PRIMEPAY'S

Quick Wage & Tax Guide — 2021



PRIMEPAY.

PrimePay's 2021 Quick Wage & Tax Guide

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

Please note that some tax withholding tables for certain states are expected to change after the IRS releases guidance.

Disclaimer: Please note that this is not all-inclusive. Our guidance is designed only to give general information on the issues actually covered. 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. Consult your own legal advisor regarding the specific application of the information to your own plan.



Alabama - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE* STATE INCOME TAX \$7.25 Withholding Tax Rate Minimum Wage **Tables** Minimum Cash Wage (Tipped) \$2.13 Maximum Tip Credit \$5.12 *No state minimum wage laws apply. UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Revenue: www.ador.state.al.us Maximum Taxable Wages \$8,000 Dept. of Labor: <u>labor.alabama.gov</u> **Employee Deduction** None **Employer Tax Rates** 0.2 - 6.8%* New Employer Tax Rates 2.7% *Includes 0.6% Stabilization Tax. Federal MINIMUM WAGE FICA (SOCIAL SECURITY) Minimum Wage \$7.25 Maximum Taxable Wages \$142,800 \$2.13 6.2% Minimum Cash Wage (Tipped) Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0% Add. Tax on Earnings >\$200K 0.9% Net Tax Rate 0.6% **HEALTH SAVINGS ACCOUNTS** FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)

Family Contribution Limit

Simple Plan IRA

Up to \$3,600

Up to \$7,200

\$19,500

\$13,500



Individual Contribution Limit

401(k), 403(b), 457 & Roth 401(k)

Family Contribution Limit

RATES & LIMITS

Simple Plan IRA

Up to \$2,750

\$6,500

\$3,000

\$2,750 per FSA

^{*}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.

Alaska - 2021 Quick Wage & Tax Guide

MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.34	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	Not Allowed		<u> </u>
Maximum Tip Credit	Not Allowed		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$43,600	Dept. of Revenue: <u>revenue.state.al.us</u> Dept. of Labor & Workforce Development: <u>le</u>	abor.state.ak.us
Employee Deduction	0.5%		<u> </u>
Employer Tax Rates	1.0 - 5.4%		
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Federal

			GF

FICA (SOCIAL SECURITY)

401(k), 403(b), 457 & Roth 401(k)

Simple Plan IRA

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	

\$19,500

\$13,500



Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

^{*}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.

Arizona - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX % of AZ Gross \$12.15 Withholding Tax Rate Minimum Wage Taxable Wages Minimum Cash Wage (Tipped) \$9.15 Maximum Tip Credit \$3.00 MORE INFORMATION UNEMPLOYMENT INSURANCE Dept. of Revenue: www.azdor.gov Maximum Taxable Wages \$7,000 Dept. of Economic Security: des.az.gov **Employee Deduction** None 0.08 - 20.6% **Employer Tax Rates** New Employer Tax Rates 2% **Federal** MINIMUM WAGE FICA (SOCIAL SECURITY) Minimum Wage \$7.25 Maximum Taxable Wages \$142.800 Minimum Cash Wage (Tipped) \$2.13 6.2% Employee/Employer Tax Rate Maximum Tip Credit \$5.12

FICA (MEDICARE)

FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

ADDITIONAL CATCH-UP*

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

			I
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Arkansas - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$11.00	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$2.63		
Maximum Tip Credit	\$8.37		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$10,000	Dept. of Finance & Admin.: www.dfa.arkansas.gov Dept. of Workforce Services: dws.arkansas.gov	
Employee Deduction	None		
Employer Tax Rates	0.3 - 14.2%*		
New Employer Tax Rates	3.1%*		
*Includes 0.3%	fund-stabilization surtax.		
Fodoval			
Federal			
MINIMUM WAGE		FICA (SOCIAL SECURITY)	

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

California - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$14.00*	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	Not Allowed		
Maximum Tip Credit	Not Allowed		
*For employers with 26 or more employees. F employees, the minimum wage and minim.	, ,		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$7,000	Franchise Tax Board: ftb.ca.gov Employment Development Dept.: edd.ca.gov	V
Employee Deduction	None		_
Employer Tax Rates	1.25%		
New Employer Tax Rates	3.4%*		
*Plus 0.1%	employment training tax.		

Federal

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FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Colorado - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$12.32	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$9.30		
Maximum Tip Credit	\$3.02		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$17,000	Dept. of Revenue: <u>colorado.gov/revenue</u> Dept. of Labor & Employment: <u>colorado</u>	<u>e</u>
Employee Deduction	None	Dept. of Labor & Employment. <u>colorado</u>	<u>.gov/cuie</u>
Employer Tax Rates	0.71 - 9.64%		
New Employer Tax Rates	1.7%		
ederal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	S
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

Connecticut - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX Effective 8/1/21 Minimum Wage \$13.00 Withholding Tax Rate <u>Tables</u> Minimum Cash Wage (Tipped) \$2.13* Maximum Tip Credit \$0.35** *Adheres to federal amount but varies by industry. **For restaurant employees. Tipped wage is \$0.30 for other employees. UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Revenue Services: ct.gov/drs Maximum Taxable Wages \$15,000 Dept. of Labor: ctdol.state.ct.us **Employee Deduction** None **Employer Tax Rates** 1.9 - 6.8%* New Employer Tax Rates 3.0% *Includes 1.4% fund solvency surtax. **Federal** FICA (SOCIAL SECURITY) MINIMUM WAGE

\$7.25

\$2.13

\$5.12

FICA (MEDICARE)

Maximum Tip Credit

Minimum Cash Wage (Tipped)

Minimum Wage

Maximum Taxable Wages	\$142,800	Maximum Taxable Wages
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,600
Family Contribution Limit	Up to \$7,200

FLEXIBLE SPENDING ACCOUNTS

Maximum Taxable Wages

Employee/Employer Tax Rate

FUTA (EMPLOYER-PAID)

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



\$142,800

6.2%

\$7,000

6.0%

0.6%

Delaware - 2021 Quick Wage & Tax Guide

MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.25*	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$2.23		1
Maximum Tip Credit	Not Allowed		
*For 2020 minimum wa	age information, click here		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$16,500	Dept. of Revenue: revenue.delaware.gov Dept. of Labor: ui.delawareworks.com	
Employee Deduction	None		
Employer Tax Rates	0.3 - 8.2%		
New Employer Tax Rates	1.5%		
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Minimum Wage

FICA (SOCIAL SECURITY)

Maximum Taxable Wages

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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750

\$7.25

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



\$142,800

District of Columbia - 2021 Quick Wage & Tax Guide

MINIMUM WAGE

STATE INCOME TAX

Minimum Wage \$15.00* Withholding Tax Rate Tables

Minimum Cash Wage (Tipped) \$5.00*

Maximum Tip Credit \$10.00*

UNEMPLOYMENT INSURANCE

MORE INFORMATION

Office of Tax & Revenue: <u>otr.cfo.dc.gov</u> Dept. of Employment Services: <u>does.dc.gov</u>

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.

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



^{*}For 2020 minimum wage information, click here.

Florida - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$8.65	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	\$5.63		
Maximum Tip Credit	\$3.02		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$7,000	Dept. of Revenue: <u>floridarevenue.com</u> Dept. of Economic Opportunity: <u>floridate</u>	obs.org
Employee Deduction	None	Bopt. of Economic Opportunity.	, , , , , , , , , , , , , , , , , , ,
Employer Tax Rates	0.1 - 5.4%		
New Employer Tax Rates	2.7%		
Federal			
MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNT	S
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Georgia - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX \$5.15* Withholding Tax Rate Minimum Wage **Tables** Minimum Cash Wage (Tipped) None Maximum Tip Credit None *If covered by Fair Labor Standards Act - \$7.25. UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Revenue: dor.georgia.gov/taxes Maximum Taxable Wages \$9,500 Dept. of Labor: dol.georgia.gov **Employee Deduction** None **Employer Tax Rates** 0.04 - 8.1% New Employer Tax Rates 2.7% Federal MINIMUM WAGE FICA (SOCIAL SECURITY) \$7.25 Maximum Taxable Wages \$142,800 Minimum Wage \$2.13 6.2% Minimum Cash Wage (Tipped) Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0% Add. Tax on Earnings >\$200K 0.9% Net Tax Rate 0.6%

Simple Plan IRA \$13,500 Simple Plan IRA \$3,000

Up to \$3,600

Up to \$7,200

\$19,500

^{*}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.



