



2015 Fast Wage and Tax Facts

Published 09/25/2015

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This PDF file contains the current wage/tax information for all 50 states, the District of Columbia, Puerto Rico, and the US Virgin Islands. Click on any name below and view the PDF for that state. Please check the website <http://www.ADP.com/Fast> for recent updates.

- Alabama
- Alaska
- Arizona
- Arkansas
- California
- Colorado
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- Rhode Island
- South Carolina
- South Dakota
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- Texas
- Utah
- Vermont
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2015 Fast Wage and Tax Facts

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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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ALABAMA

AGENCY WEBSITES

- Dept. of Revenue: <http://revenue.alabama.gov>
- Dept. of Labor: <http://dir.alabama.gov>

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

* Alabama has 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 2015 Taxable Earnings (Unchanged from 2014)	\$8,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.06% employment security assessment and 0.3% shared cost assessment)	0.65 - 6.8%
Standard 2015 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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ALASKA

AGENCY WEBSITES

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

	Effective 1/1/10	Effective 2/24/15
Minimum Wage	\$7.75	\$8.75
Minimum Cash Wage (Tipped Employee)	\$7.75	\$8.75
Maximum Tip Credit	Not Allowed	Not Allowed

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$37,400 in 2014)	\$38,700
Employee 2015 Deduction (Decreased from 0.62% in 2014)	0.57%
Employer 2015 Tax Rates	1.0 - 5.4%
Standard 2015 New Employer Rates	1.84 - 2.45%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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ARIZONA

AGENCY WEBSITES

- Dept. of Revenue: www.azdor.gov
- Dept. of Economic Security: www.azdes.gov

	Effective 1/1/15
Minimum Wage	\$8.05
Minimum Cash Wage (Tipped Employee)	\$5.05
Maximum Tip Credit	\$3.00

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$7,000
Employee Deduction	None
Employer 2015 Tax Rates (Plus 0.10% Job Training Tax (JTT). Some rates exempt from JTT)	0.03 - 7.79%
Standard 2015 New Employer Rate	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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ARKANSAS

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$7.50
Minimum Cash Wage (Tipped Employee)	\$2.63
Maximum Tip Credit	\$4.87

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.9%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$12,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.8% stabilization tax)	0.9 - 12.8%
Standard 2015 New Employer Rate (Includes 0.8% stabilization tax)	3.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

CALIFORNIA

AGENCY WEBSITES

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

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

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 2015 Taxable Earnings (Unchanged from 2014)	\$7,000
Employee Deduction	None
Employer 2015 Tax Rates (Plus 0.1% employment training tax assessed on most ERs)	1.5 - 6.2%
Standard 2015 New Employer Rate (Plus 0.1% employment training tax)	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$101,636 in 2014)	\$104,378
Employee 2015 Deduction Rate (Decreased from 1.0% in 2014)	0.9%
Employee 2015 Maximum W/H	\$939.40
Employer Contribution	None

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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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COLORADO

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$8.23
Minimum Cash Wage (Tipped Employee)	\$5.21
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.63%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$11,700 in 2014)	\$11,800
Employee Deduction	None
Employer 2015 Tax Rates (Includes the bond principal repayment surcharge)	.78 - 10.2%
Standard 2015 New Employer Rate (Includes the bond principal repayment surcharge)	2.13%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

CONNECTICUT

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$9.15
Minimum Cash Wage	
Tipped hotel or restaurant employees only	\$5.78
Tipped bartenders only	\$7.46
All other tipped employees	\$8.80
Maximum Tip Credit	
Tipped hotel or restaurant employees only	\$3.37
Tipped bartenders only	\$1.69
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 2015 Taxable Earnings (Unchanged from 2014)	\$15,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 1.4% fund solvency surtax)	1.9 - 6.8%
Standard 2015 New Employer Rate	4.9%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage <small>(Tipped Employee)</small>	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings <small>(Increased from \$117,000 in 2014)</small>	\$118,500
Employee / Employer Tax Rate <small>(Unchanged from 2014)</small>	6.2%
Self-Employment Tax Rate <small>(Unchanged from 2014)</small>	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate <small>(Unchanged from 2014)</small>	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 <small>(No Employer Match)</small>	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate <small>(Unchanged from 2014)</small>	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method <small>(Unchanged from 2014)</small>	25%
Pay over \$1 Million <small>(Unchanged from 2014)</small>	39.6%

