

2016 Fast Wage and Tax Facts



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Published 7/8/2016

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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.

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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ALABAMA

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from 2015)	\$8,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.06% employment security assessment)	0.65 – 6.8%
Standard 2016 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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ALASKA

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$9.75
Minimum Cash Wage (Tipped Employee)	\$9.75
Maximum Tip Credit	Not Allowed

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$38,700 in 2015)	\$39,700
Employee 2016 Deduction (Decreased from 0.57% in 2015)	0.50%
Employer 2016 Tax Rates	1.0 – 5.4%
Standard 2016 New Employer Rates	1.69 – 2.10%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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ARIZONA

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from 2015)	\$7,000
Employee Deduction	None
Employer 2016 Tax Rates	0.03 – 8.91%
Standard 2016 New Employer Rate	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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ARKANSAS

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$8.00
Minimum Cash Wage (Tipped Employee)	\$2.63
Maximum Tip Credit	\$5.37

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.9%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$12,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.4% stabilization tax)	0.5 – 14.4%
Standard 2016 New Employer Rate (Includes 0.4% stabilization tax)	3.3%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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CALIFORNIA

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$10.00
Minimum Cash Wage (Tipped Employee)	\$10.00
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 2016 Taxable Earnings (Unchanged from 2015)	\$7,000
Employee Deduction	None
Employer 2016 Tax Rates (Plus 0.1% employment training tax assessed on most ERs)	1.5 – 6.2%
Standard 2016 New Employer Rate (Plus 0.1% employment training tax)	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$104,378 in 2015)	\$106,742
Employee 2016 Deduction Rate (Unchanged from 2015)	0.9%
Employee 2016 Maximum W/H	\$960.68
Employer Contribution	None

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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COLORADO

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$8.31
Minimum Cash Wage (Tipped Employee)	\$5.29
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.63%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$11,800 in 2015)	\$12,200
Employee Deduction	None
Employer 2016 Tax Rates (Includes 24.47% bond principal rate)	.77 - 10.14%
Standard 2016 New Employer Rate (Includes 24.47% bond principal rate)	2.12%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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CONNECTICUT

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$9.60
Minimum Cash Wage	
Tipped hotel or restaurant employees only	\$6.07
Tipped bartenders only	\$7.82
All other tipped employees	\$9.25
Maximum Tip Credit	
Tipped hotel or restaurant employees only	\$3.53
Tipped bartenders only	\$1.78
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 2016 Taxable Earnings (Unchanged from 2015)	\$15,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 1.4% fund solvency surtax)	1.9 – 6.8%
Standard 2016 New Employer Rate	4.3%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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DELAWARE

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$18,500
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.2% supplemental assessment rate)	0.3 – 8.2%
Standard 2016 New Employer Rate	1.9%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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DISTRICT OF COLUMBIA

MINIMUM WAGE

	Effective 7/1/15	Effective 7/1/16
Minimum Wage	\$10.50	\$11.50
Minimum Cash Wage (Tipped Employee)	\$2.77	\$2.77
Maximum Tip Credit	\$7.73	\$8.73

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$9,000
Employee Deduction	None
Employer 2016 Tax Rates (Plus 0.2% administrative funding assessment)	1.6 – 7.0%
Standard 2016 New Employer Rate (Plus 0.2% administrative funding assessment)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

	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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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FLORIDA

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$7,000
Employee Deduction	None
Employer 2016 Tax Rates	0.1 – 5.4%
Standard 2016 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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GEORGIA

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$9,500
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.08% administrative assessment that does not apply to minimum and maximum rates)	.04 – 8.1%
Standard 2016 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

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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HAWAII

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$8.50
Minimum Cash Wage (Tipped Employee)	\$7.75
Maximum Tip Credit	\$0.75

(Employers may take the tip credit only if the combined amount the employee receives from the employer plus the tips, is at least \$0.75 more than the applicable minimum wage rate.)