HEALTH SAVINGS ACCOUNTS

401(k), 403(b), 457 & Roth 401(k)

Individual Contribution Limit

Family Contribution Limit

RATES & LIMITS

Up to \$2,750

\$6,500

\$2,750 per FSA

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)

Family Contribution Limit

Hawaii - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX Minimum Wage \$10.10 Withholding Tax Rate **Tables** Minimum Cash Wage (Tipped) \$9.35 Maximum Tip Credit \$0.75 UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Taxation: tax.hawaii.gov Maximum Taxable Wages \$47,400 Dept. of Labor & Industrial Relations: labor.hawaii.gov **Employee Deduction** None **Employer Tax Rates** 0.0 - 5.6% New Employer Tax Rates 5.2% Federal MINIMUM WAGE FICA (SOCIAL SECURITY) Minimum Wage \$7.25 Maximum Taxable Wages \$142,800 Minimum Cash Wage (Tipped) \$2.13 6.2% Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0% Add. Tax on Earnings >\$200K 0.9% Net Tax Rate 0.6% **HEALTH SAVINGS ACCOUNTS** FLEXIBLE SPENDING ACCOUNTS **Individual Contribution Limit** Up to \$3,600 **Individual Contribution Limit** Up to \$2,750 Family Contribution Limit Up to \$7,200 Family Contribution Limit \$2,750 per FSA **RATES & LIMITS ADDITIONAL CATCH-UP*** 401(k), 403(b), 457 & Roth 401(k) \$19,500 401(k), 403(b), 457 & Roth 401(k) \$6,500

Simple Plan IRA

\$13,500



Simple Plan IRA

^{*}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.

Idaho - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$3.35		
Maximum Tip Credit	\$3.90		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$43,000	State Tax Commission: tax.idaho.gov Dept. of Labor: labor.idaho.gov	
Employee Deduction	None	Dept. of Labor. <u>labor.ldano.gov</u>	
Employer Tax Rates	0.207-5.4%		
New Employer Tax Rates	1%		
ederal			
MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNT	rs
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Cincola Diam IDA	#40 F00	Circuita Dia a IDA	40.000

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

Illinois - 2021 Quick Wage & Tax Guide

MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$11.00	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$6.60		
Maximum Tip Credit	\$4.40		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$12,960	Dept. of Revenue: <u>revenue.state.il.us</u> Dept. of Employment Security: <u>ides.illino</u>	s.gov
Employee Deduction	None		
Employer Tax Rates	0.675 - 6.875%		
New Employer Tax Rates	3.18%		
-ederal			
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
	\$7.25	FICA (SOCIAL SECURITY) Maximum Taxable Wages	\$142,800
MINIMUM WAGE	\$7.25 \$2.13	·	
MINIMUM WAGE Minimum Wage		Maximum Taxable Wages	
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped)	\$2.13	Maximum Taxable Wages	
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit	\$2.13	Maximum Taxable Wages Employee/Employer Tax Rate	6.2%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE)	\$2.13 \$5.12	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID)	\$7,000
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages	\$2.13 \$5.12 \$142,800	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages	\$7,000 6.0%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate	\$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate	\$142,800 6.2% \$7,000 6.0% 0.6%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K	\$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate Net Tax Rate	\$7,000 6.0% 0.6%

Family Contribution Limit

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)

Up to \$7,200

\$19,500

company's plan. For more information on your specific pension plan rules, please see your plan administrator.



Family Contribution Limit

401(k), 403(b), 457 & Roth 401(k)

RATES & LIMITS

\$2,750 per FSA

\$6,500

Simple Plan IRA \$13,500 Simple Plan IRA \$3,000

*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

Indiana - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$2.13		,
Maximum Tip Credit	\$5.12		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$9,500	Dept. of Revenue: in.gov/dor Dept. of Workforce Development: in.gov	//dw/d
Employee Deduction	None	Dept. of Workforce Development. <u>in.gov</u>	<u>//dwu</u>
Employer Tax Rates	0.5 - 7.4%		
New Employer Tax Rates	1.60% or 2.50%		
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNT	S
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

lowa - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$4.35		
Maximum Tip Credit	\$2.90		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$32,400	Dept. of Revenue: <u>tax.iowa.gov</u> Dept. of Workforce Development:	
Employee Deduction	None	iowaworkforcedevelopment.gov	
Employer Tax Rates	0.0 - 7.5%		
New Employer Tax Rates	1%		
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	

\$19,500

\$13,500



Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

\$3,000

401(k), 403(b), 457 & Roth 401(k)

Simple Plan IRA

^{*}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.

Kansas - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$2.13		
Maximum Tip Credit	\$5.12		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$14,000	Dept. of Revenue: <u>ksrevenue.org</u> Dept. of Labor: <u>dol.ks.gov</u>	
Employee Deduction	None	Dept. of Educit. <u>domestigov</u>	
Employer Tax Rates	0.2 - 7.6%		
New Employer Tax Rates	2.7%		
MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNT	rs
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IDA	¢12 E00	Simple Dian IDA	¢2,000

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

Kentucky - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$2.13		
Maximum Tip Credit	\$5.12		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$11,100	Dept. of Revenue: <u>revenue.ky.gov</u> Kentucky Career Center: <u>kcc.ky.gov</u>	
Employee Deduction	None	remaining sureer services. Receivings.	
Employer Tax Rates	1 - 10%		
New Employer Tax Rates	1.02%		
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,80
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.29
Maximum Tip Credit	\$5.12		
FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.69
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	5
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,75
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FS
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,50
	+		

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

Louisiana - 2021 Quick Wage & Tax Guide

MINIMUM WAGE*		STATE INCOME TAX	NEW FOR 2021
Minimum Wage	\$7.25	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$2.13		I
Maximum Tip Credit	\$5.12		
*No state	minimum wage laws apply.		
JNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$7,700	Dept. of Revenue: <u>rev.state.la.us</u> Workforce Commission: <u>laworks.net</u>	
Employee Deduction	None	Worklorde Commission. <u>Idworks.riet</u>	
Employer Tax Rates	0.09 - 6.2%		
lew Employer Tax Rates	1.14 - 2.85%		
		EICA (SOCIAL SECURITY)	
/INIMUM WAGE		FICA (SOCIAL SECURITY)	
IINIMUM WAGE	\$7.25	FICA (SOCIAL SECURITY) Maximum Taxable Wages	\$142,800
MINIMUM WAGE Minimum Wage	\$7.25 \$2.13		•
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped)		Maximum Taxable Wages	•
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit	\$2.13	Maximum Taxable Wages	•
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit MICA (MEDICARE)	\$2.13	Maximum Taxable Wages Employee/Employer Tax Rate	6.29
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages	\$2.13 \$5.12	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID)	\$7,000
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate	\$2.13 \$5.12 \$142,800	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages	\$7,000 6.0%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K	\$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate	\$7,000 6.0% 0.6%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K HEALTH SAVINGS ACCOUNTS	\$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate Net Tax Rate	\$7,000 6.0% 0.6%
ederal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K HEALTH SAVINGS ACCOUNTS Individual Contribution Limit Family Contribution Limit	\$2.13 \$5.12 \$142,800 1.45% 0.9%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate Net Tax Rate FLEXIBLE SPENDING ACCOUNT	\$142,800 6.2% \$7,000 6.0% 0.6% FS Up to \$2,750 \$2,750 per FSA

\$19,500

\$13,500

ADDITIONAL CATCH-UP*

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)



RATES & LIMITS

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

^{*}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.

Maine - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$12.15	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$6.08		
Maximum Tip Credit	\$6.07		
		•	
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$12,000	Revenue Services: <u>maine.gov/revenue</u> Dept. of Labor: <u>maine.gov/labor</u>	
Employee Deduction	None		
Employer Tax Rates	0.06 - 5.46%*		
New Employer Tax Rates	2.31%*		
*Includes the CSSF Rate of 0.079	% and UPAF rate of 0.13%	5	
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Federal			

		GF

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

Maryland - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX \$11.60* Withholding Tax Rate Minimum Wage **Tables** Minimum Cash Wage (Tipped) \$3.63 Maximum Tip Credit \$7.97** *For 14 or fewer employees. \$11.75 for 15 or more employees. **For 14 or fewer employees. \$8.12 for 15 or more employees. **UNEMPLOYMENT INSURANCE** MORE INFORMATION Comptroller of MD: marylandtaxes.gov \$8,500 Maximum Taxable Wages Dept. of Labor, Licensing, & Regulation: dllr.state.md.us **Employee Deduction** None 2.2 - 13.5% **Employer Tax Rates** New Employer Tax Rates 2.6%

Federal

MINI	IMUN	/I WA	GE

FICA (SOCIAL SECURITY)

ADDITIONAL CATCH-UP*

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

\$19,500

\$13,500



RATES & LIMITS

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

^{*}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.

