PRIMEPAY'S

# Quick Wage & Tax Guide — 2021



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# 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

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

# Alaska - 2021 Quick Wage & Tax Guide

BAINIBALIBA VAZA CE		CTATE INCOME TAY	NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.34	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	Not Allowed		
Maximum Tip Credit	Not Allowed		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
UNEMPLOYMENT INSURANCE  Maximum Taxable Wages	\$43,600	Dept. of Revenue: revenue.state.al.us	labor.state.ak.us
	<b>\$43,600</b> 0.5%		<u>labor.state.ak.us</u>
Maximum Taxable Wages		Dept. of Revenue: revenue.state.al.us	labor.state.ak.us

#### Federal

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Minimum Wage

#### FICA (SOCIAL SECURITY)

Maximum Taxable Wages

\$2.13	Employee/Employer Tax Rate	6.2%	
\$5.12			
	FUTA (EMPLOYER-PAID)		
\$142,800	Maximum Taxable Wages	\$7,000	
1.45%	Employee/Employer Tax Rate	6.0%	
0.9%	Net Tax Rate	0.6%	
1	FLEXIBLE SPENDING ACCOUNTS	'	
Individual Contribution Limit Up to \$3,600		Up to \$2,750	
Up to \$7,200	Family Contribution Limit	\$2,750 per FSA	
	\$5.12 \$142,800 1.45% 0.9%	\$5.12  FUTA (EMPLOYER-PAID)  \$142,800 Maximum Taxable Wages  1.45% Employee/Employer Tax Rate  0.9% Net Tax Rate  FLEXIBLE SPENDING ACCOUNTS  Up to \$3,600 Individual Contribution Limit	

\$7.25

#### 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

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



\$142,800

# 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** FICA (SOCIAL SECURITY) MINIMUM WAGE Minimum Wage \$7.25 Maximum Taxable Wages \$142,800

#### FICA (MEDICARE)

Maximum Tip Credit

Minimum Cash Wage (Tipped)

#### **FUTA (EMPLOYER-PAID)**

Employee/Employer Tax Rate

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%

\$2.13

\$5.12

#### **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

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

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



6.2%

# Arkansas - 2021 Quick Wage & Tax Guide

			NEW FOR 2021	
MINIMUM WAGE		STATE INCOME TAX		
Minimum Wage	\$11.00	Withholding Tax Rate	Tables	
Minimum Cash Wage (Tipped)	\$2.63			
Maximum Tip Credit	\$8.37			
UNEMPLOYMENT INSURANCE		MORE INFORMATION		
Maximum Taxable Wages	\$10,000	Dept. of Finance & Admin.: <a href="https://www.dfa.arkansas.gov">www.dfa.arkansas.gov</a> Dept. of Workforce Services: <a href="https://www.dfa.arkansas.gov">dws.arkansas.gov</a>		
Employee Deduction	None			
Employer Tax Rates	0.3 - 14.2%*			
New Employer Tax Rates	3.1%*			
*Includes 0.3%	6 fund-stabilization surtax.			
	•••••			
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

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

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: <a href="ftb.ca.gov">ftb.ca.gov</a> Employment Development Dept.: <a href="edd.ca.gov">edd.ca.gov</a>	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)	401(k), 403(b), 457 & Roth 401(k) \$19,500		\$6,500	
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000	

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



# Colorado - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$12.32	Withholding Tax Rate	<u>Tables</u>
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> .	2 govladla
Employee Deduction	None	рерг. от Labor & Employment. <u>colorado.</u>	<u>.gov/cale</u>
Employer Tax Rates	0.71 - 9.64%		
New Employer Tax Rates	1.7%		
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	6
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

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

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: <a href="mailto:ctdol.state.ct.us">ctdol.state.ct.us</a> **Employee Deduction** None **Employer Tax Rates** 1.9 - 6.8%\* New Employer Tax Rates 3.0% \*Includes 1.4% fund solvency surtax. 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

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



# Delaware - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.25*	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$2.23		
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: <u>revenue.delaware.gov</u> Dept. of Labor: <u>ui.delawareworks.com</u>	
Employee Deduction	None		
Employer Tax Rates	0.3 - 8.2%		
New Employer Tax Rates	1.5%		
		•	
Federal			
reuerur			
MINIMUM WAGE		FICA (SOCIAL SECURITY)	

