



# Quick Wage & Tax Guide 2023

## SELECT A STATE OR TERRITORY

- |                      |                |                     |
|----------------------|----------------|---------------------|
| Alabama              | Louisiana      | Oklahoma            |
| Alaska               | Maine          | Oregon              |
| Arizona              | Maryland       | Pennsylvania        |
| Arkansas             | Massachusetts  | Puerto Rico         |
| California           | Michigan       | Rhode Island        |
| Colorado             | Minnesota      | South Carolina      |
| Connecticut          | Mississippi    | South Dakota        |
| Delaware             | Missouri       | Tennessee           |
| District of Columbia | Montana        | Texas               |
| Florida              | Nebraska       | U.S. Virgin Islands |
| Georgia              | Nevada         | Utah                |
| Hawaii               | New Hampshire  | Vermont             |
| Idaho                | New Jersey     | Virginia            |
| Illinois             | New Mexico     | Washington          |
| Indiana              | New York       | West Virginia       |
| Iowa                 | North Carolina | Wisconsin           |
| Kansas               | North Dakota   | Wyoming             |
| Kentucky             | Ohio           |                     |

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**Please note that some tax withholding tables for certain states are expected to change after the IRS releases guidance. Please refer to your state's government official website for additional information.**

*PrimePay Disclaimer: Please note that our guidance is designed only to provide general information on the issues. It is not intended to be a comprehensive summary of all laws which may be applicable to your situation, treat exhaustively the subjects covered, provide legal advice, or render a legal opinion. If you have any questions about this guidance, you should consult with your own legal advisor.*

# Alabama - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*No state minimum wage laws apply. Youth minimum wage is \$4.25

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$8,000
Employee Deduction	None
Employer Tax Rates	0.2 - 6.8%*
New Employer Tax Rates	2.7%

\*Includes 0.6% Stabilization Tax.

## MORE INFORMATION

Dept. of Revenue: [revenue.alabama.gov](https://revenue.alabama.gov)  
 Dept. of Labor: [labor.alabama.gov](https://labor.alabama.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Alaska - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$10.85
Minimum Cash Wage (Tipped)	\$10.85
Maximum Tip Credit	Not Allowed

\*Youth minimum wage is \$7.25.

## STATE INCOME TAX

Withholding Tax Rate	None
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$47,100
Employee Deduction	0.51%
Employer Tax Rates	1.0 - 5.4%
New Employer Tax Rates	3.0%

## MORE INFORMATION

Dept. of Revenue: [dor.alaska.gov](http://dor.alaska.gov)  
 Dept. of Labor & Workforce Development: [labor.alaska.gov](http://labor.alaska.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Arizona - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.85
Minimum Cash Wage (Tipped)	\$10.85
Maximum Tip Credit	\$3.00

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">% of AZ Gross Taxable Wages</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$8,000
Employee Deduction	None
Employer Tax Rates	0.08 - 20.93%
New Employer Tax Rates	2.0%

## MORE INFORMATION

Dept. of Revenue: [azdor.gov](http://azdor.gov)  
 Dept. of Economic Security: [des.az.gov](http://des.az.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Arkansas - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$11.00
Minimum Cash Wage (Tipped)	\$2.63
Maximum Tip Credit	\$8.37

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	0.3 - 14.2%*
New Employer Tax Rates	3.1%*

## MORE INFORMATION

Dept. of Finance & Admin: [dfa.arkansas.gov](https://dfa.arkansas.gov)  
 Dept. of Workforce Services: [dws.arkansas.gov](https://dws.arkansas.gov)

\*Includes 0.3% fund-stabilization surtax.

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# California - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$15.50~	Withholding Tax Rate	<a href="#">Tables</a>
Minimum Cash Wage (Tipped)	\$15.50~		
Maximum Tip Credit	Not Allowed		

\*For employers with 26 or more employees. For employers with 25 or fewer employees, the minimum wage and minimum cash wage (tipped employee) is \$15.50 an hour effective 1/1/23. California does not have a tip credit.