DELAWARE

AGENCY WEBSITES

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

	Effective 6/1/14	Effective 6/1/15
Minimum Wage	\$7.75	\$8.25
Minimum Cash Wage <small>(Tipped Employee)</small>	\$2.23	\$2.23
Maximum Tip Credit	\$5.52	\$6.02

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings <small>(Unchanged from 2014)</small>	\$18,500
Employee Deduction	None
Employer 2015 Tax Rates <small>(Includes 0.2% supplemental assessment rate)</small>	0.3 - 8.2%
Standard 2015 New Employer Rate	2.1%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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DISTRICT OF COLUMBIA

AGENCY WEBSITES

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

	Effective 7/1/14	Effective 7/1/15
Minimum Wage	\$9.50	\$10.50
Minimum Cash Wage (Tipped Employee)	\$2.77	\$2.77
Maximum Tip Credit	\$6.73	\$7.73

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$9,000
Employee Deduction	None
Employer 2015 Tax Rates (Plus 0.2% administrative funding assessment)	1.6 - 7.0%
Standard 2015 New Employer Rate (Plus 0.2% administrative funding assessment)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage <small>(Tipped Employee)</small>	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings <small>(Increased from \$117,000 in 2014)</small>	\$118,500
Employee / Employer Tax Rate <small>(Unchanged from 2014)</small>	6.2%
Self-Employment Tax Rate <small>(Unchanged from 2014)</small>	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate <small>(Unchanged from 2014)</small>	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 <small>(No Employer Match)</small>	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate <small>(Unchanged from 2014)</small>	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method <small>(Unchanged from 2014)</small>	25%
Pay over \$1 Million <small>(Unchanged from 2014)</small>	39.6%

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FLORIDA

AGENCY WEBSITES

- Dept. of Revenue: <http://dor.myflorida.com/dor/>
- Dept. of Economic Opportunity: www.floridajobs.org

	Effective 1/1/15
Minimum Wage	\$8.05
Minimum Cash Wage <small>(Tipped Employee)</small>	\$5.03
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings <small>(Decreased from \$8,000 in 2014)</small>	\$7,000
Employee Deduction	None
Employer 2015 Tax Rates	0.24 - 5.40%
Standard 2015 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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GEORGIA

AGENCY WEBSITES

- Dept. of Revenue: <http://dor.georgia.gov/taxes>
- Dept. of Labor: www.dol.state.ga.us

	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 2015 Taxable Earnings (Unchanged from 2014)	\$9,500
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.08% administrative assessment except min and max rates)	.04 - 8.10%
Standard 2015 New Employer Rate (Includes 0.08% administrative assessment)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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HAWAII

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$7.75
Minimum Cash Wage (Tipped Employee)	\$7.25
Maximum Tip Credit	\$0.50

(Employers may take the tip credit only if the combined amount the employee receives from the employer plus the tips, is at least \$0.50 more than the applicable minimum wage rate.)

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$40,400 in 2014)	\$40,900
Employee Deduction	None
Employer 2015 Tax Rates	0.2 - 5.8%
Standard 2015 New Employer Rate	3.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$48,882.60 in 2014)	\$49,463.96
Employee 2015 Deduction	0.5% of wages, up to a maximum deduction of \$4.76/wk
Employer Contribution	Difference between cost and worker's contribution

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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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IDAHO

AGENCY WEBSITES

- State Tax Commission: www.tax.idaho.gov
- Dept. of Labor: <http://labor.idaho.gov>