Massachusetts - 2021 Quick Wage & Tax Guide

MINIMUM WAGE			NEW FOR 2021
		STATE INCOME TAX	
Minimum Wage	\$13.50	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$5.55		
Maximum Tip Credit	\$7.95		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$15,000	Dept. of Revenue: mass.gov/dor	ov/hvd
Employee Deduction	None	Labor & Workforce Development: mass.g	<u>ov/iwa</u>
Employer Tax Rates	0.94 - 14.37%*		
New Employer Tax Rates	2.42%		
*Information for this state has not yet been released. I			
oniciai government site	e for additional information.		
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12	Limployee/Limployer Tax Nate	0.270
Maximum rip Credit	φ3.12		
FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
DATES OF IMATE		ADDITIONAL CATCH-UP*	
RATES & LIMITS			
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500

^{*}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.



Michigan - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX \$9.65 Withholding Tax Rate Minimum Wage **Tables** Minimum Cash Wage (Tipped) \$3.67 Maximum Tip Credit \$5.98 UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Treasury: michigan.gov/taxes Maximum Taxable Wages \$9,000* Unemployment Insurance Agency: michigan.gov/uia **Employee Deduction** None **Employer Tax Rates** 0.06 - 10.3% New Employer Tax Rates 1.04% *\$9,500 for Delinquent Employers Federal MINIMUM WAGE FICA (SOCIAL SECURITY) \$7.25 Maximum Taxable Wages \$142,800 Minimum Wage \$2.13 6.2% Minimum Cash Wage (Tipped) Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0% Add. Tax on Earnings >\$200K 0.9% Net Tax Rate 0.6% **HEALTH SAVINGS ACCOUNTS** FLEXIBLE SPENDING ACCOUNTS **Individual Contribution Limit** Up to \$3,600 **Individual Contribution Limit** Up to \$2,750 Family Contribution Limit Up to \$7,200 Family Contribution Limit \$2,750 per FSA **RATES & LIMITS ADDITIONAL CATCH-UP*** 401(k), 403(b), 457 & Roth 401(k) \$19,500 401(k), 403(b), 457 & Roth 401(k) \$6,500 Simple Plan IRA \$13,500 Simple Plan IRA \$3,000

^{*}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.



Minnesota - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE (LARGE EMPLOYER) MINIMUM WAGE (SMALL EMPLOYER) \$10.08* Minimum Wage \$8.15 Minimum Wage Minimum Cash Wage (Tipped) \$10.08* Minimum Cash Wage (Tipped) \$8.15 Maximum Tip Credit Maximum Tip Credit None None *For large employers. \$8.21 for small employers, training wage, and youth wage. UNEMPLOYMENT INSURANCE STATE INCOME TAX Withholding Tax Rate **Tables** Maximum Taxable Wages \$36,000 MORE INFORMATION **Employee Deduction** None Dept. of Revenue: revenue.state.mn.us 0.2 - 9.1%** **Employer Tax Rates** Dept. of Employment & Economic Development: uimn.org/employers New Employer Tax Rates Industry Avg.** *Information for this state has not yet been released. Please refer to your state's official government site for additional information. Federal MINIMUM WAGE FICA (SOCIAL SECURITY) \$7.25 \$142,800 Minimum Wage Maximum Taxable Wages \$2.13 6.2% Minimum Cash Wage (Tipped) Employee/Employer Tax Rate Maximum Tip Credit \$5.12 **FUTA (EMPLOYER-PAID)** FICA (MEDICARE) \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 1.45% Employee/Employer Tax Rate 6.0% Employee/Employer Tax Rate Add. Tax on Earnings >\$200K 0.9% 0.6% Net Tax Rate **HEALTH SAVINGS ACCOUNTS** FLEXIBLE SPENDING ACCOUNTS Individual Contribution Limit Up to \$3,600 **Individual Contribution Limit** Up to \$2,750 Family Contribution Limit Up to \$7,200 Family Contribution Limit \$2,750 per FSA **RATES & LIMITS ADDITIONAL CATCH-UP*** 401(k), 403(b), 457 & Roth 401(k) \$19,500 401(k), 403(b), 457 & Roth 401(k) \$6,500 Simple Plan IRA \$13,500 Simple Plan IRA \$3,000

^{*}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.



Mississippi - 2021 Quick Wage & Tax Guide

MINIMUM WAGE*

STATE INCOME TAX

Minimum Wage \$7.25 Withholding Tax Rate Tables

Minimum Cash Wage (Tipped) \$2.13

Maximum Tip Credit \$5.12

*No state minimum wage laws apply.

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,700
Employee Deduction	None
Employer Tax Rates	0.0 - 5.4%

^{*}First year is a 1% rate, second year is 1.1% rate, and the third year is 1.2% rate.

All include above assessment rate.

MORE INFORMATION

Dept. of Revenue: <u>dor.ms.gov</u> Dept. of Employment Security: <u>mdes.ms.gov</u>

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit Up to \$3,600		Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Missouri - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.30*	Withholding Tax Rate	Table
Minimum Cash Wage (Tipped)	\$10.30*		·
Maximum Tip Credit	\$10.03*		
*Unless business annual sale	es total less than \$500,000.		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$11,000	Dept. of Revenue: <u>dor.mo.gov</u> Dept. of Labor: <u>labor.mo.gov</u>	
Employee Deduction	None		
Employer Tax Rates	0 - 5.4%		

2.376%

Federal

				GF	

New Employer Tax Rates

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	\$7.25 Maximum Taxable Wages		
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	\$142,800	Maximum Taxable Wages	\$7,000	
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%	
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%	
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS		
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750	
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA	
RATES & LIMITS		ADDITIONAL CATCH-UP*		
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500	

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

Montana - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE (ANNUAL SALES >	\$110K)	MINIMUM WAGE (ANNUAL SALES	S <\$110K)
Minimum Wage	\$8.75*	Minimum Wage	\$4.00
Minimum Cash Wage (Tipped)	\$8.75*	Minimum Cash Wage (Tipped)	\$4.00
Maximum Tip Credit	None	Maximum Tip Credit	None
*If annual sales exceed \$110,000. If annual sales are le	ess, minimum wage is \$4.	1	'
UNEMPLOYMENT INSURANCE		STATE INCOME TAX	
Maximum Taxable Wages	\$35,300	Withholding Tax Rate	Tables
Employee Deduction	None	MORE INFORMATION	
Employer Tax Rates	0.13 - 6.3%	Dept. of Revenue: revenue.mt.gov Dept. of Labor & Industry: uid.dli.mt.gov	
New Employer Tax Rates	1.0 - 2.4%		
	1	1	
Federal			
MINIMUM WAGE	,	FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS	I	FLEXIBLE SPENDING ACCOUNTS	' }
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
		· ·	1
RATES & LIMITS	1	ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Nebraska - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$9.00	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$2.13		
Maximum Tip Credit	\$6.87		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$9,000*	Dept. of Revenue: <u>revenue.nebraska.gc</u> Dept. of Labor: <u>dol.nebraska.gov</u>	<u>)V</u>
Employee Deduction	None	Dopt. of Lason. <u>domestacka.gov</u>	
Employer Tax Rates	0.0 - 5.4%		
New Employer Tax Rates	1.25%		
*\$24,000 for employers a	ssigned the maximum rate.	I	
ederal	•••••		
euerui Minimum wage		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6,2%
Maximum Tip Credit	\$5.12	Zimpioyoo, Zimpioyor Tax Mate	0.270
maximum rip Ground	40.22		
FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	S
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	ı
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Nevada - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE	Effective 7/1/21	STATE INCOME TAX	
Minimum Wage	\$8.75*	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	\$8.25*		
Maximum Tip Credit	\$8.25*		
*Effective 7/1/10: Employers that offer a open plan can pay the federal minimum.			
UNEMPLOYMENT INSURANCE		MORE INFORMATION	

OINEINIE	LOTI	NI EIN I	IIVOUR	ANCE

Maximum Taxable Wages	\$33,400
Employee Deduction	None
Employer Tax Rates	0.25 - 5.4%
New Employer Tax Rates	2.95%

Dept. of Taxation: <u>tax.nv.gov</u> Employment Security Division: detr.nv.gov

Federal

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FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



New Hampshire - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$3.26		
Maximum Tip Credit	\$3.99		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$14,000	Dept. of Labor: nh.gov/labor Employment Security: nhes.nh.gov	
Employee Deduction	None		
Employer Tax Rates	0.1 - 7.0%*		
New Employer Tax Rates	1.2%		
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
	\$7.25	FICA (SOCIAL SECURITY) Maximum Taxable Wages	\$142,800
MINIMUM WAGE	\$7.25 \$2.13		
MINIMUM WAGE Minimum Wage		Maximum Taxable Wages	
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped)	\$2.13	Maximum Taxable Wages	
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit	\$2.13	Maximum Taxable Wages Employee/Employer Tax Rate	6.2%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE)	\$2.13 \$5.12	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID)	\$7,000
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages	\$2.13 \$5.12 \$142,800	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages	\$7,000 6.0%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate	\$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate	\$142,800 6.2% \$7,000 6.0% 0.6%
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K	\$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate Net Tax Rate	\$7,000 6.0% 0.6%

Family Contribution Limit

Simple Plan IRA

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)

Up to \$7,200

\$19,500

\$13,500



Family Contribution Limit

401(k), 403(b), 457 & Roth 401(k)

RATES & LIMITS

Simple Plan IRA

\$2,750 per FSA

\$6,500

^{*}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.

