development: www.mass.gov/lwd

Published 07/01/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MICHIGAN

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MINIMUM WAGE

	Effective 1/1/17	
Minimum Wage	\$8.90	
Minimum Cash Wage (Tipped Employee)	\$3.38	
Maximum Tip Credit	\$5.52	

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.25%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,000 Standard Wage Base
(Unchanged from 2016)	\$9,500 Wage Base for Delinquent Employers
Employee Deduction	None
Employer 2017 Tax Rates (Plus bond obligation assessment)	0.06 – 10.3%
Standard 2017 New Employer Rates (Plus 1/3 chargeable benefits component)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None

AGENCY WEBSITES

Dept. of Treasury: http://michigan.gov/taxes Unemployment Insurance Agency: http://www.michigan.gov/uia

Published 12/8/2016

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MINNESOTA

MINIMUM WAGE

If annual gross volume of sales are \$500,000 or more:

	Effective 8/1/16
Minimum Wage	\$9.50
Minimum Cash Wage	\$9.50
Maximum Tip Credit	None

If annual gross volume of sales are less than \$500,000:

	Effective 8/1/16
Minimum Wage	\$7.75
Minimum Cash Wage	\$7.75
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.25%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$31,000 in 2016)	\$32,000
Employee Deduction	None
Employer 2017 Tax Rates (Plus 0.1% workforce development assessment surcharge)	0.1 – 9.0%
Standard 2017 New Employer Rate (Plus 0.1% workforce development assessment surcharge)	1.44%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Revenue: www.revenue.state.mn.us Dept. of Employment and Economic Development: https://mn.gov/deed

Published 07/01/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MISSISSIPPI

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None

MINIMUM WAGE

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

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$14,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.20% workforce investment and training contribution rate)	0.20 – 5.60%
Standard 2017 New Employer Rates (New employers pay 1.20% in 1 st year, 1.30% in 2 nd year and 1.40% in 3 rd year; includes 0.20% workforce investment and training contribution rate)	1.20 – 1.40%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

Dept. of Revenue: www.dor.ms.gov Dept. of Employment Security: www.mdes.ms.gov

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MISSOURI

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None

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$7.70
Minimum Cash Wage (Tipped Employee)	\$3.85
Maximum Tip Credit	\$3.85

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$13,000
Employee Deduction	None
Employer 2017 Tax Rates	0.0 – 9.0%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

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



For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25
FICA (MEDICARE)	

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MONTANA

MINIMUM WAGE	
Annual Sales exceed \$110,000	Effective 1/1/17
Minimum Wage	\$8.15
Minimum Cash Wage (Tipped Employee)	\$8.15
Maximum Tip Credit	None

Annual Sales \$110,000 or less	Effective 1/1/17
Minimum Wage	\$4.00
Minimum Cash Wage (Tipped Employee)	\$4.00
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$30,500 in 2016)	\$31,400
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.13% or 0.18% administrative fund tax)	0.13 – 6.30%
Standard 2017 New Employer Rates (Includes 0.18% administrative fund tax)	1.18 – 2.68%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

None

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AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: http://revenue.mt.gov

Dept. of Labor and Industry: http://uid.dli.mt.gov

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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NEBRASKA

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$9.00
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$6.87

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,000
Employee Deduction	None
Employer 2017 Tax Rates	0.0 – 5.4%
Standard 2017 New Employer Rate	1.25%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

None

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AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: http://www.revenue.nebraska.gov/ Dept. of Labor: http://dol.nebraska.gov

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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MINIMUM WAGE

	Effective 7/1/10
Minimum Wage	\$8.25*
Minimum Cash Wage (Tipped Employee)	\$8.25*
Maximum Tip Credit	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 2017 Taxable Earnings (Increased from \$28,200 in 2016)	\$29,500
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.05% Career Enhancement Program (CEP) fee. Employers paying 5.4% not subject to CEP fee)	0.30 – 5.4%
Standard 2017 New Employer Rate (Includes 0.05% CEP fee)	3.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Taxation: http://tax.nv.gov Dept. of Employment, Training and Rehabilitation: http://detr.state.nv.us/

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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NEW HAMPSHIRE

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None

	Effective 9/1/08
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.2625
Maximum Tip Credit	\$3.9875

STATE INCOME TAX

MINIMUM WAGE

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$14,000
Employee Deduction	None
Employer Rates Effective 3Qtr2017 (Includes variable administrative contribution assessment up to 0.2%)	0.1 – 7.5%
Standard New Employer Rates Effective 3Qtr2017 (Includes 0.2% administrative contribution assessment)	1.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

Dept. of Revenue: www.revenue.nh.gov Employment Security: www.nhes.nh.gov

Published 07/01/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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NEW JERSEY

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MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$8.44
Minimum Cash Wage (Tipped Employee) ("Suggested" by State)	\$2.13
Maximum Tip Credit	\$6.31