## STATE INCOME TAX

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	1.5-6.2%
New Employer Tax Rates	3.4%

\*Plus 0.1% employment training tax.

## MORE INFORMATION

Franchise Tax Board: [ftb.ca.gov](http://ftb.ca.gov)  
 Employment Development Dept.: [edd.ca.gov](http://edd.ca.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Colorado - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.65
Minimum Cash Wage (Tipped)	\$10.62
Maximum Tip Credit	\$3.02

\*Youth minimum wage is \$11.60.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$20,400
Employee Deduction	None
Employer Tax Rates	0.75-10.39%
New Employer Tax Rates	1.7%

## MORE INFORMATION

Dept. of Revenue: [cdor.colorado.gov](http://cdor.colorado.gov)  
 Dept. of Labor & Employment: [cdle.colorado.gov](http://cdle.colorado.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Connecticut - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$15.00 <sup>*</sup>
Minimum Cash Wage (Tipped)	\$2.13 <sup>**</sup>
Maximum Tip Credit	\$0.35 <sup>***</sup>

<sup>\*</sup>Effective June 1, 2023. Youth minimum wage is \$11.90.

<sup>\*\*</sup>Adheres to federal amount but varies by industry.

<sup>\*\*\*</sup>For restaurant employees. Tipped wage is \$0.30 for other employees.

## STATE INCOME TAX

Withholding Tax Rate [Tables](#)

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$15,000
Employee Deduction	None
Employer Tax Rates	1.7-6.6% <sup>*</sup>
New Employer Tax Rates	2.8%

<sup>\*</sup>Includes 1.4% fund solvency surtax.

## MORE INFORMATION

Dept. of Revenue Services: [ct.gov/drs](https://ct.gov/drs)

Dept. of Labor: [portal.ct.gov/dol](https://portal.ct.gov/dol)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

<sup>\*</sup>Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Delaware - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$11.75
Minimum Cash Wage (Tipped)	\$2.23
Maximum Tip Credit	\$9.52

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$18,500
Employee Deduction	None
Employer Tax Rates	0.3-8.2%
New Employer Tax Rates	1.3%

## MORE INFORMATION

Dept. of Revenue: [revenue.delaware.gov](https://revenue.delaware.gov)  
 Dept. of Labor: [ui.delawareworks.com](https://ui.delawareworks.com)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# District of Columbia - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$16.10*
Minimum Cash Wage (Tipped)	\$5.35
Maximum Tip Credit	\$10.75

\*DC's minimum wage will increase to \$17.00 on July 1, 2023. Youth minimum wage is \$4.25 for the first 90 calendar days and \$7.25 after.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	1.6-7.0%*
New Employer Tax Rates	2.7%*

\*Plus 0.2% administrative funding assessment.

## MORE INFORMATION

Office of Tax & Revenue: [otr.cfo.dc.gov](http://otr.cfo.dc.gov)  
Dept. of Employment Services: [does.dc.gov](http://does.dc.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Florida - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$12.00*
Minimum Cash Wage (Tipped)	\$7.98
Maximum Tip Credit	\$3.02

\*Florida's minimum wage will increase to \$12.00 on September 30, 2023.  
Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	None
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	0.1-5.4%
New Employer Tax Rates	2.7%

## MORE INFORMATION

Dept. of Revenue: [floridarevenue.com](http://floridarevenue.com)  
Dept. of Economic Opportunity: [floridajobs.org](http://floridajobs.org)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Georgia - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$5.15*
Minimum Cash Wage (Tipped)	None
Maximum Tip Credit	None

\*If covered by Fair Labor Standards Act - \$7.25.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,500
Employee Deduction	None
Employer Tax Rates	0.04-8.1%
New Employer Tax Rates	2.7%*

## MORE INFORMATION

Dept. of Revenue: <a href="http://dor.georgia.gov">dor.georgia.gov</a>
Dept. of Labor: <a href="http://dol.georgia.gov">dol.georgia.gov</a>