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$40,900 in 2015)	\$42,200
Employee Deduction	None
Employer 2016 Tax Rates	0.0 – 5.6%
Standard 2016 New Employer Rate	2.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee 2016 Deduction	0.5% of wages, up to a maximum deduction of \$4.91/wk
Employer Contribution	Difference between cost and employee contribution

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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IDAHO

MINIMUM WAGE

	Effective 7/1/07
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 2016 Taxable Earnings (Increased from \$36,000 in 2015)	\$37,200
Employee Deduction	None
Employer 2016 Tax Rates (Includes workforce training & admin reserve fund taxes)	0.425 – 5.40%
Standard 2016 New Employer Rate (Includes workforce training & admin reserve fund taxes)	1.488%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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ILLINOIS

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	3.75%
Supplemental Wage / Bonus Rate	3.75%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$12,960
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.55% fund-building surtax)	0.55 – 7.75%
Standard 2016 New Employer Rate (Includes 0.55% fund-building surtax)	3.55%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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INDIANA

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	3.3%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$9,500
Employee Deduction	None
Employer 2016 Tax Rates (Excludes solvency surcharge)	0.5 – 7.4%
Standard 2016 New Employer Rate	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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IOWA

MINIMUM WAGE

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

	Effective 1/1/08
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$4.35
Maximum Tip Credit	\$2.90

* Named enterprises include all public agencies; all hospitals and residential care facilities for the sick, elderly, mentally or physically handicapped or gifted children; all schools and preschools; most daycares; and employers engaged in construction, laundry and dry cleaning. Some types of employers are not required to comply with the 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 2016 Taxable Earnings (Increased from \$27,300 in 2015)	\$28,300
Employee Deduction	None
Employer 2016 Tax Rates	0.0 – 8.0%
Standard 2016 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

Dept. of Revenue: <https://tax.iowa.gov>
Dept. of Workforce Development:
www.iowaworkforcedevelopment.gov

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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KANSAS

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.5%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$12,000 in 2015)	\$14,000
Employee Deduction	None
Employer 2016 Tax Rates	0.20 – 7.60%
Standard 2016 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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KENTUCKY

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$9,900 in 2015)	\$10,200
Employee Deduction	None
Employer 2016 Tax Rates (Plus 0.21% interest surcharge)	1.0 – 10.0%
Standard 2016 New Employer Rate (Plus 0.21% interest surcharge)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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LOUISIANA

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from 2015)	\$7,700
Employee Deduction	None
Employer 2016 Tax Rates (Includes applicable social charge rate)	0.10 – 6.20%
Standard 2016 New Employer Rate	1.22 – 3.04%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MAINE

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from 2015)	\$12,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.06% Competitive Skills Scholarship Fund rate)	0.57 – 5.40%
Standard 2016 New Employer Rate (Includes 0.06% Competitive Skills Scholarship Fund rate)	2.04%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MARYLAND

MINIMUM WAGE

	Effective 7/1/15	Effective 7/1/16
Minimum Wage	\$8.25	\$8.75
Minimum Cash Wage (Tipped Employee)	\$3.63	\$3.63
Maximum Tip Credit	\$4.62	\$5.12

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$8,500
Employee Deduction	None
Employer 2016 Tax Rates	0.3 – 7.5%
Standard 2016 New Employer Rate	2.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MASSACHUSETTS

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$10.00
Minimum Cash Wage (Tipped Employee)	\$3.35
Maximum Tip Credit	\$6.65

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.10%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$15,000
Employee Deduction	None
Employer 2016 Tax Rates (Plus 0.81% solvency assessment and 0.056% workforce training fund surcharge)	0.73 – 11.13%
Standard 2016 New Employer Rate (Plus 0.81% solvency assessment and 0.056% workforce training fund surcharge)	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 2016 Rate	0.056%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MICHIGAN

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$8.50
Minimum Cash Wage (Tipped Employee)	\$3.23
Maximum Tip Credit	\$5.27

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.25%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 7/1/15-12/31/15)	\$9,000 Standard Wage Base
(Unchanged from 7/1/15-12/31/15)	\$9,500 Wage Base for Delinquent Employers
Employee Deduction	None
Employer 2016 Tax Rates (Plus variable rate bond obligation assessment)	0.06 – 10.3%
Standard 2016 New Employer Rates (Plus 1/3 chargeable benefits component)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MINNESOTA

