

PRIMEPAY'S

Quick Wage & Tax Guide

— 2021 —



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
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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*

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

*No state minimum wage laws apply.

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

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

*Includes 0.6% Stabilization Tax.

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Alaska - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$10.34	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	Not Allowed		
Maximum Tip Credit	Not Allowed		

STATE INCOME TAX

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$43,600
Employee Deduction	0.5%
Employer Tax Rates	1.0 - 5.4%
New Employer Tax Rates	2.07%

MORE INFORMATION

Dept. of Revenue: revenue.state.ak.us
 Dept. of Labor & Workforce Development: labor.state.ak.us

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

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

ADDITIONAL CATCH-UP*

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

Arizona - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$12.15	Withholding Tax Rate	% of AZ Gross Taxable Wages
Minimum Cash Wage (Tipped)	\$9.15		
Maximum Tip Credit	\$3.00		
UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$7,000	Dept. of Revenue: www.azdor.gov Dept. of Economic Security: des.az.gov	
Employee Deduction	None		
Employer Tax Rates	0.08 - 20.6%		
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	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA
RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

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

Arkansas - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$10,000
Employee Deduction	None
Employer Tax Rates	0.3 - 14.2%*
New Employer Tax Rates	3.1%*

MORE INFORMATION

Dept. of Finance & Admin.: www.dfa.arkansas.gov
 Dept. of Workforce Services: dws.arkansas.gov

*Includes 0.3% fund-stabilization surtax.

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

California - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$14.00*
Minimum Cash Wage (Tipped)	Not Allowed
Maximum Tip Credit	Not Allowed

**For employers with 26 or more employees. For employers with 25 or fewer employees, the minimum wage and minimum cash wage is \$13 an hour.*

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	1.25%
New Employer Tax Rates	3.4%*

**Plus 0.1% employment training tax.*

MORE INFORMATION

Franchise Tax Board: ftb.ca.gov
Employment Development Dept.: edd.ca.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Colorado - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$12.32
Minimum Cash Wage (Tipped)	\$9.30
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$17,000
Employee Deduction	None
Employer Tax Rates	0.71 - 9.64%
New Employer Tax Rates	1.7%

MORE INFORMATION

Dept. of Revenue: colorado.gov/revenue
 Dept. of Labor & Employment: colorado.gov/cdle

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Connecticut - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	Effective 8/1/21	STATE INCOME TAX	
Minimum Wage	\$13.00	Withholding Tax Rate	Tables
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	
Maximum Taxable Wages	\$15,000	Dept. of Revenue Services: ct.gov/drs Dept. of Labor: ctdol.state.ct.us	
Employee Deduction	None		
Employer Tax Rates	1.9 - 6.8%*		
New Employer Tax Rates	3.0%		

*Includes 1.4% fund solvency surtax.

Federal

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

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

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

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

Delaware - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$10.25*	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$2.23		
Maximum Tip Credit	Not Allowed		

*For 2020 minimum wage information, [click here](#).

UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$16,500	Dept. of Revenue: revenue.delaware.gov	Dept. of Labor: ui.delawareworks.com
Employee Deduction	None		
Employer Tax Rates	0.3 - 8.2%		
New Employer Tax Rates	1.5%		

Federal

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

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

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

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

District of Columbia - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$15.00*
Minimum Cash Wage (Tipped)	\$5.00*
Maximum Tip Credit	\$10.00*

*For 2020 minimum wage information, [click here](#).

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

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

*Plus 0.2% administrative funding assessment.

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Florida - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$8.65
Minimum Cash Wage (Tipped)	\$5.63
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Georgia - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

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

STATE INCOME TAX

Withholding Tax Rate	Tables
----------------------	------------------------

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Hawaii - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$10.10
Minimum Cash Wage (Tipped)	\$9.35
Maximum Tip Credit	\$0.75

STATE INCOME TAX

Withholding Tax Rate	Tables
----------------------	------------------------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$47,400
Employee Deduction	None
Employer Tax Rates	0.0 - 5.6%
New Employer Tax Rates	5.2%

MORE INFORMATION

Dept. of Taxation: tax.hawaii.gov
 Dept. of Labor & Industrial Relations: labor.hawaii.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Idaho - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
----------------------	------------------------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$43,000
Employee Deduction	None
Employer Tax Rates	0.207-5.4%
New Employer Tax Rates	1%