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Hawaii - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$12.00
Minimum Cash Wage (Tipped)	\$11.00
Maximum Tip Credit	\$1.00

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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\*Tip Credit in Hawaii is permissible if the combined amount the employee receives from the employer and in tips is at least \$7.00 more than the applicable minimum wage.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$56,700
Employee Deduction	None
Employer Tax Rates	0.0-6.20%
New Employer Tax Rates	4.0%

## MORE INFORMATION

Dept. of Taxation: [tax.hawaii.gov](http://tax.hawaii.gov)  
 Dept. of Labor & Industrial Relations: [labor.hawaii.gov](http://labor.hawaii.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Idaho - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$3.35
Maximum Tip Credit	\$3.90

\*Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate [Tables](#)

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$49,900
Employee Deduction	None
Employer Tax Rates	0.207-5.4%
New Employer Tax Rates	1.0%

## MORE INFORMATION

State Tax Commission: [tax.idaho.gov](http://tax.idaho.gov)  
Dept. of Labor: [labor.idaho.gov](http://labor.idaho.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Illinois - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.00
Minimum Cash Wage (Tipped)	\$7.80
Maximum Tip Credit	\$5.20*

\*40% of the applicable wage. Youth minimum wage is \$13.00.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,960
Employee Deduction	None
Employer Tax Rates	0.725-7.625%
New Employer Tax Rates	3.525%

\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.

## MORE INFORMATION

Dept. of Revenue: [tax.illinois.gov](http://tax.illinois.gov)  
 Dept. of Employment Security: [ides.illinois.gov](http://ides.illinois.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Indiana - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,500
Employee Deduction	None
Employer Tax Rates	0.5-7.4%
New Employer Tax Rates	2.5%

## MORE INFORMATION

Dept. of Revenue: [in.gov/dor](https://www.in.gov/dor)  
 Dept. of Workforce Development: [in.gov/dwd](https://www.in.gov/dwd)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Iowa - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$4.35
Maximum Tip Credit	\$2.90

\*40% of the applicable wage.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$36,100
Employee Deduction	None
Employer Tax Rates	0.0-7.5%
New Employer Tax Rates	1.0%

## MORE INFORMATION

Dept. of Revenue: [tax.iowa.gov](http://tax.iowa.gov)  
 Dept. of Workforce Development: [iowaworkforcedevelopment.gov](http://iowaworkforcedevelopment.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Kansas - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.17-6.4%
New Employer Tax Rates	2.7%

## MORE INFORMATION

Dept. of Revenue: [ksrevenue.org](https://ksrevenue.org)  
 Dept. of Labor: [dol.ks.gov](https://dol.ks.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Kentucky - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$11,100
Employee Deduction	None
Employer Tax Rates	0.225-8.925%
New Employer Tax Rates	2.7%

## MORE INFORMATION

Dept. of Revenue: [revenue.ky.gov](https://revenue.ky.gov)  
 Kentucky Career Center: [kcc.ky.gov](https://kcc.ky.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Louisiana - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*No state minimum wage laws apply. Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,700
Employee Deduction	None
Employer Tax Rates	0.09-6.2%
New Employer Tax Rates	1.15-2.86%

## MORE INFORMATION

Dept. of Revenue: [rev.state.la.us](http://rev.state.la.us)  
Workforce Commission: [laworks.net](http://laworks.net)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Maine - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.80
Minimum Cash Wage (Tipped)	\$6.90
Maximum Tip Credit	\$6.90*

\*50% of the applicable wage.

## STATE INCOME TAX

Withholding Tax Rate [Tables](#)

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,000
Employee Deduction	None
Employer Tax Rates	0.53-6.16%*
New Employer Tax Rates	2.31%*

\*Includes the CSSF Rate of 0.07% and UPAF rate of 0.13%

## MORE INFORMATION

Revenue Services: [maine.gov/revenue](https://maine.gov/revenue)  
Dept. of Labor: [maine.gov/labor](https://maine.gov/labor)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Maryland - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.25*
Minimum Cash Wage (Tipped)	\$3.63
Maximum Tip Credit	\$9.62***

\*Increase applies to only employers with 15 or more employees. Youth minimum wage is \$11.26. \*\*Consult with your state government site for employee size changes.