	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 2015 Taxable Earnings (Increased from \$35,200 in 2014)	\$36,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes workforce training & admin reserve fund taxes)	0.453 - 5.4%
Standard 2015 New Employer Rate (Includes workforce training & admin reserve fund taxes)	1.585%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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ILLINOIS

AGENCY WEBSITES

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

	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	3.75%
Supplemental Wage / Bonus Rate	3.75%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$12,960
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.55% fund-building surtax)	0.55 - 8.15%
Standard 2015 New Employer Rate (Includes 0.55% fund-building surtax)	3.75%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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INDIANA

AGENCY WEBSITES

- Dept. of Revenue: www.in.gov/dor
- Dept. of Workforce Development: www.in.gov/dwd

	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	3.3%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$9,500
Employee Deduction	None
Employer 2015 Tax Rates (Includes 2% interest surcharge)	0.51 - 9.568%
Standard 2015 New Employer Rate	2.5%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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IOWA

AGENCY WEBSITES

- Dept. of Revenue: <https://tax.iowa.gov>
- Dept. of Workforce Development: www.iowaworks.org

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 Iowa 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 2015 Taxable Earnings (Increased from \$26,800 in 2014)	\$27,300
Employee Deduction	None
Employer 2015 Tax Rates	0.0 - 7.5%
Standard 2015 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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KANSAS

AGENCY WEBSITES

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

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.5%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$8,000 in 2014)	\$12,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes surcharge for negative-balance employers)	0.09 - 9.4%
Standard 2015 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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KENTUCKY

AGENCY WEBSITES

- Dept. of Revenue: <http://revenue.ky.gov>
- Office of Employment & Training: <http://oet.ky.gov>

	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 2015 Taxable Earnings (Increased from \$9,600 in 2014)	\$9,900
Employee Deduction	None
Employer 2015 Tax Rates (Plus 0.21% interest surcharge)	1.0 - 10.0%
Standard 2015 New Employer Rate (Plus 0.21% interest surcharge)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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LOUISIANA

AGENCY WEBSITES

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

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

* Louisiana has 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 2015 Taxable Earnings (Unchanged from 2014)	\$7,700
Employee Deduction	None
Employer 2015 Tax Rates (Includes applicable social charge assessments and 10% rate reduction)	0.10 - 6.20%
Standard 2015 New Employer Rate	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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MAINE

AGENCY WEBSITES

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

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$12,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.06% Competitive Skills Scholarship Fund rate)	0.80 - 6.92%
Standard 2015 New Employer Rate (Includes 0.06% Competitive Skills Scholarship Fund rate)	2.66%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

MARYLAND

AGENCY WEBSITES

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

	Effective 1/1/15	Effective 7/1/15
Minimum Wage	\$8.00	\$8.25
Minimum Cash Wage (Tipped Employee)	\$3.63	\$3.63
Maximum Tip Credit	\$4.37	\$4.62

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$8,500
Employee Deduction	None
Employer 2015 Tax Rates	0.6 -9.0%
Standard 2015 New Employer Rate	2.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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MASSACHUSETTS

AGENCY WEBSITES

- Dept. of Revenue: www.mass.gov/dor
- Labor and Workforce Development: www.mass.gov/lwd

	Effective 1/1/15
Minimum Wage	\$9.00
Minimum Cash Wage (Tipped Employee)	\$3.00
Maximum Tip Credit	\$6.00

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.15%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$14,000 in 2014)	\$15,000
Employee Deduction	None
Employer 2015 Tax Rates (Plus 1.0% solvency assessment and 0.056% workforce training fund contribution)	0.73 - 11.13%
Standard 2015 New Employer Rate (Plus 1.0% solvency assessment and 0.056% workforce training fund contribution)	1.87%
Employer Medical Assistance Contribution (0.12% third year of liability; 0.24% fourth year of liability and 0.34% fifth year or later of liability)	0.12 - 0.34%
Workforce Training Fund 2015 Rate	0.056%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