MINIMUM WAGE

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

	Effective 8/1/15	Effective 8/1/16
Minimum Wage	\$9.00	\$9.50
Minimum Cash Wage	\$9.00	\$9.50
Maximum Tip Credit	None	None

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

	Effective 8/1/15	Effective 8/1/16
Minimum Wage	\$7.25	\$7.75
Minimum Cash Wage	\$7.25	\$7.75
Maximum Tip Credit	None	None

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.25%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$30,000 in 2015)	\$31,000
Employee Deduction	None
Employer 2016 Tax Rates (Plus 0.10% workforce development fee)	0.10 - 9.0%
Standard 2016 New Employer Rate (Plus 0.10% workforce development fee)	1.59%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MISSISSIPPI

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from 2015)	\$14,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.24% workforce investment and training contribution rate)	0.24 - 5.64%
Standard 2016 New Employer Rates (New employers pay 1.24% in 1 st year, 1.34% in 2 nd year and 1.44% in 3 rd year; includes 0.24% workforce investment and training contribution rate)	1.24 - 1.44%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MISSOURI

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from 2015)	\$13,000
Employee Deduction	None
Employer 2016 Tax Rates	0.0 – 9.75%
Standard 2016 New Employer Rate	3.51%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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MONTANA

MINIMUM WAGE

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

Annual Sales \$110,000 or less

	Effective 1/1/15
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 2016 Taxable Earnings (Increased from \$29,500 in 2015)	\$30,500
Employee Deduction	None
Employer 2016 Tax Rates (Includes Administrative Fund Tax)	0.13 – 6.30%
Standard 2016 New Employer Rates (Plus Administrative Fund Tax)	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NEBRASKA

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$9,000
Employee Deduction	None
Employer 2016 Tax Rates	0.0 – 5.4%
Standard 2016 New Employer Rate	1.25%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NEVADA

MINIMUM WAGE

	Effective 7/1/10
Minimum Wage	\$8.25*
Minimum Cash Wage (Tipped Employee)	\$8.25*
Maximum Tip Credit	None

* Effective 7/1/10, employers who make a qualified health insurance plan available to employees may pay a minimum wage rate of \$7.25 per hour.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$27,800 in 2015)	\$28,200
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.05% Career Enhancement Program (CEP) fee. ER paying 5.4% not subject to CEP fee)	0.30 – 5.4%
Standard 2016 New Employer Rate (Includes 0.05% CEP fee)	3.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

Dept. of Taxation: <http://tax.nv.gov>
Employment Security Division: <http://detr.state.nv.us/esd.htm>

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NEW HAMPSHIRE

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from 2015)	\$14,000
Employee Deduction	None
Employer Rates Effective 3 Qtr 2016 (Includes variable administrative contribution assessment up to 0.2%)	0.1 – 7.5%
Standard New Employer Rate Effective 3 Qtr 2016 (Includes 0.2% administrative contribution assessment)	1.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NEW JERSEY

MINIMUM WAGE

	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 2016 Taxable Earnings (Increased from \$32,000 in 2015)	\$32,600
Employee Deduction	0.505%
Workforce Development / Supplemental Workforce	0.0425%
UI Fund	0.3825%
Family Leave Insurance	0.08%
Maximum 2016 Employee Deduction	\$164.63
Employer FY 2017 Tax Rates	0.5 – 5.8%
Standard FY 2017 New Employer Rate (UI-2.6825% + WF/SWF-0.1175%)	2.8%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$32,000 in 2015)	\$32,600
Employee 2016 Deduction Rate	0.20%
Maximum 2016 Employee Deduction	\$65.20
Standard FY 2017 Tax Rates	0.1 – 0.75%
New Employer FY 2017 Rate	0.50%

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NEW MEXICO

MINIMUM WAGE

	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 2016 Taxable Earnings (Increase from 23,400 from 2015)	\$24,100
Employee Deduction	None
Employer 2016 Tax Rates	0.33 – 5.4%
Standard 2016 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