## STATE INCOME TAX

Withholding Tax Rate [Tables](#)

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$8,500
Employee Deduction	None
Employer Tax Rates	1-10.5%
New Employer Tax Rates	2.3%

## MORE INFORMATION

Comptroller of MD: [marylandtaxes.gov](http://marylandtaxes.gov)  
 Dept. of Labor, Licensing, & Regulation: [dlr.state.md.us](http://dlr.state.md.us)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Massachusetts - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$15.00
Minimum Cash Wage (Tipped)	\$6.75
Maximum Tip Credit	\$8.25

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$15,000
Employee Deduction	None
Employer Tax Rates	0.94-14.37%
New Employer Tax Rates	2.42%

## MORE INFORMATION

Dept. of Revenue: [mass.gov/dor](https://www.mass.gov/dor)  
Labor & Workforce Development: [mass.gov/lwd](https://www.mass.gov/lwd)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Michigan - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$10.10
Minimum Cash Wage (Tipped)	\$3.84
Maximum Tip Credit	\$6.26

\*Youth minimum wage is \$8.59.

## STATE INCOME TAX

Withholding Tax Rate [Tables](#)

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,500
Employee Deduction	None
Employer Tax Rates	0.06-10.3%
New Employer Tax Rates	2.7%

## MORE INFORMATION

Dept. of Treasury: [michigan.gov/taxes](https://michigan.gov/taxes)  
 Unemployment Insurance Agency: [michigan.gov/uia](https://michigan.gov/uia)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Minnesota - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE (LARGE EMPLOYER)

Minimum Wage	\$10.59*
Minimum Cash Wage (Tipped)	\$10.59*
Maximum Tip Credit	None

## MINIMUM WAGE (SMALL EMPLOYER)

Minimum Wage	\$8.63
Minimum Cash Wage (Tipped)	\$8.63
Maximum Tip Credit	None

\*For large employers. \$8.63 for small employers, training wage, and youth wage.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$40,000
Employee Deduction	None
Employer Tax Rates	0.1-9.00%*
New Employer Tax Rates	1.0%

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## MORE INFORMATION

Dept. of Revenue: [revenue.state.mn.us](https://revenue.state.mn.us)  
 Dept. of Employment & Economic Development: [uimn.org/employers](https://uimn.org/employers)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Mississippi - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*No state minimum wage laws apply. Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.0-5.4%
New Employer Tax Rates	1.2%

\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.

## MORE INFORMATION

Dept. of Revenue: [dor.ms.gov](http://dor.ms.gov)  
 Dept. of Employment Security: [mdes.ms.gov](http://mdes.ms.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Missouri - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$12.00 <sup>*</sup>
Minimum Cash Wage (Tipped)	\$6.00 <sup>*</sup>
Maximum Tip Credit	\$6.00 <sup>**</sup>

<sup>\*</sup>Unless business annual sales total less than \$500,000. <sup>\*\*</sup>50% of the applicable minimum wage.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$10,500
Employee Deduction	None
Employer Tax Rates	0.0-9.0%
New Employer Tax Rates	2.51%

## MORE INFORMATION

Dept. of Revenue: [dor.mo.gov](http://dor.mo.gov)  
Dept. of Labor: [labor.mo.gov](http://labor.mo.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Montana - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE (ANNUAL SALES >\$110K)

Minimum Wage	\$9.95*
Minimum Cash Wage (Tipped)	\$9.95*
Maximum Tip Credit	None

## MINIMUM WAGE (ANNUAL SALES <\$110K)

Minimum Wage	\$4.00
Minimum Cash Wage (Tipped)	\$4.00
Maximum Tip Credit	None

\*If annual sales exceed \$110,000. If annual sales are less, minimum wage is \$4.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$40,500
Employee Deduction	None
Employer Tax Rates	0.13 - 6.30%*
New Employer Tax Rates	1.18-2.38%**

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## MORE INFORMATION

Dept. of Revenue: [revenue.mt.gov](https://revenue.mt.gov)  
 Dept. of Labor & Industry: [uid.dli.mt.gov](https://uid.dli.mt.gov)

\*Includes 0.13% or 0.18% administrative fund tax. \*\*Includes 0.18% administrative fund tax.