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

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

Simple Plan IRA

\$13,500



Simple Plan IRA

# 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%*

<sup>\*</sup>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

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



<sup>\*</sup>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>floridajol</u>	hs ora
Employee Deduction	None	Dept. of Leonorine Opportunity. <u>normago</u>	<u>55.01g</u>
Employer Tax Rates	0.1 - 5.4%		
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 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

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



# 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% **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

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

# 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

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

# 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: <u>tax.idaho.gov</u> Dept. of Labor: <u>labor.idaho.gov</u>	
Employee Deduction	None	Dept. of Eusof. <u>lasor.laarlo.gov</u>	
Employer Tax Rates	0.207-5.4%		
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)	¢1.42.000	FUTA (EMPLOYER-PAID)	ф7,000
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 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

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

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	<u>Tables</u>
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.illi</u>	nois gov
Employee Deduction	None	2 op a o 2 mp. o j mon o o o o n j . <u> </u>	. <del></del>
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	\$142,800 6.2% \$7,000
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  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	\$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%

\$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

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

# 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: <u>in.gov/dor</u> Dept. of Workforce Development: <u>in.gov</u>	/dwd
Employee Deduction	None	Dept. of worklorde Development. <u>m.gov</u>	dwa
Employer Tax Rates	0.5 - 7.4%		
New Employer Tax Rates	1.60% or 2.50%		
- -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	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

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



# 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%		
- ederal			
-ederal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
	\$7.25	FICA (SOCIAL SECURITY)  Maximum Taxable Wages	\$142,80
MINIMUM WAGE	\$7.25 \$2.13	<u> </u>	
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	6.29
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)	\$7,00
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	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	\$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	\$7,00 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	\$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	\$7,00 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	\$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	\$142,80 6.29 \$7,00 6.09 0.69 FS Up to \$2,75 \$2,750 per FS

\$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

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

# Kansas - 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	\$14,000	Dept. of Revenue: <u>ksrevenue.org</u> Dept. of Labor: <u>dol.ks.gov</u>	
Employee Deduction	None	Dept. of Labor. <u>doi.ks.gov</u>	
Employer Tax Rates	0.2 - 7.6%		
New Employer Tax Rates	2.7%		
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
Simple Plan IDA	¢12 E00	Simple Plan IDA	¢2 000

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

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	<u>Table</u>
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	Rentacky Garder Genter. Rec.Ry.gov	
Employer Tax Rates	1 - 10%		
New Employer Tax Rates	1.02%		
-ederal			
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	\$7,00
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	S
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

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

Simple Plan IRA



Simple Plan IRA

# Louisiana - 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		
*No state	minimum wage laws apply.		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$7,700	Dept. of Revenue: rev.state.la.us Workforce Commission: laworks.net	
Employee Deduction	None	Working Commission. <u>Idworks.net</u>	
Employer Tax Rates	0.09 - 6.2%		
New Employer Tax Rates	1.14 - 2.85%		
ederal MINIMUM WAGE		FICA (SOCIAL SECURITY)	
	\$7.25	FICA (SOCIAL SECURITY)  Maximum Taxable Wages	\$142,800
MINIMUM WAGE	\$7.25 \$2.13		\$142,800 6.2%
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	6.29
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 6.09
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	\$7,000 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	\$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%

\$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

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

# Maine - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$12.15	Withholding Tax Rate	Tables
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%		

#### Federal

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#### FICA (SOCIAL SECURITY)

WIINIWOW WAGE		FICA (SOCIAL SECORITY)	
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

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

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 Maximum Taxable Wages \$8,500 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	MUI	M W	AGE

#### 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

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



# Massachusetts - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		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 Labor & Workforce Development: mass.go	w/lwd
Employee Deduction	None	Labor & Workforce Development. <u>mass.go</u>	<u>v/iwu</u>
Employer Tax Rates	0.94 - 14.37%*		
New Employer Tax Rates	2.42%		
*Information for this state has not yet been released. P	lease refer to your state's 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		
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
	I	I	1

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



# Michigan - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$9.65	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$3.67		
Maximum Tip Credit	\$5.98		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$9,000*	Dept. of Treasury: michigan.gov/taxes Unemployment Insurance Agency: michi	gan goy/uja
Employee Deduction	None	onemployment insurance Agency.	gan.gov/ala
Employer Tax Rates	0.06 - 10.3%		
New Employer Tax Rates	1.04%		
*\$9,50	) for Delinquent Employers		
- -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	, 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*	1
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

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



# 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

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



# 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% New Employer Tax Rates 1 - 1.2%\*

#### 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

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



<sup>\*</sup>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.

