



# 2014 Fast Wage and Tax Facts

Published 7/1/2014

For the most current information and additional states, visit us at: [www.ADP.com/Fast](http://www.ADP.com/Fast)

## FEDERAL

### AGENCY WEBSITES

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

### FICA (SOCIAL SECURITY)

<b>Maximum Taxable Earnings</b> (Increased from \$113,700 in 2013)	\$117,000
<b>EE / ER Tax Rate</b> (Unchanged from 2013)	6.2%
<b>Self-Employment Tax Rate</b> (Unchanged from 2013)	12.4%

### FICA (MEDICARE)

<b>Maximum Taxable Earnings</b>	No Limit
<b>EE / ER Tax Rate</b> (Unchanged from 2013)	1.45%
<b>EE Additional Medicare Tax withholding on wages &gt; \$200,000 eff. 1/1/13 (No ER Match)</b>	0.9%
<b>Maximum Tax</b>	No Limit
<b>Self-Employment Tax Rate</b> (Unchanged from 2013)	2.9%
<b>Self-Employment Additional Medicare Tax withholding on wages &gt; \$200,000 eff. 1/1/13</b>	0.9%

### FUTA (EMPLOYER-PAID)

<b>Maximum Taxable Earnings</b>	\$7,000
<b>Percent of Taxable Wages</b>	6.0%
<b>Maximum Credit</b>	5.4%
<b>Normal Net Tax</b>	0.6%

### SUPPLEMENTAL WAGE/BONUS RATES

<b>Flat rate withholding method</b> (Unchanged from 2013)	25%
<b>Pay over \$1 Million</b> (Unchanged from 2013)	39.6%

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 Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules.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

ADP and the ADP logo are registered trademarks of ADP, LLC.  
Copyright ©2014 ADP, LLC. ALL RIGHTS RESERVED

## CALIFORNIA

### AGENCY WEBSITES

- Franchise Tax Board: [www.ftb.ca.gov](http://www.ftb.ca.gov)
- Employment Development Dept.: [www.edd.ca.gov](http://www.edd.ca.gov)
- Dept. of Industrial Relations: [www.dir.ca.gov](http://www.dir.ca.gov)

	Effective 1/1/08	Effective 7/1/14
<b>Minimum Wage</b>	\$8.00	\$9.00
<b>Minimum Cash Wage</b> (Tipped Employee)	\$8.00	\$9.00
<b>Maximum Tip Credit</b>	Not Allowed	

### STATE INCOME TAX

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

### UNEMPLOYMENT INSURANCE

<b>Maximum 2014 Taxable Earnings</b> (Unchanged from 2013)	\$7,000
<b>Employee Deduction</b>	None
<b>Employer 2014 Tax Rates</b> (Includes 15% emergency surcharge)	1.5 - 6.2%
<b>Standard 2014 New Employer Rate</b> (Plus 0.10% training fund contribution)	3.4%
<b>Voluntary Contribution Permitted</b>	No

### DISABILITY INSURANCE

<b>Maximum 2014 Taxable Earnings</b> (Increased from \$100,880 in 2013)	\$101,636
<b>Employee 2014 Deduction Rate</b> (Unchanged from 2013)	1.0%
<b>Employee 2014 Max. W/H</b>	\$1,016.36
<b>Employer Contribution</b>	None

### Ask ADP . . . a leading provider of integrated business services:

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

For information about cost-effective solutions from ADP, please visit us at [www.adp.com](http://www.adp.com), contact your local ADP representative or call 1-800-225-5237.