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Nebraska - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$10.50
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$8.37

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000 - \$24,000
Employee Deduction	None
Employer Tax Rates	0.0-5.4%
New Employer Tax Rates	1.25%

## MORE INFORMATION

Dept. of Revenue: [revenue.nebraska.gov](https://revenue.nebraska.gov)  
 Dept. of Labor: [dol.nebraska.gov](https://dol.nebraska.gov)

\*\$24,000 for employers assigned the maximum rate.

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Nevada - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$11.25*
Minimum Cash Wage (Tipped)	\$9.75**
Maximum Tip Credit	\$8.75**

## STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

\*This rate applies only to employers that don't provide health benefits.  
 \*\*Effective 7/1/10: Employers that offer a qualified health insurance plan can pay the federal minimum wage rate of \$7.25/hr.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$40,100
Employee Deduction	None
Employer Tax Rates	0.30-5.4%
New Employer Tax Rates	3.00%

## MORE INFORMATION

Dept. of Taxation: [tax.nv.gov](http://tax.nv.gov)  
 Employment Security Division: [detr.nv.gov](http://detr.nv.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# New Hampshire - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$3.26
Maximum Tip Credit	\$3.99*

\*50% of the applicable minimum wage.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.1-8.5%
New Employer Tax Rates	2.7%

## MORE INFORMATION

Dept. of Labor: [nh.gov/labor](https://nh.gov/labor)  
 Employment Security: [nhes.nh.gov](https://nhes.nh.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# New Jersey - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$14.13
Minimum Cash Wage (Tipped)	\$5.26
Maximum Tip Credit	\$8.87

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$41,100
Employee Deduction	0.425%
Employer Tax Rates	0.6-6.4%
New Employer Tax Rates	3.60%

## MORE INFORMATION

Division of Taxation: [state.nj.us/treasury/taxation](https://state.nj.us/treasury/taxation)  
 Dept. of Labor & Workforce Development: [lwd.dol.state.nj.us/labor](https://lwd.dol.state.nj.us/labor)

\*Includes 0.6% Stabilization Tax.

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# New Mexico - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$12.00
Minimum Cash Wage (Tipped)	\$3.00
Maximum Tip Credit	\$9.00

\*Youth minimum wage is \$12.00.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$30,100
Employee Deduction	None
Employer Tax Rates	0.33-6.4%
New Employer Tax Rates	1.0%

## MORE INFORMATION

Taxation & Revenue Dept.: [tax.newmexico.gov](http://tax.newmexico.gov)  
 Dept. of Workforce Solutions: [dws.state.nm.us](http://dws.state.nm.us)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# New York - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$14.20*
Minimum Cash Wage (Tipped)	\$9.45**
Maximum Tip Credit	\$4.75

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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\*Base rates; Differs county to county.

\*\*Tipped food service workers in New York City. Differs county to county.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,300
Employee Deduction	None
Employer Tax Rates	0.525-7.825%*
New Employer Tax Rates	3.4%*

\*Includes 0.075% Re-employment Service Fund rate. Information for this state has not yet been released. Please refer to your state's official government site for additional information.