New Jersey - 2021 Quick Wage & Tax Guide

MINIMI IM WACE		STATE INCOME TAV	NEW FOR 2021
MINIMUM WAGE	***	STATE INCOME TAX	T.1.1.
Minimum Wage	\$12.00	Withholding Tax Rate	<u>Table</u>
Minimum Cash Wage (Tipped)	\$4.13		
Maximum Tip Credit	\$7.87		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$36,200	Division of Taxation: state.nj.us/treasury/t Dept. of Labor & Workforce Developmen	axation
Employee Deduction	0.43%	lwd.dol.state.nj.us/labor	
Employer Tax Rates	0.4 - 5.4%*		
New Employer Tax Rates	1.02%		
Federal		FICA (SOCIAL SECURITY)	
	\$7.25	Maximum Taxable Wages	\$142,80
Minimum Wage		_	
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	\$142,800	Maximum Taxable Wages	\$7,00
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.09
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.69
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,75
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FS
RATES & LIMITS		ADDITIONAL CATCH-UP*	
404 (L) 400 (L) 4F7 0 D-4L 404 (L)	#40 F00	404 (I.) 400 (I.) 457 0 D-H- 404 (I.)	фс го

\$19,500

\$13,500



Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

\$3,000

401(k), 403(b), 457 & Roth 401(k)

Simple Plan IRA

^{*}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.

New Mexico - 2021 Quick Wage & Tax Guide

		_	
			NEW FOR 2021
MINIMUM WAGE	_	STATE INCOME TAX	
Minimum Wage	\$10.50	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$2.55		
Maximum Tip Credit	\$6.72		
JNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$27,000	Taxation & Revenue Dept.: <u>tax.newmexico.gov</u> Dept. of Workforce Solutions: <u>dws.state.nm.us</u>	
Employee Deduction	None		
Employer Tax Rates	0.33 - 5.4%		
New Employer Tax Rates	1.04%		

Federal

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FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800	
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	\$142,800	Maximum Taxable Wages	\$7,000	
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%	
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%	
HEALTH SAVINGS ACCOUNTS FLEXIBLE SPENDING ACCOUNTS				
Individual Contribution Limit Up to \$3,60		Individual Contribution Limit	Up to \$2,750	

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
Family Contribution Limit	Op to \$1,200	Family Contribution Limit	

RATES & LIMITS ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



New York - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX \$12.50* Minimum Wage Withholding Tax Rate **Tables** Minimum Cash Wage (Tipped)** \$10.00** Maximum Tip Credit \$2.50 *Base rates; differs county to county. **Tipped food service workers in New York City. Differs county to county.. **UNEMPLOYMENT INSURANCE** MORE INFORMATION Dept. of Taxation & Finance: tax.ny.gov Maximum Taxable Wages \$11,800 Dept. of Labor: labor.ny.gov **Employee Deduction** None **Employer Tax Rates** 1.3% - 9.6%* New Employer Tax Rates 1.01%* *Includes 0.075% Re-employment Service Fund rate. Federal

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FICA (SOCIAL SECURITY)

Minimum Wage	Minimum Wage \$7.25		\$142,800	
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	\$142,800	Maximum Taxable Wages	\$7,000	
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%	
Add. Tax on Earnings >\$200K 0.9%		Net Tax Rate	0.6%	
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS		
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750	
Family Contribution Limit Up to \$7,200		Family Contribution Limit	\$2,750 per FSA	
RATES & LIMITS		ADDITIONAL CATCH-UP*		
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500	

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

North Carolina - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX \$7.25 Withholding Tax Rate Minimum Wage **Tables** Minimum Cash Wage (Tipped) \$2.13 Maximum Tip Credit \$5.12 **UNEMPLOYMENT INSURANCE** MORE INFORMATION Dept. of Revenue: dor.state.nc.us \$26,000 Maximum Taxable Wages Division of Employment Security: des.nc.gov/des **Employee Deduction** None 0.06 - 5.76% **Employer Tax Rates** New Employer Tax Rates 1.03% Federal MINIMUM WAGE FICA (SOCIAL SECURITY) \$7.25 Maximum Taxable Wages \$142,800 Minimum Wage \$2.13 6.2% Minimum Cash Wage (Tipped) Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0% Add. Tax on Earnings >\$200K 0.9% Net Tax Rate 0.6% **HEALTH SAVINGS ACCOUNTS** FLEXIBLE SPENDING ACCOUNTS **Individual Contribution Limit** Up to \$3,600 **Individual Contribution Limit** Up to \$2,750 Family Contribution Limit Up to \$7,200 Family Contribution Limit \$2,750 per FSA **RATES & LIMITS ADDITIONAL CATCH-UP***

\$19,500

\$13,500



Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

\$3,000

401(k), 403(b), 457 & Roth 401(k)

Simple Plan IRA

^{*}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.

North Dakota - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX Minimum Wage \$7.25 Withholding Tax Rate **Tables** Minimum Cash Wage (Tipped) \$4.86 Maximum Tip Credit \$2.39 UNEMPLOYMENT INSURANCE MORE INFORMATION State Tax Commissioner: nd.gov/tax Maximum Taxable Wages \$37,900 Job Service: jobsnd.com **Employee Deduction** None **Employer Tax Rates** .3 - 10.74%* New Employer Tax Rates 1.02% *Information for this state has not yet been released. Please refer to your state's official government site for additional information. Federal MINIMUM WAGE FICA (SOCIAL SECURITY) Minimum Wage \$7.25 Maximum Taxable Wages \$142.800 Minimum Cash Wage (Tipped) \$2.13 6.2% Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0% Add. Tax on Earnings >\$200K 0.9% Net Tax Rate 0.6% **HEALTH SAVINGS ACCOUNTS** FLEXIBLE SPENDING ACCOUNTS **Individual Contribution Limit** Up to \$3,600 **Individual Contribution Limit** Up to \$2,750 Family Contribution Limit Up to \$7,200 Family Contribution Limit \$2,750 per FSA **RATES & LIMITS ADDITIONAL CATCH-UP*** 401(k), 403(b), 457 & Roth 401(k) \$19,500 401(k), 403(b), 457 & Roth 401(k) \$6,500

Simple Plan IRA

\$13,500



Simple Plan IRA

\$3,000

^{*}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.

Ohio - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE (ANNUAL SALES >\$305K)

MINIMUM WAGE (ANNUAL SALES <\$305K)

Minimum Wage	\$8.80	Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$4.40*	Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$4.15*	Maximum Tip Credit	\$5.12

^{*}If employer makes more than \$314,000 in annual sales.

UNEMPLOYMENT INSURANCE

STATE INCOME TAX

Maximum Taxable Wages	\$9,000	Withholding Tax Rate	<u>Tables</u>
Employee Deduction	None	MORE INFORMATION	
Employer Tax Rates	0.5%	Dept. of Taxation: <u>tax.ohio.gov</u> Dept. of Job & Family Services: <u>jfs.ohio.gov</u>	
New Employer Tax Rates	2.7%		

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Oklahoma - 2021 Quick Wage & Tax Guide

MINIMUM WAGE (>10 FTE, ANNUAL SALES >\$100K)		MINIMUM WAGE (ALL OTHERS)	
Minimum Wage	\$7.25	Minimum Wage	\$2.00
Minimum Cash Wage (Tipped)	\$3.63	Minimum Cash Wage (Tipped)	\$1.00
Maximum Tip Credit	\$3.63	Maximum Tip Credit	\$1.00
UNEMPLOYMENT INSURANCE		STATE INCOME TAX	
Maximum Taxable Wages	\$18,700	Withholding Tax Rate	<u>Tables</u>
Employee Deduction	None	MORE INFORMATION	
Employer Tax Rates	0.1 - 5.5%	Tax Commission: ok.gov/tax Employment Security Commission: ok.go	av/oesc web
New Employer Tax Rates	1.5%	Employment Security Commission. ox.ge	<u> vvocsc_web</u>
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		
FICA (MEDICARE)	I	FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	· }
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



NEW FOR 2021

Oregon - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE	Effective 7/1/21	STATE INCOME TAX	
Minimum Wage	\$12.75*	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$11.25*		
Maximum Tip Credit	None		

^{*}Base rates depends on density of region.