MORE INFORMATION

State Tax Commission: tax.idaho.gov
Dept. of Labor: labor.idaho.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Illinois - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$11.00
Minimum Cash Wage (Tipped)	\$6.60
Maximum Tip Credit	\$4.40

STATE INCOME TAX

Withholding Tax Rate	Tables
----------------------	------------------------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,960
Employee Deduction	None
Employer Tax Rates	0.675 - 6.875%
New Employer Tax Rates	3.18%

MORE INFORMATION

Dept. of Revenue: revenue.state.il.us
 Dept. of Employment Security: ides.illinois.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Indiana - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,500
Employee Deduction	None
Employer Tax Rates	0.5 - 7.4%
New Employer Tax Rates	1.60% or 2.50%

MORE INFORMATION

Dept. of Revenue: in.gov/dor
 Dept. of Workforce Development: in.gov/dwd

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Iowa - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$32,400
Employee Deduction	None
Employer Tax Rates	0.0 - 7.5%
New Employer Tax Rates	1%

MORE INFORMATION

Dept. of Revenue: tax.iowa.gov
 Dept. of Workforce Development: iowaworkforcedevelopment.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Kansas - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
----------------------	------------------------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.2 - 7.6%
New Employer Tax Rates	2.7%

MORE INFORMATION

Dept. of Revenue: ksrevenue.org
 Dept. of Labor: dol.ks.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Kentucky - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
----------------------	------------------------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$11,100
Employee Deduction	None
Employer Tax Rates	1 - 10%
New Employer Tax Rates	1.02%

MORE INFORMATION

Dept. of Revenue: revenue.ky.gov
Kentucky Career Center: kcc.ky.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Louisiana - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE*

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

*No state minimum wage laws apply.

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,700
Employee Deduction	None
Employer Tax Rates	0.09 - 6.2%
New Employer Tax Rates	1.14 - 2.85%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Maine - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$12.15
Minimum Cash Wage (Tipped)	\$6.08
Maximum Tip Credit	\$6.07

STATE INCOME TAX

Withholding Tax Rate [Tables](#)

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,000
Employee Deduction	None
Employer Tax Rates	0.06 - 5.46%*
New Employer Tax Rates	2.31%*

MORE INFORMATION

Revenue Services: maine.gov/revenue
Dept. of Labor: maine.gov/labor

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Maryland - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$11.60*
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.

STATE INCOME TAX

Withholding Tax Rate [Tables](#)

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$8,500
Employee Deduction	None
Employer Tax Rates	2.2 - 13.5%
New Employer Tax Rates	2.6%

MORE INFORMATION

Comptroller of MD: marylandtaxes.gov
Dept. of Labor, Licensing, & Regulation: dlr.state.md.us

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Massachusetts - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$13.50
Minimum Cash Wage (Tipped)	\$5.55
Maximum Tip Credit	\$7.95

STATE INCOME TAX

Withholding Tax Rate [Tables](#)

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Michigan - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$9.65
Minimum Cash Wage (Tipped)	\$3.67
Maximum Tip Credit	\$5.98

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000*
Employee Deduction	None
Employer Tax Rates	0.06 - 10.3%
New Employer Tax Rates	1.04%

MORE INFORMATION

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

*\$9,500 for Delinquent Employers

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Minnesota - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE (LARGE EMPLOYER)

Minimum Wage	\$10.08*
Minimum Cash Wage (Tipped)	\$10.08*
Maximum Tip Credit	None

MINIMUM WAGE (SMALL EMPLOYER)

Minimum Wage	\$8.15
Minimum Cash Wage (Tipped)	\$8.15
Maximum Tip Credit	None

*For large employers. \$8.21 for small employers, training wage, and youth wage.

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$36,000
Employee Deduction	None
Employer Tax Rates	0.2 - 9.1%**
New Employer Tax Rates	Industry Avg.**

STATE INCOME TAX

Withholding Tax Rate	Tables
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MORE INFORMATION

Dept. of Revenue: revenue.state.mn.us
 Dept. of Employment & Economic Development: uimn.org/employers

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Mississippi - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE*

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

*No state minimum wage laws apply.

STATE INCOME TAX

Withholding Tax Rate [Tables](#)

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,700
Employee Deduction	None
Employer Tax Rates	0.0 - 5.4%
New Employer Tax Rates	1 - 1.2%*

*First year is a 1% rate, second year is 1.1% rate, and the third year is 1.2% rate.
All include above assessment rate.

