

401(k), 403(b), 457 Contributions	\$20,500 / year
Catch Up Age 50 or Over	\$6,500 / year
Highly Compensated	\$135,000 / year
Adoption Assistance	\$14,890
Foreign Earned Income	\$112,000
Foreign Housing Allowance	\$15,680
FSA / Rollover Without Grace Period	\$2,850 / \$570
FSA – Dependent Care	\$2,500 / \$5,000
FUTA (no surcharge)	6% / \$7,000 Wage Base
HSA Single Contribution / 55 and Over Catch Up Contribution	\$3,650 / \$1,000
HSA Family Contribution / 55 and Over Catch Up Contribution	\$7,300 / \$1,000
Minimum Wage	\$7.25
Minimum Wage – Tipped	\$2.13
Maximum Tip Credit (some states are different)	\$5.12
Minimum Wage – Federal Contractor	Varies

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Mileage Rate – Standard Business	0.585
Mileage Rate – Charitable	0.14
Mileage Rate – Medical/Moving	0.18
Medicare Base – Employee	Up to \$200,000 / 1.45% More than \$200,000 / 2.35%
Medicare Base – Employer	All Wages / 1.45%
MSA Deductible – Single / Out-of-Pocket	\$2,450-\$3,700 / \$4,950
MSA Deductible – Family / Out-of-Pocket	\$4,950-\$7,400 / \$9,050
MSA Contribution – Single	65% of deductible
MSA Contribution – Family	75% of deductible
Parking Allowance	\$280 / month
Transit Passes	\$280 / month
Social Security Base – Employee	\$147,000 / 6.2%
Social Security Base – Employer	\$147,000 / 6.2%
Supplemental Tax Rate	22%
Supplemental Rate, Portion Over \$1,000,000	37%

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STATE – TYPE	SUI WAGE LIMIT	SUPP RATE	MIN WAGE (\$)
Alabama	\$8,000	5%	\$7.25
Alaska	\$45,200	N/A	\$10.34
Arizona	\$7,000		\$12.80
Arkansas	\$10,000	5.9%	\$11.00
California (SDI)	\$145,600	6.6%	Varies
California (UI)	\$7,000	Stock Options 10.23%	Varies
Colorado	\$17,000		\$12.56
Connecticut	\$15,000	Employee Withholding Rate	\$13.00
Delaware	\$16,500		\$10.50
District of Columbia	\$9,000		\$15.20
Florida	\$7,000	N/A	\$10.00
Georgia	\$9,500	2-5.75%	\$7.25
Hawaii	\$51,600		\$10.10
Idaho	\$46,500	6.5%	\$7.25

STATE – TYPE	SUI WAGE LIMIT	SUPP RATE	MIN WAGE (\$)
Illinois	\$12,960	4.95%	\$12.00
Indiana	\$9,500	3.23%	\$7.25
Iowa	\$34,800	6%	\$7.25
Kansas	\$14,000	5%	\$7.25
Kentucky	\$11,100		\$7.25
Louisiana	\$7,700		\$7.25
Maine	\$12,000	5%	\$12.75
Maryland	\$8,500	Varies	\$12.50
Massachusetts	\$15,000		\$14.25
Michigan	\$9,500	4.25%	\$9.65
Minnesota	\$38,800	6.25%	\$8.42- \$10.33
Mississippi	\$14,000		\$7.25
Missouri	\$11,000	5.3%	\$11.15
Montana	\$38,100	6%	\$9.20

Add to regular wages > Compute tax on total > Subtract tax withheld from regular wages

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Nebraska	\$9,000/ \$24,000	5%	\$9.00
Nevada	\$36,600	N/A	\$8.75- \$9.75
New Hampshire	\$14,000	N/A	\$7.25
New Jersey	\$39,800		\$13.00
New Mexico	\$28,700	5.9%	\$11.50
New York – NYC	N/A	4.25%	TBD
New York	\$12,000	11.7%	TBD
North Carolina	\$28,000	5.09%	\$7.25
North Dakota	\$38,400	1.84%	\$7.25
Ohio	\$9,000	3.5%	\$7.25- \$9.30
Oklahoma	\$24,800	5%	\$7.25
Oregon	\$47,700	8%	Varies
Pennsylvania	\$10,000	3.07%	\$7.25
Puerto Rico	\$7,000		\$8.50

STATE – TYPE	SUI WAGE LIMIT	SUPP RATE	MIN WAGE (\$)
Rhode Island	\$24,600/ \$26,100		\$12.25
South Carolina	\$14,000	7%	\$7.25
South Dakota	\$15,000	N/A	\$9.95
Tennessee	\$7,000	N/A	\$7.25
Texas	\$9,000		\$7.25
Utah	\$38,900		\$7.25
Vermont	\$15,500	Varies	\$12.55
Virgin Islands	\$30,800	Varies	\$10.50
Virginia	\$8,000	5.75%	\$11.00
Washington	\$62,500	N/A	\$14.49
West Virginia	\$12,000	3-6.5%	\$8.75
Wisconsin	\$14,000	4-7.65%	\$7.25
Wyoming	\$27,700	N/A	\$7.25

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