MICHIGAN

AGENCY WEBSITES

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

	Effective 9/1/14
Minimum Wage	\$8.15
Minimum Cash Wage (Tipped Employee)	\$3.10
Maximum Tip Credit	\$5.05

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.25%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings Eff 7/1/15 (Decreased from \$9,500 from 1/1/15-6/30/15)	\$9,000 Standard Wage Base
(Unchanged from 1/1/15-6/30/15)	\$9,500 Wage Base for Delinquent Employers
Employee Deduction	None
Employer 2015 Tax Rates (Plus a variable rate obligation assessment)	0.06 - 13.3%
Standard 2015 New Employer Rates (If applicable, plus a chargeable benefits component and obligation assessments)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

MINNESOTA

AGENCY WEBSITES

- Dept. of Revenue: www.revenue.state.mn.us
- Dept. of Employment and Economic Development:
www.uimn.gov/uimn/employers

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

	Effective 8/1/14	Effective 8/1/15
Minimum Wage	\$8.00	\$9.00
Minimum Cash Wage	\$8.00	\$9.00
Maximum Tip Credit	None	None

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

	Effective 8/1/14	Effective 8/1/15
Minimum Wage	\$6.50	\$7.25
Minimum Cash Wage	\$6.50	\$7.25
Maximum Tip Credit	None	None

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.25%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$29,000 in 2014)	\$30,000
Employee Deduction	None
Employer 2015 Tax Rates (Plus 0.10% workforce development fee)	0.1 - 9.0%
Standard 2015 New Employer Rate (Plus 0.10% workforce development fee)	1.76%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

MISSISSIPPI

AGENCY WEBSITES

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

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

* Mississippi has 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 2015 Taxable Earnings (Unchanged from 2014)	\$14,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.16% workforce investment and training fund assessment)	0.36 - 5.56%
Standard 2015 New Employer Rates (New employers pay 1.16% in the 1st year, 1.26% in the 2nd year & 1.36% in the 3rd year; rates include 0.16% workforce investment and training fund assessment)	1.16 - 1.36%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

MISSOURI

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$7.65
Minimum Cash Wage (Tipped Employee)	\$3.825
Maximum Tip Credit	\$3.825

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.0%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$13,000
Employee Deduction	None
Employer 2015 Tax Rates	0.0 - 13.65%
Standard 2015 New Employer Rate	3.51%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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2015 Fast Wage and Tax Facts

Published 12/29/2014

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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

MONTANA

AGENCY WEBSITES

- Dept. of Revenue: <http://revenue.mt.gov>
- Dept. of Labor & Industry: <http://uid.dli.mt.gov>

	Effective 1/1/15
Annual Sales exceed \$110,000	
Minimum Wage	\$8.05
Minimum Cash Wage (Tipped Employee)	\$8.05
Maximum Tip Credit	None

	Effective 1/1/15
Annual Sales \$110,000 or less	
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 2015 Taxable Earnings (Increased from \$29,000 in 2014)	\$29,500
Employee Deduction	None
Employer 2015 Tax Rates (Plus 0.18% Administrative Fund Tax)	0.02 - 6.12%
Standard 2015 New Employer Rates (Plus 0.18% Administrative Fund Tax)	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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2015 Fast Wage and Tax Facts

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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

NEBRASKA

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$8.00
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.87

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$9,000
Employee Deduction	None
Employer 2015 Tax Rates	0.0 – 5.4%
Standard 2015 New Employer Rate	1.25%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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NEVADA

AGENCY WEBSITES

- Dept. of Taxation: <http://tax.state.nv.us>
- Dept of Employment, Training and Rehabilitation:
<http://uitax.nvdetr.org>

	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 2015 Taxable Earnings (Increased from \$27,400 in 2014)	\$27,800
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.05% Career Enhancement Program (CEP) fee. ER paying 5.4% not subject to CEP fee)	0.30 - 5.4%
Standard 2015 New Employer Rate (Includes 0.05% CEP fee)	3.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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2015 Fast Wage and Tax Facts

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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