# Missouri - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.30*	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$10.30*		
Maximum Tip Credit	\$10.03*		
*Unless business annual sales	s 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

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New Employer Tax Rates

#### FICA (SOCIAL SECURITY)

Minimum Wage	\$7.25	Maximum Taxable Wages	\$142,800
Minimum Cash Wage (Tipped)		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		Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K		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

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

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 <\$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.	'	'	
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%	Dopa of Eddor a madoliy. <u>anarammilgov</u>		
	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	1	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*	I	
	#10 F00		фC F00	
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	

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



# 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.go</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.		
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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
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

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



# 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 can pay the federal minimo	•		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	

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: <u>detr.nv.gov</u>

#### 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 Rate1.45%Employee/Employer Tax Rate6.0%Add. Tax on Earnings >\$200K0.9%Net Tax Rate0.6%

#### **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

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



# New Hampshire - 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)	\$3.26		
Maximum Tip Credit	\$3.99		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	

Dept. of Labor: <a href="https://nh.gov/labor">nh.gov/labor</a> Employment Security: <a href="https://nhes.nh.gov">nhes.nh.gov</a>

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.1 - 7.0%*
New Employer Tax Rates	1.2%

<sup>\*</sup>Effective Q1, 2019; includes variable administrative contribution rate.

#### 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

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



# New Jersey - 2021 Quick Wage & Tax Guide

	_	
	STATE INCOME TAX	NEW FOR 2021
\$12.00	Withholding Tax Rate	<u>Tables</u>
\$4.13		
\$7.87		
	MORE INFORMATION	
\$36,200	Division of Taxation: state.nj.us/treasury/tax	<u>kation</u>
0.43%	lwd.dol.state.nj.us/labor	
0.4 - 5.4%*		
1.02%		
	FICA (SOCIAL SECURITY)	
\$7.25	Maximum Taxable Wages	\$142,800
\$2.13	Employee/Employer Tax Rate	6.2%
\$5.12		
	FUTA (EMPLOYER-PAID)	
\$142,800	Maximum Taxable Wages	\$7,000
1.45%	Employee/Employer Tax Rate	6.0%
0.9%	Net Tax Rate	0.6%
	FLEXIBLE SPENDING ACCOUNTS	
Up to \$3,600	Individual Contribution Limit	
		Up to \$2,750
Up to \$7,200	Family Contribution Limit	Up to \$2,750 \$2,750 per FSA
	\$4.13 \$7.87 \$36,200 0.43% 0.4 - 5.4%* 1.02% Please refer to your state's for additional information. \$7.25 \$2.13 \$5.12 \$142,800 1.45% 0.9%	\$12.00 \$4.13 \$7.87  MORE INFORMATION  \$36,200 0.43% 0.4 - 5.4%* 1.02%  Please refer to your state's for additional information.  FICA (SOCIAL SECURITY)  \$7.25 Maximum Taxable Wages \$2.13 Employee/Employer Tax Rate  \$5.12  FUTA (EMPLOYER-PAID)  \$142,800 Maximum Taxable Wages  1.45% Employee/Employer Tax Rate  0.9% Net Tax Rate  FLEXIBLE SPENDING ACCOUNTS

\$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

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

# New Mexico - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.50	Withholding Tax Rate	<u>Tables</u>
Minimum Cash Wage (Tipped)	\$2.55		
Maximum Tip Credit	\$6.72		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$27,000	Taxation & Revenue Dept.: <u>tax.newmexico</u> Dept. of Workforce Solutions: <u>dws.state.nm</u>	<u>.gov</u> 1.u <u>s</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)