## MORE INFORMATION

Dept. of Taxation & Finance: [tax.ny.gov](http://tax.ny.gov)  
Dept. of Labor: [labor.ny.gov](http://labor.ny.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# North Carolina - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$28,000
Employee Deduction	None
Employer Tax Rates	0.06-5.76%
New Employer Tax Rates	1.0%

## MORE INFORMATION

Dept. of Revenue: [dor.state.nc.us](http://dor.state.nc.us)  
 Division of Employment Security: [des.nc.gov/des](http://des.nc.gov/des)

*\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.*

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

*\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.*

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# North Dakota - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$4.86
Maximum Tip Credit	\$2.39*

\*33% of applicable minimum wage.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$40,800
Employee Deduction	None
Employer Tax Rates	0.08-9.97%
New Employer Tax Rates	1.13%

## MORE INFORMATION

State Tax Commissioner: [nd.gov/tax](https://nd.gov/tax)  
Job Service: [jobsnd.com](https://jobsnd.com)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Ohio - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE (ANNUAL SALES >\$305K)

Minimum Wage	\$10.10 <sup>**</sup>
Minimum Cash Wage (Tipped)	\$5.05 <sup>*</sup>
Maximum Tip Credit	\$5.05 <sup>*</sup>

## MINIMUM WAGE (ANNUAL SALES <\$305K)

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*If employer makes more than \$342,000 in annual sales. \*\* Youth minimum wage is \$10.10.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	0.3 - 9.8% <sup>*</sup>
New Employer Tax Rates	2.7%

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## MORE INFORMATION

Dept. of Taxation: <a href="http://tax.ohio.gov">tax.ohio.gov</a>
Dept. of Job & Family Services: <a href="http://jfs.ohio.gov">jfs.ohio.gov</a>

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Oklahoma - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE (>10 FTE, ANNUAL SALES >\$100K)

Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped)	\$3.63
Maximum Tip Credit	\$3.63

\*Youth minimum wage is \$4.25.

## MINIMUM WAGE (ALL OTHERS)

Minimum Wage	\$2.00
Minimum Cash Wage (Tipped)	\$1.00
Maximum Tip Credit	\$1.00

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$25,700
Employee Deduction	None
Employer Tax Rates	0.3 - 9.2%
New Employer Tax Rates	1.5%

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## MORE INFORMATION

Tax Commission: [ok.gov/tax](https://ok.gov/tax)  
 Employment Security Commission: [ok.gov/](https://ok.gov/)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Oregon - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.50*
Minimum Cash Wage (Tipped)	\$13.50
Maximum Tip Credit	None

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

\*Base rates; Differs county to county. Check with your states government site for more information.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$50,900
Employee Deduction	None
Employer Tax Rates	0.7-5.4%*
New Employer Tax Rates	2.1%

## MORE INFORMATION

Dept. of Revenue: [oregon.gov/dor](https://oregon.gov/dor)  
 Employment Dept.: [oregon.gov/employ](https://oregon.gov/employ)

\*Includes 0.09% special payroll tax offset.

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Pennsylvania - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.83
Maximum Tip Credit	\$4.42*

## STATE INCOME TAX

Withholding Tax Rate	3.07%
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\*Different for employers with less than 10 full-time employees.

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$10,000*
Employee Deduction	0.07%
Employer Tax Rates	1.419-10.3734%
New Employer Tax Rates	3.82%

## MORE INFORMATION

Dept. of Revenue: [revenue.pa.gov](https://revenue.pa.gov)  
 Dept. of Labor & Industry: [dli.state.pa.us](https://dli.state.pa.us)

\*0.06% Employee Holding is not limited to the \$10,000 taxable wage base.

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Puerto Rico - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$5.075*	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	\$5.075*		
Maximum Tip Credit	None**		

\*Employers not covered or exempt from the FLSA. FLSA employers must pay \$9.50 per hour. The minimum cash wage for tipped employees is \$2.13 per hour and the maximum tip credit is \$7.37 per hour.