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$43,800
Employee Deduction	None
Employer Tax Rates	1.2 - 5.4%*
New Employer Tax Rates	2.6%

*Includes 0.09% special payroll tax offset.

MORE INFORMATION

Dept. of Revenue: <u>oregon.gov/dor</u> Employment Dept.: <u>oregon.gov/employ</u>

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Pennsylvania - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	3.07%
Minimum Cash Wage (Tipped)	\$2.83		
Maximum Tip Credit	\$4.42*		

^{*}Different for employers with less than 10 full-time employees.

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$10,000**
Employee Deduction	Unlimited
Employer Tax Rates	1.2905 - 5.4%

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

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

MORE INFORMATION

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

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Puerto Rico - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX Minimum Wage \$5.07* Withholding Tax Rate **Tables** Minimum Cash Wage (Tipped) \$5.07 Maximum Tip Credit None *Puerto Rico's minimum wage is 70% of the Fair Labor Standards Act (FLSA). UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Revenue: hacienda.gobierno.pr Maximum Taxable Wages \$7,000 Dept. of Labor & Human Resources: trabajo.pr.gov **Employee Deduction** None **Employer Tax Rates** 1.2905 - 5.4% New Employer Tax Rates 2.8% Federal MINIMUM WAGE FICA (SOCIAL SECURITY) Minimum Wage \$7.25 Maximum Taxable Wages \$142,800 \$2.13 6.2% Minimum Cash Wage (Tipped) Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0%

401(k), 403(b), 457 & Roth 401(k) \$19,500 401(k), 403(b), 457 & Roth 401(k) \$6,500 Simple Plan IRA \$13,500 Simple Plan IRA \$3,000

0.9%

Up to \$3,600

Up to \$7,200

Net Tax Rate

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit

ADDITIONAL CATCH-UP*

Family Contribution Limit

^{*}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.



Add. Tax on Earnings >\$200K

Individual Contribution Limit

Family Contribution Limit

RATES & LIMITS

HEALTH SAVINGS ACCOUNTS

0.6%

Up to \$2,750

\$2,750 per FSA

Rhode Island - 2021 Quick Wage & Tax Guide

				NEW FOR 2021
MINIMUM WAGE			STATE INCOME TAX	
Minimum Wage		\$11.50	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)		\$3.89		
Maximum Tip Credit		\$7.61		
UNEMPLOYMENT INSURA	NCE		MORE INFORMATION	
Maximum Taxable Wages	Tier I Em Tier II Em	ployees: \$24,600 ployees: \$26,100	Division of Taxation: <u>tax.ri.gov</u> Dept. of Labor & Training: <u>dlt.ri.gov</u>	
Employee Deduction		None		
Employer Tax Rates		1.2 - 9.4%		
New Employer Tax Rates		1.16%		
MINIMUM WAGE			FICA (SOCIAL SECURITY)	
			,	
Minimum Wage		\$7.25	Maximum Taxable Wages	\$142,800
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		\$142,800	Maximum Taxable Wages	
Employee/Employer Tax Rate			Employee/Employer Tax Rate	\$7,000
		1.45%	Employee/Employer tax Rate	\$7,000 6.0%
Add. Tax on Earnings >\$200K		0.9%	Net Tax Rate	
Add. Tax on Earnings >\$200K HEALTH SAVINGS ACCOU	INTS			6.0%
	INTS		Net Tax Rate	6.0%
HEALTH SAVINGS ACCOU	INTS	0.9%	Net Tax Rate FLEXIBLE SPENDING ACCOUNTS	6.0%

\$19,500

\$13,500



Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

\$3,000

401(k), 403(b), 457 & Roth 401(k)

Simple Plan IRA

^{*}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.

South Carolina - 2021 Quick Wage & Tax Guide

MINIMUM WAGE*

STATE INCOME TAX

Minimum Wage \$7.25 Withholding Tax Rate Tables

Minimum Cash Wage (Tipped) \$2.13

Maximum Tip Credit \$5.12

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.06 - 5.46%
New Employer Tax Rates	0.55%

MORE INFORMATION

Dept. of Revenue: <u>dor.sc.gov</u> Dept. of Employment Workforce: <u>dew.sc.gov</u>

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		

FICA (MEDICARE)

FUTA (EMPLOYER-PAID)

ADDITIONAL CATCH-UP*

Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	

Simple Plan IRA \$13,500 Simple Plan IRA \$3,000

*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.



\$6,500

South Dakota - 2021 Quick Wage & Tax Guide

MINIMA WA 05			STATE INCOME TAY	NEW FOR 2021
MINIMUM WAGE			STATE INCOME TAX	
Minimum Wage		\$9.45	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)		\$4.73		
Maximum Tip Credit		\$4.72		
UNEMPLOYMENT INSURAN	CE		MORE INFORMATION	
Maximum Taxable Wages		\$15,000	Dept. of Labor & Regulation: dlr.sd.gov	
Employee Deduction		None		
Employer Tax Rates		0.0 - 9.35%		
No. Foods with Both	1.2 ^o 1% second an	% first year;		
New Employer Tax Rates	17/ 3000Hd dail			
ederal MINIMUM WAGE			FICA (SOCIAL SECURITY)	
- Federal		\$7.25	FICA (SOCIAL SECURITY) Maximum Taxable Wages	\$142,80
Federal MINIMUM WAGE				
ederal MINIMUM WAGE Minimum Wage		\$7.25	Maximum Taxable Wages	
Federal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped)		\$7.25 \$2.13	Maximum Taxable Wages	
Federal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit		\$7.25 \$2.13	Maximum Taxable Wages Employee/Employer Tax Rate	6.29
Federal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE)		\$7.25 \$2.13 \$5.12	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID)	\$7,000
Federal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages		\$7.25 \$2.13 \$5.12	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages	\$7,000 6.09
Federal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate		\$7.25 \$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate	\$7,000 6.09 0.69
Federal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K	TS	\$7.25 \$2.13 \$5.12 \$142,800 1.45%	Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate Net Tax Rate	\$142,800 6.29 \$7,000 6.09 0.69

\$19,500

\$13,500

ADDITIONAL CATCH-UP*

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)



RATES & LIMITS

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

\$3,000

^{*}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.

Tennessee - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE* STATE INCOME TAX Minimum Wage \$7.25 Withholding Tax Rate None Minimum Cash Wage (Tipped) \$2.13 Maximum Tip Credit \$5.12 *No state minimum wage laws apply. UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Labor & Workforce Development: tn.gov/workforce Maximum Taxable Wages \$7,000 **Employee Deduction** None 0.01 - 10%* **Employer Tax Rates** New Employer Tax Rates 2.7%* *Effective from 1/2/21 to 6/20/21. **Federal** MINIMUM WAGE FICA (SOCIAL SECURITY) Minimum Wage \$7.25 Maximum Taxable Wages \$142,800 Minimum Cash Wage (Tipped) \$2.13 6.2% Employee/Employer Tax Rate Maximum Tip Credit \$5.12

FICA (MEDICARE)	
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Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

FUTA (EMPLOYER-PAID)

HEALTH SAVINGS ACCOUNTS FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Texas - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	\$2.13		
Maximum Tip Credit	\$5.12		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$9,000	Workforce Commission: twc.state.tx.us	
Employee Deduction	None		
Employer Tax Rates	0.31 - 6.31%		
New Employer Tax Rates	2.7%		
ederal MINIMUM WAGE		EICA (SOCIAL SECUDITY)	
	φ7.05	FICA (SOCIAL SECURITY)	¢1.42.000
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	5
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



U.S. Virgin Islands - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.50	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	\$7.35		
Maximum Tip Credit	\$6.30		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$28,900	Bureau of Internal Revenue: <u>bir.vi.gov/</u> Dept. of Labor: <u>vidol.gov</u>	
Employee Deduction	None	Dept. of Labor. <u>vidol.gov</u>	
Employer Tax Rates	3.5 - 6%		
New Employer Tax Rates	2%		
Federal			
MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	5
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