MORE INFORMATION

Dept. of Revenue: dor.ms.gov
Dept. of Employment Security: mdes.ms.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Missouri - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$10.30*
Minimum Cash Wage (Tipped)	\$10.30*
Maximum Tip Credit	\$10.03*

*Unless business annual sales total less than \$500,000.

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$11,000
Employee Deduction	None
Employer Tax Rates	0 - 5.4%
New Employer Tax Rates	2.376%

MORE INFORMATION

Dept. of Revenue: dor.mo.gov
Dept. of Labor: labor.mo.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Montana - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE (ANNUAL SALES >\$110K)

Minimum Wage	\$8.75*
Minimum Cash Wage (Tipped)	\$8.75*
Maximum Tip Credit	None

MINIMUM WAGE (ANNUAL SALES <\$110K)

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

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$35,300
Employee Deduction	None
Employer Tax Rates	0.13 - 6.3%
New Employer Tax Rates	1.0 - 2.4%

STATE INCOME TAX

Withholding Tax Rate	Tables
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MORE INFORMATION

Dept. of Revenue: revenue.mt.gov
 Dept. of Labor & Industry: uid.dli.mt.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Nebraska - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$9.00
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$6.87

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

Dept. of Revenue: revenue.nebraska.gov
Dept. of Labor: dol.nebraska.gov

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Nevada - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	Effective 7/1/21	STATE INCOME TAX	
Minimum Wage	\$8.75*	Withholding Tax Rate	None
Minimum Cash Wage (Tipped)	\$8.25*		
Maximum Tip Credit	\$8.25*		

**Effective 7/1/10: Employers that offer a qualified health insurance plan can pay the federal minimum wage rate of \$7.25/hr.*

UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$33,400	Dept. of Taxation: tax.nv.gov Employment Security Division: detr.nv.gov	
Employee Deduction	None		
Employer Tax Rates	0.25 - 5.4%		
New Employer Tax Rates	2.95%		

Federal

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

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

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA	\$3,000

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

New Hampshire - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

Dept. of Labor: nh.gov/labor
 Employment Security: nhes.nh.gov

*Effective Q1, 2019; includes variable administrative contribution rate.

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

New Jersey - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$12.00
Minimum Cash Wage (Tipped)	\$4.13
Maximum Tip Credit	\$7.87

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$36,200
Employee Deduction	0.43%
Employer Tax Rates	0.4 - 5.4%*
New Employer Tax Rates	1.02%

MORE INFORMATION

Division of Taxation: state.nj.us/treasury/taxation
 Dept. of Labor & Workforce Development: wd.dol.state.nj.us/labor

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

New Mexico - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$10.50
Minimum Cash Wage (Tipped)	\$2.55
Maximum Tip Credit	\$6.72

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$27,000
Employee Deduction	None
Employer Tax Rates	0.33 - 5.4%
New Employer Tax Rates	1.04%

MORE INFORMATION

Taxation & Revenue Dept.: tax.newmexico.gov
 Dept. of Workforce Solutions: dws.state.nm.us

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

New York - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$12.50*
Minimum Cash Wage (Tipped)**	\$10.00**
Maximum Tip Credit	\$2.50

STATE INCOME TAX

Withholding Tax Rate	Tables
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*Base rates; differs county to county.

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$11,800
Employee Deduction	None
Employer Tax Rates	1.3% - 9.6%*
New Employer Tax Rates	1.01%*

*Includes 0.075% Re-employment Service Fund rate.

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

North Carolina - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$26,000
Employee Deduction	None
Employer Tax Rates	0.06 - 5.76%
New Employer Tax Rates	1.03%

MORE INFORMATION

Dept. of Revenue: dor.state.nc.us
Division of Employment Security: des.nc.gov/des

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

North Dakota - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$37,900
Employee Deduction	None
Employer Tax Rates	.3 - 10.74%*
New Employer Tax Rates	1.02%

MORE INFORMATION

State Tax Commissioner: nd.gov/tax
Job Service: jobsnd.com

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Ohio - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE (ANNUAL SALES >\$305K)

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

MINIMUM WAGE (ANNUAL SALES <\$305K)

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

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	0.5%
New Employer Tax Rates	2.7%

STATE INCOME TAX

Withholding Tax Rate	Tables
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MORE INFORMATION