\$7.25	Maximum Taxable Wages	\$142,800		
\$2.13	Employee/Employer Tax Rate	6.2%		
\$5.12				
	FUTA (EMPLOYER-PAID)			
\$142,800	Maximum Taxable Wages	\$7,000		
1.45%	Employee/Employer Tax Rate	6.0%		
0.9%	Net Tax Rate 0			
HEALTH SAVINGS ACCOUNTS FLEXIBLE SPENDING ACCOUNTS				
Up to \$3,600	Individual Contribution Limit	Up to \$2,750		
Up to \$7,200	Family Contribution Limit	\$2,750 per FSA		
	\$2.13 \$5.12 \$142,800 1.45% 0.9%	\$2.13 Employee/Employer Tax Rate  \$5.12  FUTA (EMPLOYER-PAID)  \$142,800 Maximum Taxable Wages  1.45% Employee/Employer Tax Rate  0.9% Net Tax Rate  FLEXIBLE SPENDING ACCOUNTS  Up to \$3,600 Individual 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

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



# New York - 2021 Quick Wage & Tax Guide

**NEW FOR 2021 MINIMUM WAGE** STATE INCOME TAX \$12.50\* Minimum Wage Withholding Tax Rate <u>Tables</u> 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 1.3% - 9.6%\* **Employer Tax Rates** New Employer Tax Rates 1.01%\* \*Includes 0.075% Re-employment Service Fund rate.

#### 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		'	
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
	<del> </del>		<del>i</del>

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

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

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

### 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

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

## 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

<sup>\*</sup>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

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



# 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

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



**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		

<sup>\*</sup>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

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



# Pennsylvania - 2021 Quick Wage & Tax Guide

			<b>NEW FOR 2021</b>
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*		

<sup>\*</sup>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%

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

#### **MORE INFORMATION**

Dept. of Revenue: <u>revenue.pa.gov</u> Dept. of Labor & Industry: <u>dli.state.pa.us</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

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



## 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 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%

# 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

0.9%

Up to \$3,600

Up to \$7,200

Net Tax Rate

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit

Family Contribution Limit

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



Add. Tax on Earnings >\$200K

Individual Contribution Limit

Family Contribution Limit

**HEALTH SAVINGS ACCOUNTS** 

0.6%

Up to \$2,750

\$2,750 per FSA

# Rhode Island - 2021 Quick Wage & Tax Guide

MINIMUM WAGE			STATE INCOME TAX	
Minimum Wage		\$11.50	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	ı	\$3.89		
Maximum Tip Credit		\$7.61		
UNEMPLOYMENT INSURA	ANCE		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%		
- - - - - - -				
ederal MINIMUM WAGE			FICA (SOCIAL SECURITY)	
		\$7.25	FICA (SOCIAL SECURITY)  Maximum Taxable Wages	\$142,80
MINIMUM WAGE		\$7.25 \$2.13	,	<b>\$142,80</b> 0
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	
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)	\$7,00
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	\$7,00 6.09
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	\$7,000 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		\$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	\$7,00 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

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

## 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)**

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

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



# South Dakota - 2021 Quick Wage & Tax Guide

				NEW FOR 2021
MINIMUM WAGE			STATE INCOME TAX	
Minimum Wage		\$9.45	Withholding Tax Rate	Non
Minimum Cash Wage (Tipped)		\$4.73		·
Maximum Tip Credit		\$4.72		
UNEMPLOYMENT INSURAN	ICE		MORE INFORMATION	
Maximum Taxable Wages		\$15,000	Dept. of Labor & Regulation: dlr.sd.gov	
Employee Deduction		None		
Employer Tax Rates		0.0 - 9.35%		
	10% 500	1.2% first year; ond and third year		
New Employer Tax Rates	170 Sec			
Federal MINIMUM WAGE	170 560		FICA (SOCIAL SECURITY)	
- Federal		\$7.25	FICA (SOCIAL SECURITY)  Maximum Taxable Wages	\$142,80
ederal MINIMUM WAGE				<b>\$142,80</b> 6.29
ederal  MINIMUM WAGE  Minimum Wage	170 Sec	\$7.25	Maximum Taxable Wages	
Federal  MINIMUM WAGE  Minimum Wage  Minimum Cash Wage (Tipped)  Maximum Tip Credit		\$7.25 \$2.13	Maximum Taxable Wages	
ederal  MINIMUM WAGE  Minimum Wage  Minimum Cash Wage (Tipped)	170 Sec	\$7.25 \$2.13	Maximum Taxable Wages  Employee/Employer Tax Rate	6.24
Federal  MINIMUM WAGE  Minimum Wage  Minimum Cash Wage (Tipped)  Maximum Tip Credit  FICA (MEDICARE)	170 Sec	\$7.25 \$2.13 \$5.12	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	170 Sec	\$7.25 \$2.13 \$5.12	Maximum Taxable Wages  Employee/Employer Tax Rate  FUTA (EMPLOYER-PAID)  Maximum Taxable Wages	\$7,00 6.0 <sup>6</sup>
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	\$7,00 6.0 <sup>6</sup> 0.6 <sup>6</sup>
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		\$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	\$7,00 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

