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2013 Fast Wage and Tax Facts

Published 10/3/2013. For the most current information and additional states, visit us at: [Fast Wage and Tax Facts on adp.com](http://www.adp.com/fast-wage-and-tax-facts)

This PDF file contains the current wage/tax information for all 50 states (and the District of Columbia, Puerto Rico, and the US Virgin Islands). Click on any name below and see the PDF for that state. Please check the website (<http://www.adp.com/tools-and-resources/compliance-connection/state-taxes/2013-fast-wage-and-tax-facts.aspx>) for recent updates.

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



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2013 Fast Wage and Tax Facts

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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ALABAMA

Agency Websites

- Dept. of Revenue: <http://revenue.alabama.gov>
- Dept. of Labor: <http://dir.alabama.gov/>

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

*Alabama has no state-mandated Minimum Wage. For employment covered under FLSA. Non-FLSA employers are not subject to required minimum wage.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$8,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.06% employment security enhancement (ESA) fee and 0.50% shared cost assessment)	1.15 - 7.30%
Standard 2013 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wage	6.0%
Maximum Credit	5.4%
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SUPPLEMENTAL WAGE/BONUS RATES

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

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ALASKA

Agency Websites

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

Minimum Wage (Effective 1/1/10)	\$7.75
Minimum Cash Wage (Effective 1/1/10) (Tipped Employee)	\$7.75
Maximum Tip Credit	Not Allowed

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$35,800 in 2012)	\$36,900
Employee 2013 Deduction (Increased from 0.66% in 2012)	0.68%
Employer 2013 Tax Rates (Includes a 0.8% trust fund solvency adjustment)	1.54 - 5.40%
Standard 2013 New Employer Rate	IND AVG
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

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- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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EE Tax Rate (Increased from 4.2% in 2012)	6.2%
Self-Employment Tax Rate (Increased from 10.4% in 2012)	12.4%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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ARIZONA

Agency Websites

- Dept. of Revenue: www.revenue.state.az.us
- Dept. of Economic Security: www.azdes.gov

	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$7.35	\$7.65	\$7.80
Minimum Cash Wage (Tipped Employee)	\$4.35	\$4.65	\$4.80
Maximum Tip Credit	\$3.00	\$3.00	\$3.00

STATE INCOME TAX

Wage Withholding	% of AZ Gross Taxable Wages
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$7,000
Employee Deduction	None
Employer 2013 Tax Rates (Plus 0.1% job training tax)	0.02 - 6.67%
Standard 2013 New Employer Rate (Plus 0.1% job training tax)	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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ARKANSAS

Agency Websites

- Dept of Finance and Administration: www.ark.org/dfa
- Dept of Workforce Services: www.accessarkansas.org/esd

	Effective 10/1/06
Minimum Wage	\$6.25
Minimum Cash Wage (Tipped Employee)	\$2.63
Maximum Tip Credit	\$3.62

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	7%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$12,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.8% stabilization tax, 0.1% extended benefits tax and 0.2% advance interest tax)	1.2 - 11.1%
Standard 2013 New Employer Rate	4.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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CALIFORNIA

Agency Websites

- Franchise Tax Board: www.ftb.ca.gov
- Employment Development Dept.: www.edd.ca.gov
- Dept. of Industrial Relations: www.dir.ca.gov

	Effective 1/1/07	Effective 1/1/08
Minimum Wage	\$7.50	\$8.00
Minimum Cash Wage (Tipped Employee)	\$7.50	\$8.00
Maximum Tip Credit	Not Allowed	

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6.6%, except 10.23% for BONUSES and earnings from STOCK OPTIONS

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$7,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes 15% emergency surcharge)	1.5 - 6.2%
Standard 2013 New Employer Rate (Plus 0.1% training fund contribution)	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$95,585 in 2012)	\$100,880
Employee 2013 Deduction (Unchanged from 2012)	1.0%
Employee 2013 Max. W/H	\$1,008.80
Employer Contribution	None

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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COLORADO

Agency Websites

- Dept. of Revenue:
www.colorado.gov/revenue
- Dept. of Labor & Employment:
www.colorado.gov/cs/Satellite/CDLE-LaborLaws/CDLE/1240336908932

	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$7.36	\$7.64	\$7.78
Minimum Cash Wage (Tipped Employee)	\$4.34	\$4.62	\$4.76
Maximum Tip Credit	\$3.02	\$3.02	\$3.02

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	4.63%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$11,000 in 2012)	\$11,300
Employee Deduction	None
Employer 2013 Tax Rates	.66 - 8.9%
Standard 2013 New Employer Rate	2.03%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub-Minimum Wage	\$4.25	\$4.25