Dept. of Taxation: tax.ohio.gov
Dept. of Job & Family Services: jfs.ohio.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Oklahoma - 2021 Quick Wage & Tax Guide

NEW FOR 2021

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	Tables
Employee Deduction	None	MORE INFORMATION	
Employer Tax Rates	0.1 - 5.5%	Tax Commission: ok.gov/tax Employment Security Commission: ok.gov/oesc_web	
New Employer Tax Rates	1.5%		

Federal

MINIMUM WAGE

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

FLEXIBLE SPENDING ACCOUNTS

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

RATES & LIMITS

ADDITIONAL CATCH-UP*

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

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

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 Tables
Minimum Cash Wage (Tipped)	\$11.25*	
Maximum Tip Credit	None	

*Base rates depends on density of region.

UNEMPLOYMENT INSURANCE		MORE INFORMATION
Maximum Taxable Wages	\$43,800	Dept. of Revenue: oregon.gov/dor Employment Dept.: oregon.gov/employ
Employee Deduction	None	
Employer Tax Rates	1.2 - 5.4%*	
New Employer Tax Rates	2.6%	

*Includes 0.09% special payroll tax offset.

Federal

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

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

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit \$2,750 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k) \$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA \$3,000

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

Pennsylvania - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

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

STATE INCOME TAX

Withholding Tax Rate	3.07%
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$10,000**
Employee Deduction	Unlimited
Employer Tax Rates	1.2905 - 5.4%
New Employer Tax Rates	3.689%

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Puerto Rico - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$5.07*
Minimum Cash Wage (Tipped)	\$5.07
Maximum Tip Credit	None

*Puerto Rico's minimum wage is 70% of the Fair Labor Standards Act (FLSA).

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	1.2905 - 5.4%
New Employer Tax Rates	2.8%

MORE INFORMATION

Dept. of Revenue: hacienda.gobierno.pr
Dept. of Labor & Human Resources: trabajo.pr.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Rhode Island - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$11.50
Minimum Cash Wage (Tipped)	\$3.89
Maximum Tip Credit	\$7.61

STATE INCOME TAX

Withholding Tax Rate	Tables
----------------------	------------------------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	Tier I Employees: \$24,600 Tier II Employees: \$26,100
Employee Deduction	None
Employer Tax Rates	1.2 - 9.4%
New Employer Tax Rates	1.16%

MORE INFORMATION

Division of Taxation: tax.ri.gov
Dept. of Labor & Training: dlt.ri.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

South Carolina - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE*

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

*No state minimum wage laws apply.

STATE INCOME TAX

Withholding Tax Rate	Tables
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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: dor.sc.gov
Dept. of Employment Workforce: dew.sc.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

South Dakota - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$9.45
Minimum Cash Wage (Tipped)	\$4.73
Maximum Tip Credit	\$4.72

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$15,000
Employee Deduction	None
Employer Tax Rates	0.0 - 9.35%
New Employer Tax Rates	1.2% first year; 1% second and third year

MORE INFORMATION

Dept. of Labor & Regulation: dlr.sd.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Tennessee - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE*

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

*No state minimum wage laws apply.

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

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

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

MORE INFORMATION

Dept. of Labor & Workforce Development: tn.gov/workforce

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Texas - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

Workforce Commission: twc.state.tx.us

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

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

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$10.50
Minimum Cash Wage (Tipped)	\$7.35
Maximum Tip Credit	\$6.30

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$28,900
Employee Deduction	None
Employer Tax Rates	3.5 - 6%
New Employer Tax Rates	2%

MORE INFORMATION

Bureau of Internal Revenue: bir.vi.gov/
Dept. of Labor: vidol.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Utah - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$38,900
Employee Deduction	None
Employer Tax Rates	0.2 - 7.2%
New Employer Tax Rates	1.06%

MORE INFORMATION

State Tax Commission: tax.utah.gov
 Dept. of Workforce Services: jobs.utah.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Vermont - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$11.75
Minimum Cash Wage (Tipped)	\$5.88
Maximum Tip Credit	\$5.87

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,100
Employee Deduction	None
Employer Tax Rates	0.4 - 5.4%
New Employer Tax Rates	1%

MORE INFORMATION

Dept. of Taxes: tax.vermont.gov
Dept. of Labor: labor.vermont.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Virginia - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	Effective 5/1/21	STATE INCOME TAX
Minimum Wage	\$9.50	Withholding Tax Rate Tables
Minimum Cash Wage (Tipped)	No Minimum	
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	
Employer Tax Rates	0.11 - 6.21%*	
New Employer Tax Rates	2.51%*	

*0.01% pool cost charge included.