NEW HAMPSHIRE

AGENCY WEBSITES

- Dept. of Labor: www.nh.gov/labor
- Employment Security: www.nhes.nh.gov

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$14,000
Employee Deduction	None
Employer Rates Eff 4 Qtr 2015 (Includes variable administrative contribution rate)	0.1 – 7.5%
Standard New Employer Rate Eff 4 Qtr 2015 (Includes 0.2% administrative contribution rate)	1.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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2015 Fast Wage and Tax Facts

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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

NEW JERSEY

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$8.38
Minimum Cash Wage (Tipped Employee) ("Suggested" by State)	\$2.13
Maximum Tip Credit	\$6.25

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 2015 Taxable Earnings (Increased from \$31,500 in 2014)	\$32,000
Employee Deduction	0.515%
Workforce Development / Supplemental Workforce	0.0425%
UI Fund	0.3825%
Family Leave Insurance	0.09%
Maximum 2015 Employee Deduction	\$164.80
Employer FY 2016 Tax Rates	1.2 - 7.0%
Standard FY 2016 New Employer Rate (UI-3.2825% + WF/SWF-0.1175%)	3.4%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$31,500 in 2014)	\$32,000
Employee 2015 Deduction Rate	0.25%
Maximum 2015 Employee Deduction	\$80.00
Standard FY 2016 Tax Rates	0.1 - 0.75%
New Employer FY 2016 Rate	0.50%

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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

NEW MEXICO

AGENCY WEBSITES

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

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.9%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$23,400
Employee Deduction	None
Employer 2015 Tax Rates	0.33 - 5.4%
Standard 2015 New Employer Rate	Greater of: 1.0% or Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

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

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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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NEW YORK

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$8.75
Minimum Cash Wage (Tipped Food Service Worker)	\$5.00
Maximum Tip Credit (Tipped Food Service Worker)	\$3.75

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.62%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$10,300 in 2014)	\$10,500
Employee Deduction	None
Employer 2015 Tax Rates (Includes variable subsidiary rate and 0.075% Re-employment Service Fund rate)	2.1 - 9.9%
Standard 2015 New Employer Rate (Includes 0.625% subsidiary rate and 0.075% Re-employment Service Fund rate)	4.1%
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

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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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NORTH CAROLINA

AGENCY WEBSITES

- Dept of Revenue: www.dor.state.nc.us
- Division of Employment Security:
<https://desncc.com/deshome>

	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	5.75%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$21,400 in 2014)	\$21,700
Employee Deduction	None
Employer 2015 Tax Rates (Includes 20% reserve fund surtax)	0.072 - 6.912%
Standard 2015 New Employer Rate (Includes 20% reserve fund surtax)	1.2%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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2015 Fast Wage and Tax Facts

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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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NORTH DAKOTA

AGENCY WEBSITES

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

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	2.05%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$33,600 in 2014)	\$35,600
Employee Deduction	None
Employer 2015 Tax Rates	0.10 - 9.70%
Standard 2015 New Employer Rate	1.07%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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OHIO

AGENCY WEBSITES

- Dept. of Taxation: www.tax.ohio.gov
- Dept. of Job and Family Services:
<http://jfs.ohio.gov/ouc/uctax/index.stm>

	Effective 1/1/15
Minimum Wage	\$8.10
Minimum Cash Wage (Tipped Employee)	\$4.05
Maximum Tip Credit	\$4.05

<i>Annual Sales are \$297,000 or less</i>	Effective 1/1/15
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 2015 Taxable Earnings (Unchanged from 2014)	\$9,000
Employee Deduction	None
Employer 2015 Tax Rates	0.3 – 10.8%
Standard 2015 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

OKLAHOMA

AGENCY WEBSITES

- Tax Commission: www.oktax.state.ok.us
- Employment Security Commission:
http://www.ok.gov/oesc_web

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

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

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

	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	5.25%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Decreased from \$18,700 in 2014)	\$17,000
Employee Deduction	None
Employer 2015 Tax Rates	0.1 – 5.5%
Standard 2015 New Employer Rate	2.2%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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OREGON

