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# 2013 Fast Wage and Tax Facts

Published 4/1/2013. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com)

## FEDERAL

### Agency Websites

- Internal Revenue Service: [www.irs.gov](http://www.irs.gov)
- Social Security Administration: [www.ssa.gov](http://www.ssa.gov)
- U.S. Dept. of Labor: [www.dol.gov](http://www.dol.gov)

	Effective 7/24/08	Effective 7/24/09
<b>Minimum Wage</b>	\$6.55	\$7.25
<b>Minimum Cash Wage</b> (Tipped Employee)	\$2.13	\$2.13
<b>Maximum Tip Credit</b>	\$4.42	\$5.12
<b>Youth Sub-Minimum Wage</b>	\$4.25	\$4.25

### FICA (SOCIAL SECURITY)

<b>Maximum Taxable Earnings</b> (Increased from \$110,100 in 2012)	\$113,700
<b>ER Tax Rate</b> (Unchanged from 2012)	6.2%
<b>EE Tax Rate</b> (Increased from 4.2% in 2012)	6.2%
<b>Self-Employment Tax Rate</b> (Increased from 10.4% in 2012)	12.4%

### FICA (MEDICARE)

<b>Maximum Taxable Earnings</b>	No Limit
<b>EE / ER Tax Rate</b> (Unchanged from 2012)	1.45%
<b>EE Additional Medicare Tax withholding on wages &gt; \$200,000 eff. 1/1/13 (No ER match)</b>	0.9%
<b>Maximum Tax</b>	No Limit
<b>Self-Employment Tax</b> (Unchanged from 2012)	2.9%
<b>Self Employment Additional Medicare Tax withholding on wages &gt; \$200,000 eff. 1/1/13</b>	0.9%

### FUTA (EMPLOYER-PAID)

<b>Maximum Tax Earnings</b>	\$7,000
<b>Percent of Taxable Wage</b>	6.0%
<b>Maximum Credit</b>	5.4%
<b>Normal Net Tax</b>	0.6%

### SUPPLEMENTAL WAGE/BONUS RATES

<b>Flat rate withholding method</b> (Unchanged from 2012)	25%
<b>Pay over \$1 Million</b> (Increased from 35% in 2012)	39.6%

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## UTAH

### Agency Websites

- State Tax Commission: [www.tax.utah.gov/](http://www.tax.utah.gov/)
- Department of Workforce Services:  
<https://jobs.utah.gov/UI/Employer/Login.aspx>

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### STATE INCOME TAX

<b>Wage Withholding</b>	Table
<b>Supplemental Wage/Bonus Rate</b>	Calculation

### UNEMPLOYMENT INSURANCE

<b>Maximum 2013 Taxable Earnings</b> (Increased from \$29,500 in 2012)	\$30,300
<b>Employee Deduction</b>	None
<b>Employer 2013 Tax Rates</b> (Includes 0.004 social cost factor)	0.5 - 7.5%
<b>Standard 2013 New Employer Rate</b>	IND AVG
<b>Voluntary Contribution Permitted</b>	No

### DISABILITY INSURANCE

<b>Employee Deduction</b>	None
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