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$32,600 in 2016)	\$33,500
Employee Deduction	0.525%
Workforce Development / Supplemental Workforce	0.0425%
UI Fund	0.3825%
Family Leave Insurance	0.10%
Maximum 2017 Employee Deduction	\$175.88
Employer FY 2018 Tax Rates	0.5 – 5.8%
Standard FY 2018 New Employer Rate (UI-2.6825% + WF/SWF-0.1175%)	2.8%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$32,600 in 2016)	\$33,500
Employee 2017 Deduction Rate	0.24%
Maximum 2017 Employee Deduction	\$80.40
Standard FY 2018 Tax Rates	0.1 – 0.75%
New Employer FY 2018 Rate	0.50%

AGENCY WEBSITES

Division of Taxation: www.state.nj.us/treasury/taxation Dept. of Labor and Workforce Development: http://lwd.dol.state.nj.us/labor

Published 07/01/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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NEW MEXICO

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

STATE INCOME TAX

MINIMUM WAGE

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.9%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$24,100 in 2016)	\$24,300
Employee Deduction	None
Employer 2017 Tax Rates	0.33 – 5.4%
Standard 2017 New Employer Rate	Greater of: 1.0% or Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

None

WORKERS' COMPENSATION

Employee Assessment (Per calendar quarter)	\$2.00
Employer Assessment (For each covered employee, per calendar quarter)	\$2.30

AGENCY WEBSITES

Taxation and Revenue Dept: www.tax.newmexico.gov Dept. of Workforce Solutions: www.dws.state.nm.us

Published 12/8/2016

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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NEW YORK

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MINIMUM WAGE

	Effective 12/31/16
Minimum Wage	\$9.70*
Minimum Cash Wage (Tipped Food Service Worker)	\$7.50*
Maximum Tip Credit (Tipped Food Service Worker)	\$2.20*
* Base rates (outside of Nassau, Suffolk and Westchester co	unties or NYC)

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.62%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$10,700 in 2016)	\$10,900
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.075% Re-employment Services Fund rate)	1.3 – 9.1%
Standard 2017 New Employer Rate (Includes 0.075% Re-employment Services Fund rate)	4.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction (Up to \$0.60 per week)	0.5%
Employer Contribution	Difference between benefit cost and employee contribution

AGENCY WEBSITES

Dept. of Taxation and Finance: www.tax.ny.gov Dept. of Labor: www.labor.ny.gov

Published 03/30/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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NORTH CAROLINA

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

MINIMUM WAGE

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.599%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$22,300 in 2016)	\$23,100
Employee Deduction	None
Employer 2017 Tax Rates	0.06 – 5.76%
Standard 2017 New Employer Rate	1.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Revenue: www.dornc.com Division of Employment Security: https://des.nc.gov

Published 07/01/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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NORTH DAKOTA

Minten WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$4.86
Maximum Tip Credit	\$2.3925

STATE INCOME TAX

MINIMUM WAGE

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	1.84%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Decreased from \$37,200 in 2016)	\$35,100
Employee Deduction	None
Employer 2017 Tax Rates	0.49 – 11.43%
Standard 2017 New Employer Rate	2.34%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

State Tax Commissioner: www.nd.gov/tax Job Service: www.jobsnd.com

Published 07/01/2017

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MINIMUM WAGE

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25
FICA (MEDICARE)	

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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Annual Sales exceed \$299,000	Effective 1/1/17
Minimum Wage	\$8.15
Minimum Cash Wage (Tipped Employee)	\$4.08
Maximum Tip Credit	\$4.07
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Annual Sales are \$299,000 or less	Effective 1/1/17
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	3.5%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,000
Employee Deduction	None
Employer 2017 Tax Rates (Plus 0.6% surcharge)	0.3 – 8.8%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

Dept. of Taxation: www.tax.ohio.gov

Dept. of Job and Family Services: http://jfs.ohio.gov





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FEDERAL

Effective 7/24/09
\$7.25
\$2.13
\$5.12
\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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OKLAHOMA

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MINIMUM WAGE

Employers of ten or more full-time employees at any one location and employers with annual gross sales over \$100,000 irrespective of number of full-time employees Effective 7/24/09

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.625
Maximum Tip Credit	\$3.625

All other employers	Effective 7/24/09
Minimum Wage	\$2.00
Minimum Cash Wage (Tipped Employee)	\$1.00
Maximum Tip Credit	\$1.00

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$17,500 in 2016)	\$17,700
Employee Deduction	None
Employer 2017 Tax Rates	0.1 – 5.5%
Standard 2017 New Employer Rate	1.5%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

None

AGENCY WEBSITES

Employee Deduction

Tax Commission: www.ok.gov/tax Employment Security Commission: http://www.ok.gov/oesc_web