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NEW YORK

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$9.00
Minimum Cash Wage (Tipped Food Service Worker)	\$7.50
Maximum Tip Credit (Tipped Food Service Worker)	\$1.50

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.62%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$10,500 in 2015)	\$10,700
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.075% Re-employment Service Fund rate)	1.7 – 9.5%
Standard 2016 New Employer Rate (Includes 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

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NORTH CAROLINA

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.85%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$21,700 in 2015)	\$22,300
Employee Deduction	None
Employer 2016 Tax Rates	0.06 – 5.76%
Standard 2016 New Employer Rate	1.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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NORTH DAKOTA

MINIMUM WAGE

	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	1.84%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$35,600 in 2015)	\$37,200
Employee Deduction	None
Employer 2016 Tax Rates	0.28 – 10.72%
Standard 2016 New Employer Rate	1.62%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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OHIO

MINIMUM WAGE

Annual Sales exceed \$297,000	Effective 1/1/15
Minimum Wage	\$8.10
Minimum Cash Wage (Tipped Employee)	\$4.05
Maximum Tip Credit	\$4.05

Annual Sales are \$297,000 or less

	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 2016 Taxable Earnings (Unchanged from 2015)	\$9,000
Employee Deduction	None
Employer 2016 Tax Rates	0.3 – 8.7%
Standard 2016 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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OKLAHOMA

MINIMUM WAGE

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	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increasing from \$17,000 in 2015)	\$17,500
Employee Deduction	None
Employer 2016 Tax Rates	0.1 – 5.5%
Standard 2016 New Employer Rate	1.5%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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OREGON

MINIMUM WAGE

	Effective 7/1/16
Minimum Wage	\$9.75
Minimum Cash Wage (Tipped Employee)	\$9.75
Maximum Tip Credit	None
Minimum Wage / Minimum Cash Wage (Tipped Employee) for nonurban counties is \$9.50 effective 7/1/16	

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.0%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$35,700 in 2015)	\$36,900
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.09% special payroll tax offset, except 5.4% tax rate.)	1.2 – 5.4%
Standard 2016 New Employer Rate	2.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

For 2016, 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.

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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PENNSYLVANIA

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$9,000 in 2015)	\$9,500
Employee Deduction (Wages paid x 0.07%)	Unlimited
Employer 2016 Tax Rates (Includes 5.1% surcharge, 1.1% interest tax factor and 0.65% additional contribution tax)	2.8010 – 10.8937%
Standard 2016 New Employer Rate (Includes 5.1% surcharge)	3.6785%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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PUERTO RICO

MINIMUM WAGE

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

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$7,000
Employee Deduction	None
Employer 2016 Tax Rates (Plus variable-rate special assessment)	2.4 – 5.4%
Standard 2016 New Employer Rate (Plus 1.0% special assessment)	3.3%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$9,000
Employee 2016 Tax Rate	0.3%
Employer 2016 Tax Rate	0.3%

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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RHODE ISLAND

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$9.60
Minimum Cash Wage (Tipped Employee)	\$3.39
Maximum Tip Credit	\$6.21

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.99%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$21,200 in 2015)	\$22,000 Tier I Employers
(Increased from \$22,700 in 2015)	\$23,500 Tier II Employers
Employee Deduction	None
Employer 2016 Tax Rates (Plus a 0.21% job development assessment / fund)	1.69 – 9.79%
Standard 2016 New Employer Rate (Plus a 0.21% job development assessment / fund)	2.27%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$64,200 in 2015)	\$66,300
Employee 2016 Deduction (Unchanged from 2015)	1.2%
Employer Contribution	None

AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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SOUTH CAROLINA

MINIMUM WAGE

	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 2016 Taxable Earnings (Unchanged from in 2015)	\$14,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.06% contingency assessment)	0.06 - 5.46%
Standard 2016 New Employer Rate (Includes 0.06% contingency assessment)	1.39%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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SOUTH DAKOTA