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$9.25
Minimum Cash Wage (Tipped Employee)	\$9.25
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.0%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$35,000 in 2014)	\$35,700
Employee Deduction	None
Employer 2015 Tax Rates (Plus 0.09% special payroll tax offset)	1.5 - 5.4%
Standard 2015 New Employer Rate	2.9%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

For 2015, the Workers' Benefit Fund (WBF) assessment rate is 3.3 cents per hour. The 3.3 cents per hour rate is the employer rate and employee rate combined. Employers contribute 1.65 cents per hour and deduct 1.65 cents per hour from employees' wages.

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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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PENNSYLVANIA

AGENCY WEBSITES

- Dept. of Revenue: www.revenue.pa.gov
- Dept of Labor & Industry: www.dli.state.pa.us

	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, eff. 1/1/07)	\$4.42

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$8,750 in 2014)	\$9,000
Employee Deduction (Wages paid x 0.07%)	Unlimited
Employer 2015 Tax Rates (Includes surcharge adjustment, 1.1% interest factor surcharge and 0.65% additional contribution tax)	2.8010 - 14.0467%
Standard 2015 New Employer Rate (Includes surcharge adjustment)	3.6785%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

PUERTO RICO

AGENCY WEBSITES

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

	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 2015 Taxable Earnings (Unchanged from 2014)	\$7,000
Employee Deduction	None
Employer 2015 Tax Rates (Plus 1.0% job development tax for most employers)	2.4 - 5.4%
Standard 2015 New Employer Rate (Plus 1.0% job development tax for most employers)	3.3%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$9,000
Employee 2015 Tax Rate	0.3%
Employer 2015 Tax Rate	0.3%

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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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RHODE ISLAND

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$9.00
Minimum Cash Wage (Tipped Employee)	\$2.89
Maximum Tip Credit	\$6.11

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.99%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$20,600 in 2014)	\$21,200 Tier I Employers
(Increased from \$22,200 in 2014)	\$22,700 Tier II Employers
Employee Deduction	None
Employer 2015 Tax Rates (Plus a 0.21% job development assessment / fund)	1.69 – 9.79%
Standard 2015 New Employer Rate (Plus a 0.21% job development assessment / fund)	2.74%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$62,700 in 2014)	\$64,200
Employee 2015 Deduction (Unchanged from 2014)	1.2%
Employer Contribution	None

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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

SOUTH CAROLINA

AGENCY WEBSITES

- Dept. of Revenue: www.sctax.org
- Dept. of Employment and Workforce: <http://dew.sc.gov>

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

* South Carolina does not have a state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	7.0%

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$12,000 in 2014)	\$14,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes variable loan repayment rate & 0.06% administrative contingency assessment)	0.06 – 6.03%
Standard 2015 New Employer Rate (Includes 0.623% loan repayment component & 0.06% administrative contingency assessment)	1.55%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

Employees of Federal contractors

	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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SOUTH DAKOTA

AGENCY WEBSITES

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

	Effective 7/1/15	Effective 7/1/15
Minimum Wage	\$8.50	\$8.50 / \$7.50*
Minimum Cash Wage (Tipped Employee)	\$4.25	\$4.25
Maximum Tip Credit	\$4.25	\$4.25
Youth Sub-Minimum Wage	\$4.25	\$4.25

* Non-tipped employees under 18 years old.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$14,000 in 2014)	\$15,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes investment fee of 0.0-0.53%)	0.0 – 10.03%
Standard 2015 New Employer Rate (Includes 0.55% investment fee)	1.75%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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TENNESSEE

AGENCY WEBSITE

- Dept. of Labor and Workforce Development:
www.state.tn.us/labor-wfd

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

* Tennessee does not have a state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$9,000
Employee Deduction	None
Employer 2015 Tax Rates (Effective 7/1/15-12/31/15)	0.01 – 10.0%
Standard FY 2016 New Employer Rate (Effective 7/1/15-6/30/16)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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TEXAS