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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OREGON

MINIMUM WAGE

	Effective 7/1/16	Effective 7/1/17
Minimum Wage	\$9.75*	\$10.25*
Minimum Cash Wage (Tipped Employee)	\$9.75*	\$10.25*
Maximum Tip Credit	None	None

* Base rates (medium density region)

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$36,900 in 2016)	\$38,400
Employee Deduction	None
Employer 3Q2017 Tax Rates (Includes 0.09% special payroll tax offset)	1.2 – 5.4%
Standard 2017 New Employer Rate	2.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

None

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WORKERS' COMPENSATION

Workers' Benefit Fund 2017 Assessment Rate: 2.8 cents per hour (Employer and employee each contribute 1.4 cents per hour)

AGENCY WEBSITES

Dept. of Revenue: www.oregon.gov/DOR Employment Dept.: www.oregon.gov/EMPLOY

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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PENNSYLVANIA

A more humar

None

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

STATE INCOME TAX

MINIMUM WAGE

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

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$9,500 in 2016)	\$9,750
Employee Deduction (Wages paid x 0.07%)	Unlimited
Employer 2017 Tax Rates (Includes 5.1% surcharge, 1.1% interest tax factor and 0.65% additional contribution tax)	2.6434 – 11.2616%
Standard 2017 New Employer Rate (Includes 5.1% surcharge)	3.6785%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

Dept. of Revenue: www.revenue.pa.gov Dept. of Labor and Industry: www.dli.pa.gov

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For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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PUERTO RICO

A more humar

MINIMUM WAGE

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

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$7,000
Employee Deduction	None
Employer 2017 Tax Rates (Plus variable-rate special assessment)	2.2 - 5.4%
Standard 2017 New Employer Rate (Plus 1.0% special assessment)	3.2%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,000
Employee 2017 Tax Rate	0.3%
Employer 2017 Tax Rate	0.3%

AGENCY WEBSITES

Dept. of Revenue: www.hacienda.gobierno.pr Dept. of Labor and Human Resources: www.trabajo.pr.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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RHODE ISLAND

A more humar

	Effective 1/1/17
Minimum Wage	\$9.60
Minimum Cash Wage (Tipped Employee)	\$3.89
Maximum Tip Credit	\$5.71

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.99%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$22,000 in 2016)	\$22,400 Tier I Employers
(Increased from \$23,500 in 2016)	\$23,900 Tier II Employers
Employee Deduction	None
Employer 2017 Tax Rates (Plus 0.21% job development assessment)	0.99 – 9.59%
Standard 2017 New Employer Rate (Plus 0.21% job development assessment)	1.83%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$66,300 in 2016)	\$68,100
Employee 2017 Deduction (Unchanged from 2016)	1.2%
Employer Contribution	None

AGENCY WEBSITES

Division of Taxation: www.tax.ri.gov Dept. of Labor and Training: www.dlt.ri.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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SOUTH CAROLINA

A more humar

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

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	7.0%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$14,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.06% contingency assessment)	0.06 – 5.46%
Standard 2017 New Employer Rate (Includes 0.06% contingency assessment)	1.23%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

None

AGENCY WEBSITES

Employee Deduction

Dept. of Revenue: https://dor.sc.gov Dept. of Employment and Workforce: http://dew.sc.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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SOUTH DAKOTA

	Effective 1/1/17
Minimum Wage	\$8.65
Minimum Cash Wage (Tipped Employee)	\$4.375
Maximum Tip Credit	\$4.375
Youth Minimum Wage	\$8.65*

* Non-tipped employees under 18 years old.

STATE INCOME TAX

MINIMUM WAGE

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$15,000
Employee Deduction	None
Employer 2017 Tax Rates (Plus investment fee ranging from 0.0 - 0.53%)	0.0 – 9.5%
Standard 2017 New Employer Rate (Plus investment fee of 0.55%)	1.2% - 1 st year 1.0% - 2 nd & 3 rd year
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITE

Dept. of Labor and Regulation: http://dlr.sd.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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TENNESSEE

A more humar

MINIMUM WAGE

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

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$8,000
Employee Deduction	None
Employer 2017 Tax Rates (Effective 7/1/17 - 12/31/17)	0.01 – 10.0%
Standard FY 2018 New Employer Rate (Effective 7/1/17 - 6/30/18)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction None

AGENCY WEBSITE

Dept. of Labor and Workforce Development: http://tn.gov/workforce

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

tive 7/24/09
\$7.25
\$2.13
\$5.12
\$4.25
_

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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TEXAS

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$9,000
Employee Deduction	None
Employer 2017 Tax Rates	0.59 – 8.21%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITE

Workforce Commission: http://www.twc.state.tx.us

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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UTAH