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$8.55
Minimum Cash Wage (Tipped Employee)	\$4.275
Maximum Tip Credit	\$4.275
Youth Sub-Minimum Wage	\$4.25*

* Non-tipped employees under 18 years old.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$15,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes investment fee of 0.0 - 0.55%)	0.0 - 9.5%
Standard 2016 New Employer Rate (Includes 0.55% investment fee)	1.75%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITE

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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TENNESSEE

MINIMUM WAGE

	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 2016 Taxable Earnings (Decreased from \$9,000 in 2015)	\$8,000
Employee Deduction	None
Employer 2016 Tax Rates (Effective 7/1/16 - 12/31/16)	0.01 - 10.0%
Standard FY 2017 New Employer Rate (Effective 7/1/16 - 6/30/17)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITE

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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TEXAS

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$9,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.10% Employment and Training Investment Assessment, 0.30% Replenishment Tax and variable rate Obligation Assessment)	0.45 – 7.47%
Standard 2016 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITE

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

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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UTAH

MINIMUM WAGE

	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 2016 Taxable Earnings (Increased from \$31,300 in 2015)	\$32,200
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.003 social cost factor)	0.2 – 7.2%
Standard 2016 New Employer Rate	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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VERMONT

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$9.60
Minimum Cash Wage (Tipped Employee)	\$4.80
Maximum Tip Credit	\$4.80

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$16,400 in 2015)	\$16,800
Employee Deduction	None
Employer FY 2017 Tax Rates (Effective July 1, 2016 - June 30, 2017)	1.3 – 8.4%
Standard FY 2017 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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VIRGIN ISLANDS

MINIMUM WAGE

	Effective 6/21/16
Minimum Wage	\$8.35
Minimum Cash Wage (Tipped Employee)	\$3.34
Maximum Tip Credit	\$5.01

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$22,900 in 2015)	\$23,000
Employee Deduction	None
Employer 2016 Tax Rate	1.5%
Standard 2016 New Employer Rate	2.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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VIRGINIA

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.75%

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$8,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.07% Pool Cost charge)	0.17 – 6.27%
Standard 2016 New Employer Rate (Includes 0.07% Pool Cost charge)	2.57%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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WASHINGTON

MINIMUM WAGE

	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 effective 1/1/15)	\$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 2016 Taxable Earnings (Increased from \$42,100 in 2015)	\$44,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes .03% Employment Administration Fund rate and .30% Social Cost rate)	0.13 – 7.73%
Standard 2016 New Employer Rates	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 2016, the SPF rate is \$0.0952 per hour; employers and employees each pay \$0.0476 per hour.

AGENCY WEBSITE

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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WEST VIRGINIA

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$12,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes 1.0% surtax on certain employer groups)	1.5 - 8.5%
Standard 2016 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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WISCONSIN

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Unchanged from 2015)	\$14,000
Employee Deduction	None
Employer 2016 Tax Rates (Includes variable solvency surtaxes)	0.05 – 12.0%
Standard 2016 New Employer Rate	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITES

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

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FEDERAL

MINIMUM WAGE

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

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2015)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Unchanged from 2015)	\$118,500
Employee / Employer Tax Rate (Unchanged from 2015)	6.2%

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Unchanged from 2015)	25%
Pay over \$1 Million (Unchanged from 2015)	39.6%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$3,350
Family Contribution Limit (Employee & Employer) (Increased from \$6,650 in 2015)	\$6,750
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2015)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Unchanged from 2015)	\$18,000
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2015)	\$6,000

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WYOMING

MINIMUM WAGE

	Effective 4/01/01
Minimum Wage	\$5.15
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2016 Taxable Earnings (Increased from \$24,700 in 2015)	\$25,500
Employee Deduction	None
Employer 2016 Tax Rates (Includes 0.16% INEFF/NC adjustment factor and 0.11% Employment Support Fund factor)	0.27 – 8.77%
Standard 2016 New Employer Rate (Includes 0.16% INEFF/NC adjustment factor and 0.11% Employment Support Fund factor)	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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AGENCY WEBSITE

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

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