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EE Tax Rate (Increased from 4.2% in 2012)	6.2%
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FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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CONNECTICUT

Agency Websites

- Dept. of Revenue Services: www.ct.gov/drs/site/default.asp
- Dept. of Labor: www.ctdol.state.ct.us

	Effective 1/1/09	Effective 1/1/10
Minimum Wage	\$8.00	\$8.25
Minimum Cash Wage		
Tipped hotel or restaurant Employees only	\$5.52	\$5.69
Tipped bartenders only	\$7.12	\$7.34
All other tipped Employees	\$7.65	\$7.90
Maximum Tip Credit		
Tipped hotel or restaurant Employees only	\$2.48	\$2.56
Tipped bartenders only	\$0.88	\$0.91
All other tipped Employees	\$0.35	\$0.35

STATE INCOME TAX

Wage Withholding (Net of exemption and credit table)	Wage %
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$15,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes 1.4% fund solvency tax)	1.9 - 6.8%
Standard 2013 New Employer Rate	4.5%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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Youth Sub-Minimum Wage	\$4.25	\$4.25

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EE Tax Rate (Increased from 4.2% in 2012)	6.2%
Self-Employment Tax Rate (Increased from 10.4% in 2012)	12.4%

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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DELAWARE

Agency Websites

- Division of Revenue: <http://revenue.delaware.gov>
- Dept. of Labor: www.delawareworks.com

	Effective 1/1/08	Effective 7/24/09
Minimum Wage	\$7.15	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.23	\$2.23
Maximum Tip Credit	\$4.92	\$5.02

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	Calculation

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$10,500
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.2% supplemental assessment)	0.3 - 8.2%
Standard 2013 New Employer Rate (Includes 0.2% supplemental assessment)	2.8%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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DISTRICT OF COLUMBIA

Agency Websites

- Office of Tax and Revenue:
www.otr.cfo.dc.gov/otr/site/default.asp
- Dept. of Employment Services:
www.does.dc.gov/

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$7.55	\$8.25
Minimum Cash Wage (Tipped Employee)	\$2.77	\$2.77
Maximum Tip Credit	\$4.78	\$5.48

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,000
Employee Deduction	None
Employer 2013 Tax Rates (Plus 0.2% administrative funding assessment)	1.6 - 7.0%
Standard 2013 New Employer Rate (Plus 0.2% administrative funding assessment)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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FLORIDA

Agency Websites

- Dept. of Revenue: <http://dor.myflorida.com/dor/>
- Dept. of Economic Opportunity: www.floridajobs.org/

	Effective 7/24/09	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$7.25	\$7.67	\$7.79
Minimum Cash Wage (Tipped Employee)	\$4.23	\$4.65	\$4.77
Maximum Tip Credit	\$3.02	\$3.02	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$8,000
Employee Deduction	None
Employer 2013 Tax Rates	1.02 - 5.40%
Standard 2013 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

GEORGIA

Agency Websites

- Dept. of Revenue: www.etax.dor.ga.gov
- Dept. of Labor: www.dol.state.ga.us

Minimum Wage (Effective 9/1/97)	\$5.15
Minimum Cash Wage (Tipped Employee)	No Minimum
Maximum Tip Credit	No Maximum

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	Depends on total annual wages, tax rate = 2, 3, 4, 5 or 6%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$8,500 in 2012)	\$9,500
Employee Deduction	None
Employee 2013 Tax Rates (Includes 0.08% administrative assessment except min and max rates)	.04 - 8.10%
Standard 2013 New Employer Rate (Includes 0.08% administrative assessment)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

HAWAII

Agency Websites

- Dept. of Taxation: www.state.hi.us/tax/tax.html
- Dept. of Labor and Industrial Relations:
<http://hawaii.gov/labor/>

	Effective 1/1/06	Effective 1/1/07
Minimum Wage	\$6.75	\$7.25
Minimum Cash Wage (Tipped Employee)	\$6.50	\$7.00
Maximum Tip Credit	\$0.25	\$0.25

(Employers may take the tip credit only if the combined amount the Employee receives from the Employer plus the tips, is at least \$0.50 more than the applicable minimum wage rate.)