Federal

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

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

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS
Individual Contribution Limit	Up to \$3,600	Individual Contribution Limit Up to \$2,750
Family Contribution Limit	Up to \$7,200	Family Contribution Limit \$2,750 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*
401(k), 403(b), 457 & Roth 401(k)	\$19,500	401(k), 403(b), 457 & Roth 401(k) \$6,500
Simple Plan IRA	\$13,500	Simple Plan IRA \$3,000

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

Washington - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$13.69
Minimum Cash Wage (Tipped)	\$13.69
Maximum Tip Credit	None

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$56,500
Employee Deduction	None
Employer Tax Rates	0.13 - 7.13%
New Employer Tax Rates	Industry Avg.

MORE INFORMATION

Employment Security Dept.: esd.wa.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

West Virginia - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

Minimum Wage	\$8.75	Withholding Tax Rate	Tables
Minimum Cash Wage (Tipped)	\$7.25		
Maximum Tip Credit	\$5.12		

STATE INCOME TAX

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,000
Employee Deduction	None
Employer Tax Rates	1.5 - 8.5%
New Employer Tax Rates	2.7%

MORE INFORMATION

Dept. of Revenue: revenue.wv.gov
Workforce West Virginia: wvcommerce.org

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

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

ADDITIONAL CATCH-UP*

*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

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.0 - 12%
New Employer Tax Rates	3.05 - 3.45%*

MORE INFORMATION

Dept. of Revenue: revenue.wi.gov
 Dept. of Workforce Development: dwd.wisconsin.gov

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

Wyoming - 2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE

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.

STATE INCOME TAX

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$27,300
Employee Deduction	None
Employer Tax Rates	0.287 - 8.79%
New Employer Tax Rates	0.96%

MORE INFORMATION

Dept. of Workforce Services: wyomingworkforce.org

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

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

ADDITIONAL CATCH-UP*

*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 FOR 2021

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

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

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

†For 2020 minimum wage information, [click here](#).

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

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

MORE INFORMATION

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

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

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

New York, Connecticut, & Massachusetts

2021 Quick Wage & Tax Guide

NEW FOR 2021

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

*Base rates; differs county to county.

**Tipped food service workers (NY).

†Adheres to federal amount but varies by industry.

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

*Includes 0.075% Re-employment Service Fund rate.

**Includes 1.4% fund solvency surtax.

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

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

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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

New York, New Jersey, & Connecticut

2021 Quick Wage & Tax Guide

NEW FOR 2021

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

*Base rates; differs county to county.

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

†Adheres to federal amount but varies by industry.

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

*Includes 0.075% Re-employment Service Fund rate.

**Includes 1.4% fund solvency surtax.

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

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

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$142,800
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Add. Tax on Earnings >\$200K	0.9%

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Maximum Taxable Wages	\$7,000
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Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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*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, Pennsylvania, & Indiana

2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	OH	PA	IN	UNEMPLOYMENT INS.	OH	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	Employer Tax Rates	0.5%	1.2905 - 5.4%	0.5 - 7.4%
STATE INCOME TAX				New Employer Tax Rates	2.7%	3.689%	1.60% or 2.50%
Withholding Tax Rate	Tables	3.07%	Tables				

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

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

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

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

FICA (SOCIAL SECURITY)

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Indiana, Michigan, & Illinois

2021 Quick Wage & Tax Guide

NEW FOR 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	Employer Tax Rates	0.5 - 7.4%	0.06 - 10.3%	0.675 - 6.875%
STATE INCOME TAX				New Employer Tax Rates	1.60% or 2.50%	1.04%	3.18%
Withholding Tax Rate	Tables	Tables	Tables				

*\$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

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

FICA (SOCIAL SECURITY)

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Employee/Employer Tax Rate	6.2%

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Net Tax Rate	0.6%

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RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$19,500
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Maryland, Virginia, & District of Columbia