\$3,000

Utah - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$2.13		
Maximum Tip Credit	\$5.12		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$38,900	State Tax Commission: tax.utah.gov Dept. of Workforce Services: jobs.utah.gov	
Employee Deduction	None	Bopti of Worklord Colffices. <u>Joseph Carrigor</u>	
Employer Tax Rates	0.2 - 7.2%		
New Employer Tax Rates	1.06%		
Federal		FICA (COCIAL CECUDITY)	
MINIMUM WAGE	+7.05	FICA (SOCIAL SECURITY)	****
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Vermont - 2021 Quick Wage & Tax Guide

	•		
			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$11.75	Withholding Tax Rate	Table
Minimum Cash Wage (Tipped)	\$5.88		
Maximum Tip Credit	\$5.87		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$14,100	Dept. of Taxes: <u>tax.vermont.gov</u> Dept. of Labor: <u>labor.vermont.gov</u>	
Employee Deduction	None	Dept. of Eason. <u>lasonvermontagov</u>	
Employer Tax Rates	0.4 - 5.4%		
New Employer Tax Rates	1%		
Federal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
	\$7.25	· · · · · · · · · · · · · · · · · · ·	\$142,80
Minimum Wage Minimum Cash Wage (Tipped)	\$2.13	Maximum Taxable Wages Employee/Employer Tax Rate	6.29
		Employee/Employer Tax Rate	0.29
Maximum Tip Credit	\$5.12		
FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,00
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.69
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNT	rs
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,75
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FS
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,50
	-		

^{*}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.

Simple Plan IRA

\$13,500



Simple Plan IRA

\$3,000

Virginia - 2021 Quick Wage & Tax Guide

MINIMUM WAGE	Effective Flator	STATE INCOME TAX	
Minimum Wage	Effective 5/1/21 \$9.50	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	No Minimum	Transcang carriage	
Maximum Tip Credit	No Minimum		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$8,000	Dept. of Taxation: tax.virginia.gov Employment Commission: vec.virginia.gov	
Employee Deduction	None	Employment Commission: vec.viiginia.gov	
Employer Tax Rates	0.11 - 6.21%*		
New Employer Tax Rates	2.51%*		
*0.0) 11% pool cost charge included.		
ederal			
ederal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
ederal MINIMUM WAGE	\$7.25		\$142,80
ederal MINIMUM WAGE Minimum Wage	\$7.25 \$2.13	FICA (SOCIAL SECURITY)	
ederal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped)		FICA (SOCIAL SECURITY) Maximum Taxable Wages	
ederal MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit	\$2.13	FICA (SOCIAL SECURITY) Maximum Taxable Wages	
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE)	\$2.13	FICA (SOCIAL SECURITY) Maximum Taxable Wages Employee/Employer Tax Rate	6.29
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages	\$2.13 \$5.12	FICA (SOCIAL SECURITY) Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID)	\$7,00
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate	\$2.13 \$5.12 \$142,800	FICA (SOCIAL SECURITY) Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages	\$7,00 6.09
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K	\$2.13 \$5.12 \$142,800 1.45%	FICA (SOCIAL SECURITY) Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate	\$7,00 6.09
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K HEALTH SAVINGS ACCOUNTS	\$2.13 \$5.12 \$142,800 1.45%	FICA (SOCIAL SECURITY) Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate Net Tax Rate	\$7,00 6.09 0.69
MINIMUM WAGE Minimum Wage Minimum Cash Wage (Tipped) Maximum Tip Credit FICA (MEDICARE) Maximum Taxable Wages Employee/Employer Tax Rate Add. Tax on Earnings >\$200K HEALTH SAVINGS ACCOUNTS Individual Contribution Limit Family Contribution Limit	\$2.13 \$5.12 \$142,800 1.45% 0.9%	FICA (SOCIAL SECURITY) Maximum Taxable Wages Employee/Employer Tax Rate FUTA (EMPLOYER-PAID) Maximum Taxable Wages Employee/Employer Tax Rate Net Tax Rate FLEXIBLE SPENDING ACCOUNTS	\$142,80 6.29 \$7,00 6.09 0.69 Up to \$2,75 \$2,750 per FS

\$19,500

\$13,500

ADDITIONAL CATCH-UP*

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)



RATES & LIMITS

Simple Plan IRA

401(k), 403(b), 457 & Roth 401(k)

\$6,500

\$3,000

^{*}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.

Washington - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$13.69	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	\$13.69		
Maximum Tip Credit	None		
	ı	ı	
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$56,500	Employment Security Dept.: <u>esd.wa.gov</u>	
Employee Deduction	None		
Employer Tax Rates	0.13 - 7.13%		
New Employer Tax Rates	Industry Avg.		
		'	
Federal			
MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



West Virginia - 2021 Quick Wage & Tax Guide

MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$8.75	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$7.25		
Maximum Tip Credit	\$5.12		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$12,000	Dept. of Revenue: <u>revenue.wv.gov</u> Workforce West Virginia: <u>wvcommerce.org</u>	
Employee Deduction	None	<u> </u>	
Employer Tax Rates	1.5 - 8.5%		
New Employer Tax Rates	2.7%		
		•	

			10/0	\circ
MIN	IIVIL	JIVI	WA	(il

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Wisconsin - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX \$7.25 Withholding Tax Rate Minimum Wage **Tables** Minimum Cash Wage (Tipped) \$7.25 Maximum Tip Credit \$4.92 UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Revenue: revenue.wi.gov Maximum Taxable Wages \$14,000 Dept. of Workforce Development: <u>dwd.wisconsin.gov</u> **Employee Deduction** None **Employer Tax Rates** 0.0 - 12% New Employer Tax Rates 3.05 - 3.45%* *Information for this state has not yet been released. Please refer to your state's official government site for additional information. Federal MINIMUM WAGE FICA (SOCIAL SECURITY) \$7.25 Maximum Taxable Wages \$142.800 Minimum Wage Minimum Cash Wage (Tipped) \$2.13 6.2% Employee/Employer Tax Rate Maximum Tip Credit \$5.12 FICA (MEDICARE) **FUTA (EMPLOYER-PAID)** \$142,800 Maximum Taxable Wages Maximum Taxable Wages \$7,000 Employee/Employer Tax Rate 1.45% Employee/Employer Tax Rate 6.0% Add. Tax on Earnings >\$200K 0.9% Net Tax Rate 0.6% **HEALTH SAVINGS ACCOUNTS** FLEXIBLE SPENDING ACCOUNTS **Individual Contribution Limit** Up to \$3,600 **Individual Contribution Limit** Up to \$2,750

Family Contribution Limit

Simple Plan IRA

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)

Up to \$7,200

\$19,500

\$13,500



Family Contribution Limit

401(k), 403(b), 457 & Roth 401(k)

RATES & LIMITS

Simple Plan IRA

\$2,750 per FSA

\$6,500

\$3,000

^{*}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.

Wyoming - 2021 Quick Wage & Tax Guide

NEW FOR 2021 MINIMUM WAGE STATE INCOME TAX Minimum Wage \$5.15* Withholding Tax Rate None Minimum Cash Wage (Tipped) \$2.13 Maximum Tip Credit \$6.13 *Employers subject to Fair Labor Standards Act must pay the Federal minimum wage. UNEMPLOYMENT INSURANCE MORE INFORMATION Dept. of Workforce Services: wyomingworkforce.org Maximum Taxable Wages \$27,300 **Employee Deduction** None **Employer Tax Rates** 0.287 - 8.79% New Employer Tax Rates 0.96% Federal MINIMUM WAGE FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		
FIGA (MEDICADE)		FUTA (FMPLOVED DAID)	
FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7.000

Maximum Taxable Wages	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Pennsylvania, New Jersey, & Delaware

2021 Quick Wage & Tax Guide

						NEW FO	OR 2021
MINIMUM WAGE	PA	NJ	DE	UNEMPLOYMENT INS.	PA	NJ	DE
Minimum Wage	\$7.25	\$12.00**	\$10.25 [†]	Maximum Taxable Wages	\$10,000*	\$36,200	\$16,500
Minimum Cash Wage (Tipped)	\$2.83	\$4.13	\$2.23	Employee Deduction	Unlimited	0.43%	None
Maximum Tip Credit	\$4.42*	\$7.87	Not Allowed	Employer Tax Rates	1.2905 - 5.4%	0.4 - 5.4%**	0.3 - 8.2%
STATE INCOME TAX				5.4%	5.4%***	6.2%	
Withholding Tax Rate	3.07%	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	3.689%	1.02%	1.5%

*Different for employers with less than 10 full-time employees.