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

# Tennessee - 2021 Quick Wage & Tax Guide

			<b>NEW FOR 2021</b>
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 i	minimum wage laws apply.		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$7,000	Dept. of Labor & Workforce Development:	tn.gov/workforce
Employee Deduction	None		
Employer Tax Rates	0.01 - 10%*		

\*Effective from 1/2/21 to 6/20/21.

### Federal

New Employer Tax Rates

MINIMUM WAGE	FICA (SOCIAL SECURITY)
	1 1071 (000) 12 02001111 1)

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

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



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

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



# 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	Dopt. of Labor. <u>vidoligov</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	8
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

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

Simple Plan IRA

\$13,500



Simple Plan IRA

# 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.c	NOV
Employee Deduction	None	Dept. of Worklorde Scrivides. Jobs. utarity	<u> </u>
Employer Tax Rates	0.2 - 7.2%		
New Employer Tax Rates	1.06%		
- 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
Simple Plan IDA	¢12 E00	Simple Plan IDA	¢2 000

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

Simple Plan IRA

\$13,500



Simple Plan IRA

# Vermont - 2021 Quick Wage & Tax Guide

			NEW FOR 2021
MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$11.75	Withholding Tax Rate	Tables
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 Lason. <u>lason vermontagov</u>	
Employer Tax Rates	0.4 - 5.4%		
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 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 IDA	¢12 E00	Simple Plan IDA	¢2 000

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

Simple Plan IRA

\$13,500



Simple Plan IRA

# 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	The state of the s	<u></u>
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.virginia.gov	
Employer Tax Rates	0.11 - 6.21%*		
New Employer Tax Rates	2.51%*		
*0.0	1 01% pool cost charge included.		
MINIMUM WAGE		FICA (SOCIAL SECURITY)	
MINIMUM WAGE	\$7.25	FICA (SOCIAL SECURITY)  Maximum Taxable Wages	\$142,80
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  FICA (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)	\$7,00
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	Maximum Taxable Wages  Employee/Employer Tax Rate  FUTA (EMPLOYER-PAID)  Maximum Taxable Wages	\$7,00 6.0 <sup>4</sup>
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	\$7,00 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%	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%	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

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

# 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		
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	\$142,800

Minimum Cash Wage (Tipped)

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*	ı
RATES & LIMITS  401(k), 403(b), 457 & Roth 401(k)	\$19,500		\$6,500

Employee/Employer Tax Rate

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



6.2%

# West Virginia - 2021 Quick Wage & Tax Guide

	STATE INCOME TAX	
\$8.75	Withholding Tax Rate	Tables
\$7.25		
\$5.12		
	MORE INFORMATION	
\$12,000	Dept. of Revenue: <u>revenue.wv.gov</u> Workforce West Virginia: wvcommerce.org	
None	<u> </u>	
1.5 - 8.5%		
2.7%		
1	ı	
	\$7.25 \$5.12 \$12,000 None 1.5 - 8.5%	\$8.75 Withholding Tax Rate  \$7.25 \$5.12  MORE INFORMATION  \$12,000 Dept. of Revenue: revenue.wv.gov Workforce West Virginia: wvcommerce.org  None  1.5 - 8.5%

### Federal

MI	NI	M	Ul	M	W	Α	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
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