AGENCY WEBSITE

- Workforce Commission: www.twc.state.tx.us

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$9,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.10% Employment and Training Investment Assessment and 0.31% Replenishment Tax Rate)	0.47 - 7.49%
Standard 2015 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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UTAH

AGENCY WEBSITES

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

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$30,800 in 2014)	\$31,300
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.003 social cost factor)	0.3 - 7.3%
Standard 2015 New Employer Rate	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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VERMONT

AGENCY WEBSITES

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

	Effective 1/1/15
Minimum Wage	\$9.15
Minimum Cash Wage (Tipped Employee)	\$4.58
Maximum Tip Credit	\$4.57

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$16,000 in 2014)	\$16,400
Employee Deduction	None
Employer FY 2016 Tax Rates (Effective July 1, 2015 - June 30, 2016)	1.3 – 8.4%
Standard FY 2016 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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VIRGIN ISLANDS

AGENCY WEBSITES

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

	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	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$22,500 in 2014)	\$22,900
Employee Deduction	None
Employer 2015 Tax Rate	1.5%
Standard 2015 New Employer Rate	2.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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VIRGINIA

AGENCY WEBSITES

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

	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 2015 Taxable Earnings (Unchanged from 2014)	\$8,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 0.14% Pool Cost charge and 0.20% Fund Building charge)	0.44 – 6.54%
Standard 2015 New Employer Rate (Includes 0.14% Pool Cost charge and 0.20% Fund Building charge)	2.84%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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WASHINGTON

AGENCY WEBSITE

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

	Effective 1/1/15
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 \$8.05 per hour in 2015)	\$9.47
Minimum Cash Wage (Tipped Employee)	\$9.47
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	None
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UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Increased from \$41,300 in 2014)	\$42,100
Employee Deduction	None
Employer 2015 Tax Rates (Includes Employment Administration Fund and social cost rates)	0.17 – 7.85%
Standard 2015 New Employer Rates (Plus .03% Employment Administration Fund rate)	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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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 2015, the SPF rate is \$0.0896 per hour; employers and employees each pay \$0.0448 per hour.

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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WEST VIRGINIA

AGENCY WEBSITES

- Dept. of Revenue: www.revenue.wv.gov
- Workforce West Virginia:
www.wvcommerce.org/business/workforcewv

	Effective 1/1/15
Minimum Wage	\$8.00
Minimum Cash Wage (Tipped Employee)	\$2.40
Maximum Tip Credit	\$5.60

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$12,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes 1.0% surtax on certain employer groups)	1.5 – 8.5%
Standard 2015 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

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WISCONSIN

AGENCY WEBSITES

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

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

UNEMPLOYMENT INSURANCE

Maximum 2015 Taxable Earnings (Unchanged from 2014)	\$14,000
Employee Deduction	None
Employer 2015 Tax Rates (Includes variable solvency surtaxes)	0.27 – 12.0%
Standard 2015 New Employer Rate	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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

<i>Employees of Federal contractors</i>	Effective 1/1/15
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$4.90
Maximum Tip Credit	\$5.20

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$117,000 in 2014)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2014)	6.2%
Self-Employment Tax Rate (Unchanged from 2014)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2014)	1.45%
Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No Employer Match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax Rate (Unchanged from 2014)	2.9%
Self-Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2014)	25%
Pay over \$1 Million (Unchanged from 2014)	39.6%

WYOMING

AGENCY WEBSITE

- Dept. of Workforce Services: <http://wyomingworkforce.org>

	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 2015 Taxable Earnings (Increased from \$24,500 in 2014)	\$24,700
Employee Deduction	None
Employer 2015 Tax Rates (Includes INEFF/NC adjustment factor of 0.168% and employment support fund rate of 0.112%)	0.27–10.0%
Standard 2015 New Employer Rate (Includes INEFF/NC adjustment factor of 0.168% and employment support fund rate of 0.112%)	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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