2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	Effective 5/1/21			UNEMPLOYMENT INS.	MD	VA	DC
	MD	VA	DC				
Minimum Wage	\$11.60*	\$9.50	\$15.00†	Maximum Taxable Wages	\$8,500	\$8,000	\$9,000
Minimum Cash Wage (Tipped)	\$3.63	No Minimum	\$5.00†	Employee Deduction	None	None	None
Maximum Tip Credit	\$7.97**	No Minimum	\$10.00†	Employer Tax Rates	2.2 - 13.5%	0.11 - 6.21%*	1.6 - 7%**
STATE INCOME TAX				New Employer Tax Rates	2.6%	2.51%*	2.7%**
Withholding Tax Rate	Tables	Tables	Tables				

*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:
dlr.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 Ser-
vices: does.dc.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

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Maximum Taxable Wages	\$142,800
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Add. Tax on Earnings >\$200K	0.9%

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Maximum Taxable Wages	\$7,000
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Net Tax Rate	0.6%

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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Simple Plan IRA	\$3,000

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

Florida, Georgia, & Alabama

2021 Quick Wage & Tax Guide

NEW FOR 2021

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 Tax Rates	0.1 - 5.4%	0.04 - 8.1%	0.2 - 6.8%*
STATE INCOME TAX				New Employer Tax Rates	2.7%	2.7%	2.7%
Withholding Tax Rate	None	Tables	Tables				

*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

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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North Carolina, South Carolina, & Virginia

2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	Effective 5/1/21			UNEMPLOYMENT INS.	NEW FOR 2021		
	NC	SC*	VA		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	Employer Tax Rates	0.06 - 5.76%	0.06 - 5.46%	0.11 - 6.21%*
STATE INCOME TAX				New Employer Tax Rates	1.03%	0.55%	2.51%*
Withholding Tax Rate	Tables	Tables	Tables				

*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

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

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

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

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

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

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Texas, Arkansas, & Louisiana

2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	TX	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	Employer Tax Rates	0.31 - 6.31%	0.3 - 14.2%*	0.09 - 6.2%
STATE INCOME TAX				New Employer Tax Rates	2.7%	3.10%*	1.14 - 2.85%
Withholding Tax Rate	None	Tables	Tables				

*No state minimum wage laws apply.

*Includes 0.3% fund-stabilization surtax.

MORE INFORMATION

Texas

Workforce Commission:
wfc.state.tx.us

Arkansas

Dept. of Finance & Admin.:
www.dfa.arkansas.gov
Dept. of Workforce Services:
dws.arkansas.gov

Louisiana

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$142,800
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Maximum Taxable Wages	\$7,000
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Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

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

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,750
Family Contribution Limit	\$2,750 per FSA

RATES & LIMITS

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

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$6,500
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*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.

Oregon, Washington, & Idaho

2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	Effective 7/1/21			UNEMPLOYMENT INS.	NEW FOR 2021		
	OR	WA	ID		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	Employer Tax Rates	1.2 - 5.4%*	0.13 - 7.13%	0.207 - 5.4%
STATE INCOME TAX				New Employer Tax Rates	2.6%	Industry Avg.	1%
Withholding Tax Rate	Tables	None	Tables				

*Base rates depends on density of region.

*Includes 0.09% special payroll tax offset.

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

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
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Individual Contribution Limit	Up to \$3,600
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RATES & LIMITS

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California, Nevada, & Arizona

2021 Quick Wage & Tax Guide

NEW FOR 2021

MINIMUM WAGE	Effective 7/1/21			UNEMPLOYMENT INS.	NEW FOR 2021		
	CA	NV	AZ		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	Employer Tax Rates	1.25%	0.25 - 5.40%	0.08 - 20.6%
STATE INCOME TAX				New Employer Tax Rates	3.4%*	2.95%	2%
Withholding Tax Rate	Tables	None	% of AZ Gross Taxable Wages				

*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

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

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

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

Calendar Key

- Federal Reserve Holidays
- PrimePay Observed Holidays

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
- JUL 4** *Independence Day (Observed July 5 by Federal Reserve & PrimePay)
- SEP 6** Labor Day
- OCT 11** Columbus Day
- NOV 11** Veterans Day
- NOV 25** Thanksgiving Day
- DEC 25** *Christmas Day (Observed December 24 by PrimePay)

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

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

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

2021 Rates & Limits

	WAGE BASE	RATE
Social Security	\$142,800	6.2%
Medicare	≤\$200,000	1.45%
	>\$200,000	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						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

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

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

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

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

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

JANUARY 2022						
S	M	T	W	T	F	S
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

FEBRUARY 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

*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>