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increase from \$38,800 in 2012)	\$39,600
Employee Deduction	None
Employer 2013 Tax Rates	1.2 - 6.4%
Standard 2013 New Employer Rate	4.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2013 Taxable Earnings (Increase from \$903.28 in 2012)	\$921.78
Employee 2013 Deduction	0.5% of wages, up to a maximum deduction of \$4.61/wk
Employer Contribution	Difference between cost and worker's contribution

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- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

IDAHO

Agency Websites

- State Tax Commission: www.tax.idaho.gov
- Dept. of Labor: <http://labor.idaho.gov>

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.35	\$3.35
Maximum Tip Credit	\$3.20	\$3.90

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	7.40%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$34,100 in 2012)	\$34,800
Employee Deduction	None
Employer 2013 Tax Rates (Includes workforce training tax)	0.786 - 6.8%
Standard 2013 New Employer Rate (Includes workforce training tax)	2.752%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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ILLINOIS

Agency Websites

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

	Effective 7/1/09	Effective 7/1/10
Minimum Wage	\$8.00	\$8.25
Minimum Cash Wage (Tipped Employee)	\$4.80	\$4.95
Maximum Tip Credit	\$3.10	\$3.30

STATE INCOME TAX

Wage Withholding	5.0%
Supplemental Wage/Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Decreased from \$13,560 in 2012)	\$12,900
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.55% fund-building tax)	0.55 - 8.95%
Standard 2013 New Employer Rate (Includes 0.55% fund-building tax)	4.15%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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INDIANA

Agency Websites

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

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12

STATE INCOME TAX

Wage Withholding	Wage %
Supplemental Wage/Bonus Rate	3.4%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,500
Employee Deduction	None
Employer 2013 Tax Rates (Includes 7% solvency surcharge)	0.535 - 7.918%
Standard 2013 New Employer Rate	2.5%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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IOWA

Agency Websites

- Dept. of Revenue: www.iowa.gov/tax/
- Dept. of Workforce Dev.: www.iowaworks.org

If annual gross sales are \$300,000 or greater and employers in "named enterprises"*:

	Effective 4/1/07	Effective 1/1/08
Minimum Wage	\$6.20	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.72	\$4.35
Maximum Tip Credit	\$2.48	\$2.90

*Named enterprises include all public agencies; all hospitals and residential care facilities for the sick, elderly, mentally or physically handicapped or gifted children; all schools and preschools; most daycares; and employers engaged in construction, laundry and dry cleaning. Some types of employers are not required to comply with the Iowa Minimum Wage Law, such as certain employers in agriculture, certain summer camps, and others.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$25,300 in 2012)	\$26,000
Employee Deduction	None
Employer 2013 Tax Rates	0.0 - 8.50%
Standard 2013 New Employer Rate	1.10%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

KANSAS

Agency Websites

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

	Effective 1/1/10
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	4.5%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$8,000
Employee Deduction	None
Employer 2013 Tax Rates (Included is a surcharge ranging from 0.2-2.0% for negative-balance Employers)	0.11 - 9.4%
Standard 2013 New Employer Rate	4.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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KENTUCKY

Agency Websites

- Dept. of Revenue: <http://revenue.ky.gov>
- Office of Employment & Training: <http://oet.ky.gov>

	Effective 7/1/08	Effective 7/1/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$9,000 in 2012)	\$9,300
Employee Deduction	None
Employer 2013 Tax Rates	1.0 - 10.0%
Standard 2013 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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LOUISIANA

Agency Websites

- Dept. of Revenue: www.rev.state.la.us
- Workforce Commission:
www.laworks.net/UnemploymentInsurance/UI_Employers.asp

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55*	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*	\$2.13*
Maximum Tip Credit	\$4.42*	\$5.12*

*For employment covered under FLSA. Non-FLSA employers are not subject to a required minimum wage.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$7,700
Employee Deduction	None
Employer 2013 Tax Rates	0.10 - 6.20%
Standard 2013 New Employer Rate	IND AVG
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

MAINE

Agency Websites

- Revenue Services: www.maine.gov/revenue
- Dept. of Labor: www.maine.gov/labor/bls/index.shtml

	Effective 10/1/08	Effective 10/1/09
Minimum Wage	\$7.250	\$7.50
Minimum Cash Wage (Tipped Employee)	\$3.625	\$3.75
Maximum Tip Credit	\$3.625	\$3.75

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$12,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.06% Competitive Skills Scholarship Fund rate)	0.95 - 8.27%
Standard 2013 New Employer Rate (Includes 0.06% Competitive Skills Scholarship Fund rate)	3.18%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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MARYLAND

Agency Websites

- Comptroller of MD.: www.comp.state.md.us
- Dept. of Labor, Licensing and Regulation:
www.dllr.state.md.us

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.63
Maximum Tip Credit	\$3.62

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	MD resident = 5.75% plus County W/H rate

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$8,500
Employee Deduction	None
Employer 2013 Tax Rates	1.0 - 10.5%
Standard 2013 New Employer Rate	2.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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MASSACHUSETTS