## STATE INCOME TAX

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	1.2-5.4%
New Employer Tax Rates	2.9%

## MORE INFORMATION

Dept. of Labor & Human Resources: [trabajo.pr.gov](http://trabajo.pr.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Rhode Island - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.00
Minimum Cash Wage (Tipped)	\$3.89
Maximum Tip Credit	\$9.11

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$28,200*
Employee Deduction	None
Employer Tax Rates	1.1-9.7%
New Employer Tax Rates	1.09%

## MORE INFORMATION

Division of Taxation: [tax.ri.gov](http://tax.ri.gov)  
 Dept. of Labor & Training: [dlt.ri.gov](http://dlt.ri.gov)

\*Tier I Employees: \$28,200  
 \*Tier II Employees: \$29,700

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# South Carolina - 2023 Quick Wage & Tax Guide



MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	<a href="#">Tables</a>
Minimum Cash Wage (Tipped)	\$2.13		
Maximum Tip Credit	\$5.12		

\*No state minimum wage laws apply. Youth minimum wage is \$4.25.

UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$14,000	Dept. of Revenue: <a href="http://dor.sc.gov">dor.sc.gov</a>	
Employee Deduction	None	Dept. of Employment Workforce: <a href="http://dew.sc.gov">dew.sc.gov</a>	
Employer Tax Rates	0.06-5.46%		
New Employer Tax Rates	0.45%		

## Federal

MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$160,200
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		

FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$160,200	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	2.35%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,850	Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	Up to \$7,750	Family Contribution Limit	\$3,050 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$22,500	401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$15,500	Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# South Dakota - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$10.80
Minimum Cash Wage (Tipped)	\$5.40
Maximum Tip Credit	\$5.40

\*Youth minimum wage is \$10.80.

## STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$15,000
Employee Deduction	None
Employer Tax Rates	0.0-9.35%
New Employer Tax Rates	1.2%*

\*1.2% first year;  
\*1% second and third year.

## MORE INFORMATION

Dept. of Labor & Regulation: [dlr.sd.gov](http://dlr.sd.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Tennessee - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*No state minimum wage laws apply. Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000*
Employee Deduction	None
Employer Tax Rates	0.01-10%
New Employer Tax Rates	2.7%

\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.

## MORE INFORMATION

Dept. of Labor & Workforce Development:  
[tn.gov/workforce](https://tn.gov/workforce)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Texas - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	0.31-6.31%
New Employer Tax Rates	2.7%

## MORE INFORMATION

Workforce Commission: [twc.state.tx.us](http://twc.state.tx.us)

\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# U.S. Virgin Islands - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$10.50
Minimum Cash Wage (Tipped)	\$4.20
Maximum Tip Credit	\$6.30

## STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$30,800
Employee Deduction	None
Employer Tax Rates	1.4-5.4%
New Employer Tax Rates	2.0%

## MORE INFORMATION

Bureau of Internal Revenue: [bir.vi.gov](http://bir.vi.gov)  
 Dept. of Labor: [vidol.gov](http://vidol.gov)

*\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.*

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

*\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.*

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# Utah - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$44,800
Employee Deduction	None
Employer Tax Rates	0.3-7.3%
New Employer Tax Rates	0.3-7.3%

## MORE INFORMATION

State Tax Commission: [tax.utah.gov](http://tax.utah.gov)  
 Dept. of Workforce Services: [jobs.utah.gov](http://jobs.utah.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Vermont - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$13.18
Minimum Cash Wage (Tipped)	\$6.59
Maximum Tip Credit	\$6.59

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
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## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$13,500
Employee Deduction	None
Employer Tax Rates	0.4-5.4%
New Employer Tax Rates	1.0%

## MORE INFORMATION

Dept. of Taxes: [tax.vermont.gov](http://tax.vermont.gov)  
 Dept. of Labor: [labor.vermont.gov](http://labor.vermont.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Virginia - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$12.00
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$9.87

\*Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$8,000
Employee Deduction	None
Employer Tax Rates	0.1-6.2%
New Employer Tax Rates	2.5%

## MORE INFORMATION

Dept. of Taxation: [tax.virginia.gov](http://tax.virginia.gov)  
 Employment Commission: [vec.virginia.gov](http://vec.virginia.gov)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Washington - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$15.74
Minimum Cash Wage (Tipped)	\$15.74
Maximum Tip Credit	None

\*Youth minimum wage is \$13.38. Employees 14 or 15 years old must be paid 85% of the adult minimum wage.

## STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$67,600
Employee Deduction	None
Employer Tax Rates	0.05-12%
New Employer Tax Rates	3.05%

\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.

## MORE INFORMATION

Employment Security Dept.: <a href="https://esd.wa.gov">esd.wa.gov</a>
--

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# West Virginia - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$8.75
Minimum Cash Wage (Tipped)	\$2.62
Maximum Tip Credit	\$6.13*

\*70% of the applicable minimum wage. Youth minimum wage is \$6.40.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	1.5-8.5%
New Employer Tax Rates	2.7%

\*Information for this state has not yet been released. Please refer to your state's official government site for additional information.

## MORE INFORMATION

Dept. of Revenue: [revenue.wv.gov](https://revenue.wv.gov)  
Workforce West Virginia: [wvcommerce.org](https://wvcommerce.org)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Wisconsin - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.33
Maximum Tip Credit	\$4.92

\*Youth minimum wage is \$5.90.

## STATE INCOME TAX

Withholding Tax Rate	<a href="#">Tables</a>
----------------------	------------------------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.0-12%*
New Employer Tax Rates	3.25%

\*0.0 - 12% applies to small employers. 0.05 - 12% applies to large employers.

## MORE INFORMATION

Dept. of Revenue: <a href="https://revenue.wi.gov">revenue.wi.gov</a>
Dept. of Workforce Development: <a href="https://dwd.wisconsin.gov">dwd.wisconsin.gov</a>

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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# Wyoming - 2023 Quick Wage & Tax Guide



## MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

\*Youth minimum wage is \$4.25.

## STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

## UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$29,100
Employee Deduction	None
Employer Tax Rates	0.09-8.5%
New Employer Tax Rates	8.72%

## MORE INFORMATION

Dept. of Workforce Services: [wyomingworkforce.org](http://wyomingworkforce.org)

## Federal

### MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

### FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	6.2%

### FICA (MEDICARE)

Maximum Taxable Wages	\$160,200
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	2.35%

### FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

### HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,850
Family Contribution Limit	Up to \$7,750

### FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,050
Family Contribution Limit	\$3,050 per FSA

### RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$22,500
Simple Plan IRA	\$15,500

### ADDITIONAL CATCH-UP\*

401(k), 403(b), 457 & Roth 401(k)	\$7,500
Simple Plan IRA	\$3,500

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.

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JANUARY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

MARCH						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### CALENDAR KEY

- Federal Reserve Holidays
- PrimePay Observed Holidays

### 2023 FEDERAL RESERVE HOLIDAYS

- Jan 2\*** New Year's Day
- Jan 16** Birthday of Martin Luther King, Jr.
- Feb 20\*\*** Washington's Birthday
- May 29** Memorial Day
- Jun 19** Juneteenth National Independence Day
- Jul 4** Independence Day
- Sept 4** Labor Day
- Oct 09** Columbus Day
- Nov 10\*** Veterans Day
- Nov 23** Thanksgiving Day
- Dec 25** Christmas Day

\* Saturday - the Board of Governors is closed on November 10, 2023.  
 \*\* Sunday - the Board of Governors is closed on January 2, 2023.

APRIL						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

MAY						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JUNE						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

### 2023 RATES & LIMITS

	Wage Base	Rate
<b>Social Security</b>	\$160,200	6.2%
<b>Medicare</b>	≤\$200,000	1.45%
	>\$200,000	2.35%

401(k) 403(b) 408(k) 457(b)

**\$22,500**  
(+\$7,500 if over 50)

Simple Plan IRA

**\$15,500**  
(+\$3,500 if over 50)

JULY						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

OCTOBER						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

\*For holidays falling on Saturday, Federal Reserve Banks and Branches will be open the preceding Friday; however, the Board of Governors will be closed. For holidays falling on Sunday, all Federal Reserve offices will be closed the following Monday.

Source: <https://www.federalreserve.gov/aboutthefed/k8.htm>