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



### 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

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

### 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 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

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

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



### Pennsylvania, New Jersey, & Delaware

## 2021 Quick Wage & Tax Guide

						NEW F	OR 2021
MINIMUM WAGE	PA	NJ	DE	UNEMPLOYMENT INS.	PA	NJ	DE
Minimum Wage	\$7.25	\$12.00**	\$10.25 <sup>†</sup>	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:
<a href="mailto:state.nj.us/treasury/taxation">state.nj.us/treasury/taxation</a>
DOL & Workforce Dev.:
<a href="mailto:lwd.dol.state.nj.us/labor">lwd.dol.state.nj.us/labor</a>

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

### Federal

N	ЛП	VIII/	ЛΙ	IМ	W/A	GI	F
V	111	ΛIΝ	ЛU	M	WA	GI	Е

### FICA (SOCIAL SECURITY)

minumom w/tol		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		

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



### 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 <sup>†</sup>	\$5.55	Employee Deduction	None	None	None
Maximum Tip Credit	\$2.50	\$0.35††	\$7.95	Employer Tax Rates	1.3 -	1.9 -	0.94 -
STATE INCOME TAX			Employer rax 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).

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

### 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**

### 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		

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



### 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 <sup>†</sup>	Employee Deduction	None	0.43%	None
Maximum Tip Credit	\$2.50	\$7.87	\$0.35 <sup>††</sup>	Employer Tax Rates	1.3 - %*	0.4 - 5.4% <sup>†</sup>	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%

<sup>\*</sup>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)

WIIWINIOW WAGE		TICA (SOCIAL SECONTIT)			
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		

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



<sup>\*\*</sup>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.

<sup>\*</sup>Includes 0.075% Re-employment Service Fund rate. \*\*Includes 1.4% fund solvency surtax.

<sup>†</sup>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

						NEW FO	OR 2021
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	- Charles on Toy Dates	0.50/	1.2905 -	0.5 -
STATE INCOME TAX			Employer Tax Rates	0.5%	5.4%	7.4%	
Withholding Tax Rate	Tables	3.07%	Tables	New Employer Tax Rates	2.7%	3.689%	1.60% or 2.50%

<sup>\*</sup>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: jfs.ohio.gov

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		

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



<sup>\*0.06%</sup> 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	Tables	<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.:

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 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		

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



## Maryland, Virginia, & District of Columbia

# 2021 Quick Wage & Tax Guide

						NEW FO	OR 2021
		Effective 5/1/21					
MINIMUM WAGE	MD	VA	DC	UNEMPLOYMENT INS.	MD	VA	DC
Minimum Wage	\$11.60*	\$9.50	\$15.00 <sup>†</sup>	Maximum Taxable Wages	\$8,500	\$8,000	\$9,000
Minimum Cash Wage (Tipped)	\$3.63	No Minimum	\$5.00 <sup>†</sup>	Employee Deduction	None	None	None
Maximum Tip Credit	\$7.97**	No Minimum	\$10.00 <sup>†</sup>		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

### Federal

MINIMUM WAGE	FICA (SOCIAL SECURITY)
VIIIVIIVIOIVI VVAGE	FICA (SOCIAL SECORITY)

		,	
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

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



## 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 Dates	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

### 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

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



## 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%*

<sup>\*</sup>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

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



### 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		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%

<sup>\*</sup>No state minimum wage laws apply.

### **MORE INFORMATION**

Texas
Workforce Commiss

Workforce Commission: <a href="mailto:twc.state.tx.us">twc.state.tx.us</a>

**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)

MINIMONI WASE		TIOA (OOOIAE GEOORITT)	
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

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



<sup>\*</sup>Includes 0.3% fund-stabilization surtax.

# Oregon, Washington, & Idaho

# 2021 Quick Wage & Tax Guide

	Effective					NEW FO	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	Tables	None	<u>Tables</u>	New Employer Tax Rates	2.6%	Industry Avg.	1%

<sup>\*</sup>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)

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

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



<sup>\*</sup>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 Tas 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

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



# PRIMEPAY.

	JANUARY								
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31									

	FEBRUARY								
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28									

	MARCH						
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28	29	30	31				

S	M	Т	W	Т	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27

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

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)

APRIL									
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JUNE							
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### 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)

	JULY								
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	AUGUST								
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	SEPTEMBER							
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OCTOBER								
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NOVEMBER							
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DECEMBER							
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FEBRUARY 2022								
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27	28							

\*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