A more humar

None

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$32,200 in 2016)	\$33,100
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.2% social cost factor)	0.2 – 7.2%
Standard 2017 New Employer Rate	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

AGENCY WEBSITES

State Tax Commission: www.tax.utah.gov Dept. of Workforce Services: https://jobs.utah.gov

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For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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VERMONT

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$10.00
Minimum Cash Wage (Tipped Employee)	\$5.00
Maximum Tip Credit	\$5.00

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	24% of Federal Tax

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$16,800 in 2016)	\$17,300
Employee Deduction	None
Employer FY 2018 Tax Rates (Effective 07/1/17 - 06/30/18)	1.1 – 7.7%
Standard FY 2018 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

N	0	n	e

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AGENCY WEBSITES

Employee Deduction

Dept. of Taxes: http://tax.vermont.gov Dept. of Labor: http://labor.vermont.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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VIRGIN ISLANDS

MINIMUM WAGE		
	Effective 6/21/16	Effective 6/1/17
Minimum Wage	\$8.35	\$9.50
Minimum Cash Wage (Tipped Employee)	\$3.34	\$3.80
Maximum Tip Credit	\$5.01	\$5.70

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$23,000 in 2016)	\$23,500
Employee Deduction	None
Employer 2017 Tax Rate	1.5%
Standard 2017 New Employer Rate	2.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

None

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AGENCY WEBSITES

Employee Deduction

Bureau of Internal Revenue: www.vibir.gov Dept. of Labor: www.vidol.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

iximum Taxable Earnings creased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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VIRGINIA

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.75%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$8,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.03% pool-cost charge)	0.13 – 6.23%
Standard 2017 New Employer Rate (Includes 0.03% pool-cost charge)	2.53%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Taxation: www.tax.virginia.gov Employment Commission: www.vec.virginia.gov

Published 07/01/2017

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) pl (Unchanged from 2016)	ans \$18,000
Catch-up Contribution Limit - 401(k (age 50 & older) (Unchanged from 2016)) & 403(b) plans \$6,000

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WASHINGTON

MINIMUM WAGE

	Effective 1/1/17
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 \$9.35 per hour Effective 1/1/17)	\$11.00
Minimum Cash Wage (Tipped Employee)	\$11.00
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding

	None

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UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Increased from \$44,000 in 2016)	\$45,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes applicable employment administrative fund surtax and graduated social cost rate)	0.13 – 7.73%
Standard 2017 New Employer Rates	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

WORKERS' COMPENSATION

Employers and employees each pay half of the stay-at-work rate, medical aid fund rate, and supplemental pension fund (SPF) rate. For 2017, the SPF rate is \$0.0952 per hour; employers and employees each pay \$0.0476 per hour.

AGENCY WEBSITE

Employment Security Dept.: www.esd.wa.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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WEST VIRGINIA

	Effective 1/1/16
Minimum Wage	\$8.75
Minimum Cash Wage (Tipped Employee)	\$2.62
Maximum Tip Credit	\$6.13

STATE INCOME TAX

MINIMUM WAGE

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

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$12,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes 1.0% surtax on employers with negative balance)	1.5 – 8.5%
Standard 2017 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITES

Dept. of Revenue: www.revenue.wv.gov Workforce West Virginia: http://workforcewv.org

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FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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WISCONSIN

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None

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.33
Maximum Tip Credit	\$4.92

STATE INCOME TAX

Wage Withholding	Tables
	4.0%, 5.84%,
Supplemental Wage / Bonus Rate	6.27% or 7.65%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings (Unchanged from 2016)	\$14,000
Employee Deduction	None
Employer 2017 Tax Rates (Includes variable solvency surtaxes)	0.0 – 12.0%
Standard 2017 New Employer Rate	3.05 – 4.55%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

AGENCY WEBSITES

Dept. of Revenue: www.revenue.wi.gov Dept. of Workforce Development: http://dwd.wisconsin.gov

Published 07/01/2017

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE	
	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2016)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$118,500 in 2016)	\$127,200
Employee / Employer Tax Rate (Unchanged from 2016)	6.2%

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 (Unchanged from 2016)	25%
Pay over \$1 Million (Unchanged from 2016)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,350 in 2016)	\$3,400
Family Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2016)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2016)	\$18,000	
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2016)	\$6,000	

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WYOMING

MINIMUM WAGE

	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 2017 Taxable Earnings (Decreased from \$25,500 in 2016)	\$25,400
Employee Deduction	None
Employer 2017 Tax Rates (Includes 0.20% INEFF/NC adjustment factor and 0.14% Employment Support Fund factor)	0.34 – 8.84%
Standard 2017 New Employer Rate (Includes 0.20% INEFF/NC adjustment factor and 0.14% Employment Support Fund factor)	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction

None

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AGENCY WEBSITE

Dept. of Workforce Services: http://wyomingworkforce.org