**Wage rate for large employers (six or more employees). Wage is \$10.30 for
seasonal and small employers (fewer than six employees).

†For 2020 minimum wage information, click here.

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

**Information for this state has not yet been released. Please refer to your state's

official government site for additional information.

MORE INFORMATION

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

New Jersey
Div. of Taxation:
state.nj.us/treasury/taxation
DOL & Workforce Dev.:
lwd.dol.state.nj.us/labor

Delaware
Dept. of Revenue:
revenue.delaware.gov
Dept. of Labor:
ui.delawareworks.com

Federal

MINIMUM WAGE	FICA (SOCIAL SECURITY)
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Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800		
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	\$142,800	Maximum Taxable Wages	\$7,000		
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%		
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%		
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS			
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750		
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA		
RATES & LIMITS		ADDITIONAL CATCH-UP*			
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500		
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000		

^{*}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.



New York, Connecticut, & Massachusetts

2021 Quick Wage & Tax Guide

						NEW F	OR 2021
MINIMUM WAGE	NY	Effective 8/1/21 CT	MA	UNEMPLOYMENT INS.	NY	СТ	MA
Minimum Wage	\$12.50*	\$13.00	\$13.50	Maximum Taxable Wages	\$11,800	\$15,000	\$15,000
Minimum Cash Wage (Tipped)**	\$10.00**	\$2.13 [†]	\$5.55	Employee Deduction	None	None	None
Maximum Tip Credit	\$2.50	\$0.35††	\$7.95	Frankryov Tov Dates	1.3 -	1.9 -	0.94 -
STATE INCOME TAX				Employer Tax Rates	9.6%*	6.8%**	14.37% [†]
Withholding Tax Rate	<u>Tables</u>	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	1.01%	3.0%	2.42%

*Base rates; differs county to county.

**Tipped food service workers (NY).

†Adheres to federal amount but varies by industry.

†Adheres to federal amount but varies by industry.

† For restaurant employees. Tipped wage is \$0.30 for other employees.

† For restaurant employees. Tipped wage is \$0.30 for other employees.

*Includes 0.075% Re-employment Service Fund rate.

**Includes 1.4% fund solvency surtax.

MORE INFORMATION

New York
Dept. of Taxation & Finance:
tax.ny.gov
Dept. of Labor:
labor.ny.gov

Connecticut
Dept. of Revenue Services:
ct.gov/drs
Dept. of Labor:
ctdol.state.ct.us

Massachusetts
Dept. of Revenue:
mass.gov/dor
Labor & Workforce Dev.:
mass.gov/lwd

Federal

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FICA (SOCIAL SECURITY)

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Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



New York, New Jersey, & Connecticut

2021 Quick Wage & Tax Guide

			Effective			NEW FO	OR 2021
MINIMUM WAGE	NY	NJ	8/1/21 CT	UNEMPLOYMENT INS.	NY	NJ	СТ
Minimum Wage	\$12.50*	\$12.00	\$13.00	Maximum Taxable Wages	\$11,800	\$36,200	\$15,000
Minimum Cash Wage (Tipped)**	\$10.00**	\$4.13	\$2.13 [†]	Employee Deduction	None	0.43%	None
Maximum Tip Credit	\$2.50	\$7.87	\$0.35 ^{††}	Employer Tax Rates	1.3 - %*	0.4 - 5.4% [†]	1.9 - 6.8%**
STATE INCOME TAX							
Withholding Tax Rate	<u>Tables</u>	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	1.01%	1.02%	3.0%

^{*}Base rates; differs county to county.

MORE INFORMATION

New York Dept. of Taxation & Finance:

tax.ny.gov Dept. of Labor: labor.ny.gov **New Jersey**

Division of Taxation:

state.nj.us/treasury/taxation DOL & Workforce Dev.: lwd.dol.state.nj.us/labor Connecticut

Dept. of Revenue Services:

ct.gov/drs Dept. of Labor: ctdol.state.ct.us

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800		
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	\$142,800	Maximum Taxable Wages	\$7,000		
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%		
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%		
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS			
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750		
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA		
RATES & LIMITS		ADDITIONAL CATCH-UP*			
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500		
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000		

^{*}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.



^{**}Tipped food service workers in New York City. Differs county to county.(NY).

†Adheres to federal amount but varies by industry.

†For restaurant employees. Tipped wage is \$0.30 for other employees.

^{*}Includes 0.075% Re-employment Service Fund rate. **Includes 1.4% fund solvency surtax.

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

Ohio, Pennsylvania, & Indiana 2021 Quick Wage & Tax Guide

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MINIMUM WAGE	ОН	PA	IN	UNEMPLOYMENT INS.	ОН	PA	IN
Minimum Wage	\$8.80	\$7.25	\$7.25	Maximum Taxable Wages	\$9,000	\$10,000*	\$9,500
Minimum Cash Wage (Tipped)	\$4.40*	\$2.83	\$2.13	Employee Deduction	None	Unlimited	None
Maximum Tip Credit	\$4.15*	\$4.42*	\$5.12	Foot at Burn	0.50/	1.2905 -	0.5 -
STATE INCOME TAX		Employer Tax Rates	0.5%	5.4%	7.4%		
Withholding Tax Rate	<u>Tables</u>	3.07%	<u>Tables</u>	New Employer Tax Rates	2.7%	3.689%	1.60% or 2.50%

^{*}If employer makes more than \$314,000 in annual sales. **Different for employers with less than 10 full-time employees.

MORE INFORMATION

Ohio Dept. of Taxation:

tax.ohio.gov Dept. of Job & Family Services: Pennsylvania
Dept. of Revenue:
revenue.pa.gov
Dept. of Labor & Industry:

dli.state.pa.us

Indiana

Dept. of Revenue:

in.gov/dor

Dept. of Workforce Dev.:

in.gov/dwd

Federal

MINIMUM WAGE FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



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

Indiana, Michigan, & Illinois

2021 Quick Wage & Tax Guide

						NEW FO	OR 2021
MINIMUM WAGE	IN	MI	IL	UNEMPLOYMENT INS.	IN	MI	IL
Minimum Wage	\$7.25	\$9.65	\$11.00	Maximum Taxable Wages	\$9,500	\$9,000*	\$12,960
Minimum Cash Wage (Tipped)	\$2.13	\$3.67	\$6.60	Employee Deduction	None	None	None
Maximum Tip Credit	\$5.12	\$5.98	\$4.40		0.5 -	0.06 -	0.675 -
STATE INCOME TAX				Employer Tax Rates	7.4%	10.3%	6.875%
Withholding Tax Rate	<u>Tables</u>	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	1.60% or 2.50%	1.04%	3.18%

*\$9,500 for Delinquent Employers

MORE INFORMATION

Indiana
Dept. of Revenue:
in.gov/dor
Dept. of Workforce Dev

Dept. of Workforce Dev.: in.gov/dwd

Michigan
Dept. of Treasury:
michigan.gov/taxes
Unemployment Ins. Agency:
michigan.gov/uia

Illinois

Dept. of Revenue:

revenue.state.il.us

Dept. of Employment C

Dept. of Employment Security:

ides.illinois.gov

Federal

MINIMUM WAGE FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Maryland, Virginia, & District of Columbia

2021 Quick Wage & Tax Guide

		Effective				NEW FO	OR 2021
MINIMUM WAGE	MD	5/1/21 VA	DC	UNEMPLOYMENT INS.	MD	VA	DC
Minimum Wage	\$11.60*	\$9.50	\$15.00 [†]	Maximum Taxable Wages	\$8,500	\$8,000	\$9,000
Minimum Cash Wage (Tipped)	\$3.63	No Minimum	\$5.00 [†]	Employee Deduction	None	None	None
Maximum Tip Credit	\$7.97**	No Minimum	\$10.00 [†]		2,2 -	0.11 -	1.6 -
STATE INCOME TAX			Employer Tax Rates	13.5%	6.21%*	7%**	
Withholding Tax Rate	<u>Tables</u>	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	2.6%	2.51%*	2.7%**

*For 14 or fewer employees. \$11.75 for 15 or more employees. **For 14 or fewer employees. \$8.12 for 15 or more employees. †For 2020 District of Columbia minimum wage information, click here. *0.01% pool cost charge included.
**Plus 0.2% administrative funding assessment.

