### FEDERAL

#### MINIMUM WAGE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum Wage</td>
<td>$7.25</td>
</tr>
<tr>
<td>Minimum Cash Wage (Tipped Employee)</td>
<td>$2.13</td>
</tr>
<tr>
<td>Maximum Tip Credit</td>
<td>$5.12</td>
</tr>
<tr>
<td>Youth Sub-Minimum Wage</td>
<td>$4.25</td>
</tr>
</tbody>
</table>

#### FICA (SOCIAL SECURITY)

- **Effective 7/24/09**
- **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 (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%

#### FUTA (EMPLOYER-PAID)

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

### OHIO

#### MINIMUM WAGE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
</table>
| 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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage Withholding Tables</td>
<td></td>
</tr>
<tr>
<td>Supplemental Wage / Bonus Rate</td>
<td>3.5%</td>
</tr>
</tbody>
</table>

#### 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

#### AGENCY WEBSITES

- Dept. of Taxation: [www.tax.ohio.gov](http://www.tax.ohio.gov)

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