MORE INFORMATION

Maryland Comptroller of MD: marylandtaxes.gov DOL, Licensing, & Regulation: dllr.state.md.us Virginia
Dept. of Taxation:
tax.virginia.gov
Employment Commission:
vec.virginia.gov

District of Columbia
Office of Tax & Revenue:
otr.cfo.dc.gov
Dept. of Employment Services: does.dc.gov

FICA (SOCIAL SECURITY)

Federal

MINIMUM WAGE

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Florida, Georgia, & Alabama

2021 Quick Wage & Tax Guide

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MINIMUM WAGE	FL	GA	AL**	UNEMPLOYMENT INS.	FL	GA	AL
Minimum Wage	\$8.65	\$5.15*	\$7.25	Maximum Taxable Wages	\$7,000	\$9,500	\$8,000
Minimum Cash Wage (Tipped)	\$5.63	None	\$2.13	Employee Deduction	None	None	None
Maximum Tip Credit	\$3.02	None	\$5.12	- Employer Toy Detec	0.1 -	0.04 -	0.2 -
STATE INCOME TAX				Employer Tax Rates	5.4%	8.1%	6.8%*
Withholding Tax Rate	None	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	2.7%	2.7%	2.7%

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

**No state minimum wage laws apply.

*Includes 0.6% Stabilization Tax.

MORE INFORMATION

Florida
Dept. of Revenue:
floridarevenue.com
Dept. of Economic Opportunity:
floridajobs.org

Georgia
Dept. of Revenue:
dor.georgia.gov/taxes
Dept. of Labor:
dol.georgia.gov

Alabama
Dept. of Revenue:
www.ador.state.al.us
Dept. of Labor:
labor.alabama.gov

Federal

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FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



North Carolina, South Carolina, & Virginia

2021 Quick Wage & Tax Guide

			Effective			NEW FO	OR 2021
MINIMUM WAGE	NC	SC*	5/1/21 VA	UNEMPLOYMENT INS.	NC	SC	VA
Minimum Wage	\$7.25	\$7.25	\$9.50	Maximum Taxable Wages	\$26,000	\$14,000	\$8,000
Minimum Cash Wage (Tipped)	\$2.13	\$2.13	No Minimum	Employee Deduction	None	None	None
Maximum Tip Credit	\$5.12	\$5.12	No Minimum		0.06 -	0.06 -	0.11 -
STATE INCOME TAX				Employer Tax Rates	5.76%	5.46%	6.21%*
Withholding Tax Rate	<u>Tables</u>	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	1.03%	0.55%	2.51%*

^{*}No state minimum wage laws apply.

*0.01% pool cost charge included.

MORE INFORMATION

North Carolina
Dept. of Revenue:
dor.state.nc.us
Div. of Employment Security:
des.nc.gov/des

South Carolina
Dept. of Revenue:
dor.sc.gov
Dept. of Employment Workforce:
dew.sc.gov

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

Federal

MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



Texas, Arkansas, & Louisiana

2021 Quick Wage & Tax Guide

						NEW FO	OR 2021
MINIMUM WAGE	тх	AR	LA*	UNEMPLOYMENT INS.	TX	AR	LA
Minimum Wage	\$7.25	\$11.00	\$7.25	Maximum Taxable Wages	\$9,000	\$10,000	\$7,700
Minimum Cash Wage (Tipped)	\$2.13	\$2.63	\$2.13	Employee Deduction	None	None	None
Maximum Tip Credit	\$5.12	\$8.37	\$5.12	F	0.31 -	0.3 -	0.09 -
STATE INCOME TAX				Employer Tax Rates	6.31%	14.2%*	6.2%
Withholding Tax Rate	None	<u>Tables</u>	<u>Tables</u>	New Employer Tax Rates	2.7%	3.10%*	1.14 - 2.85%

^{*}No state minimum wage laws apply.

MORE INFORMATION

Texas Workforce Commission: twc.state.tx.us Arkansas
Dept. of Finance & Admin.:
www.dfa.arkansas.gov
Dept. of Workforce Services:
dws.arkansas.gov

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

Federal

MINIMUM WAGE	FICA (SOCIAL SECURITY)
	110/1 (000)/12 02001(111)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800		
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	\$142,800	Maximum Taxable Wages	\$7,000		
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%		
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%		
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS			
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750		
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA		
RATES & LIMITS		ADDITIONAL CATCH-UP*			
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500		
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000		

^{*}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.



^{*}Includes 0.3% fund-stabilization surtax.

Oregon, Washington, & Idaho

2021 Quick Wage & Tax Guide

	Effective					NEW F	OR 2021
MINIMUM WAGE	7/1/21 OR	WA	ID	UNEMPLOYMENT INS.	OR	WA	ID
Minimum Wage	\$12.25*	\$13.69	\$7.25	Maximum Taxable Wages	\$43,800	\$56,500	\$43,000
Minimum Cash Wage (Tipped)	\$11.25*	\$13.69	\$3.35	Employee Deduction	None	None	None
Maximum Tip Credit	None	None	\$3.90		1.2 -	0.13 -	0.207-
STATE INCOME TAX			Employer Tax Rates	5.4%*	7.13%	5.4%	
Withholding Tax Rate	<u>Tables</u>	None	<u>Tables</u>	New Employer Tax Rates	2.6%	Industry Avg.	1%

^{*}Base rates depends on density of region.

MORE INFORMATION

Oregon
Dept. of Revenue:
oregon.gov/dor
Employment Dept.:
oregon.gov/employ

Washington

Employment Security Dept.:

esd.wa.gov

Idaho

State Tax Commission:

tax.idaho.gov Dept. of Labor: labor.idaho.gov

Federal

MINIMUM WAGE FICA (SOCIAL SECURITY)

		110/1 (0001/12 020011111)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
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	\$142,800	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

^{*}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.



^{*}Includes 0.09% special payroll tax offset.

California, Nevada, & Arizona

2021 Quick Wage & Tax Guide

		Effective				NEW FO	OR 2021
MINIMUM WAGE	CA	7/1/21 NV	AZ	UNEMPLOYMENT INS.	CA	NV	AZ
Minimum Wage	\$14.00*	\$8.25**	\$12.15	Maximum Taxable Wages	\$7,000	\$33,400	\$7,000
Minimum Cash Wage (Tipped)	Not Allowed	\$8.25**	\$9.15	Employee Deduction	None	None	None
Maximum Tip Credit	Not Allowed	\$8.25**	\$3.00	Faralassa Tasa Batas	4.050/	0.25 -	0.08 -
STATE INCOME TAX		Employer Tax Rates	1.25%	5.40%	20.6%		
Withholding Tax Rate	<u>Tables</u>	None	% of AZ Gross Taxable Wages	New Employer Tax Rates	3.4%*	2.95%	2%

*For employers with 26 or more employees. For employers with 25 or fewer employees, the minimum wage and minimum cash wage is \$13 an hour. **Effective 7/1/10: Employers that offer a qualified health insurance plan can pay the federal minimum wage rate of \$7.25/hr.

*Plus 0.1% employment training tax. **Includes a Career Enhancement Program (CEP) fee of 0.05%. Those paying 5.4% aren't subject to CEP fee.

MORE INFORMATION

California Franchise Tax Board:

ftb.ca.gov Employment Dev. Dept.:

edd.ca.gov

Nevada

Dept. of Taxation:

tax.nv.gov

Employment Security Div.:

detr.nv.gov

Arizona

Dept. of Revenue:

www.azdor.gov

Dept. of Economic Security:

des.az.gov

Federal

MINIMUM WAGE FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800		
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	\$142,800	Maximum Taxable Wages	\$7,000		
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%		
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%		
HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS			
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750		
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA		
RATES & LIMITS		ADDITIONAL CATCH-UP*			
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500		
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000		

^{*}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.



PRIMEPAY.

	JANUARY									
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JUNE									
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JULY								
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	AUGUST								
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SEPTEMBER								
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26	27	28	29	30				

OCTOBER										
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21										

NOVEMBER								
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DECEMBER								
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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

2021 Federal Reserve Holidays

JAN 1 New Year's Day

JAN 18 Birthday of Martin Luther King, Jr.

FEB 15 Washington's Birthday

MAY 31 Memorial Day

*Independence Day

JUL 4 (Observed July 5 by Federal
Reserve & PrimePay)

SEP 6 Labor Day

OCT 11 Columbus Day

NOV 11 Veterans Day

•

NOV 25 Thanksgiving Day

DEC 25 *Christmas Day (Observed December 24 by PrimePay)

2021 Rates & Limits

	WAGE BASE	RATE
Social Security	\$142,800	6.2%
Medicare	≤\$200,000 >\$200,000	1.45% 2.35%

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

\$19,500 (+\$6,500 if over 50)

Simple Plan IRA

\$13,500 (+\$3,000 if over 50)

JANUARY 2022									
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	FEBRUARY 2022									
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	7	8	9	10	11	12				
3	14	15	16	17	18	19				
)	21	22	23	24	25	26				

*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