Agency Websites

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

	Effective 1/1/07	Effective 1/1/08
Minimum Wage	\$7.50	\$8.00
Minimum Cash Wage (Tipped Employee)	\$2.63	\$2.63
Maximum Tip Credit	\$4.87	\$5.37

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.25%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$14,000
Employee Deduction	None
Employer 2013 Tax Rates (Plus 0.06% workforce training tax)	1.58 - 15.49%
Standard 2013 New Employer Rate (Plus 0.06% workforce training tax)	3.55%
Employer Health Ins. Contribution (New employers not liable during first 2 years; 3rd year rate is 0.04%; 4th year rate is 0.08%. For all subsequent years, tax rate of 0.48%)	0.48%
WTF Surcharge 2013	0.06%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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MICHIGAN

Agency Websites

- Dept. of Treasury: www.michigan.gov/treasury
- Dept. of Licensing & Regulatory Affairs:
www.michigan.gov/lara

	Effective 7/1/07	Effective 7/1/08
Minimum Wage	\$7.15	\$7.40
Minimum Cash Wage (Tipped Employee)	\$2.65	\$2.65
Maximum Tip Credit	\$4.50	\$4.75

STATE INCOME TAX

Wage Withholding	Wage %
Supplemental Wage/Bonus Rate	4.25%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,500
Employee Deduction	None
Employer 2013 Tax Rates (Plus solvency tax imposed on negative-balanced employers)	0.06 - 10.3%
Standard 2013 New Employer Rate (Plus 1/3 of ER's chargeable benefits component)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

MINNESOTA

Agency Websites

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

If annual sales are \$625,000 or more:

Minimum Wage (Effective 8/1/05)	\$6.15
Maximum Tip Credit	None

If annual sales are less than \$625,000:

Minimum Wage (Effective 8/1/05)	\$5.25
Minimum Cash Wage	\$5.25
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6.25%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$28,000 in 2012)	\$29,000
Employee Deduction	None
Employer 2013 Tax Rates (Excludes a 14.0% of total rate special assessment and a 0.1% workforce development assessment)	0.5 - 9.4%
Standard 2013 New Employer Rate (Excludes a 14.0% of total rate special assessment and a 0.1% workforce development assessment)	3.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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MISSISSIPPI

Agency Websites

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

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

*For employment covered under FLSA. Non-FLSA Employers are not subject to a required minimum wage.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$14,000
Employee Deduction	None
Employer 2013 Tax Rates (Workforce enhancement training fund assessment is 0.22%)	0.45 - 5.40%
Standard 2013 New Employer Rate (New employers pay 0.93% in the 1st year, 1.03% in the 2nd year & 1.13% in the 3rd year)	0.93%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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MISSOURI

Agency Websites

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

	Effective 7/4/09	Effective 1/1/13
Minimum Wage	\$7.250	\$7.350
Minimum Cash Wage (Tipped Employee)	\$3.625	\$3.675
Maximum Tip Credit	\$3.625	\$3.675

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$13,000
Employee Deduction	None
Employer 2013 Tax Rates	0.0 - 9.0%
Standard 2013 New Employer Rate	3.51%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

MONTANA

Agency Websites

- Dept. of Revenue: <http://revenue.mt.gov/default.mcp>
- Dept. of Labor: <http://erd.dli.mt.gov/>

Annual Sales exceed \$110,000	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$7.35	\$7.65	\$7.80
Minimum Cash Wage (Tipped Employee)	\$7.35	\$7.65	\$7.80
Maximum Tip Credit	None	None	None

Annual Sales \$110,000 or less	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$4.00	\$4.00	\$4.00
Minimum Cash Wage (Tipped Employee)	\$4.00	\$4.00	\$4.00
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$27,000 in 2012)	\$27,900
Employee Deduction	None
Employer 2013 Tax Rates (Plus 0.18% administrative fund tax)	0.62 - 6.12%
Standard 2013 New Employer Rate (Plus 0.18% administrative fund tax)	1.6 - 3.9%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

NEBRASKA

Agency Websites

- Dept. of Revenue: www.revenue.state.ne.us
- Dept. of Labor: <http://dol.nebraska.gov/>

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub-Minimum Wage	\$4.92	\$5.44

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,000
Employee Deduction	None
Employer 2013 Tax Rates Trust Fund rate is 3% of total unemployment rate	0.00 – 5.40%
Standard 2013 New Employer Rate	1.68%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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NEVADA

Agency Websites

- Dept of Taxation: <http://tax.state.nv.us/>
- Dept of Employment, Training & Rehabilitation: <http://uitax.nvdetr.org>

	Effective 7/1/09	Effective 7/1/10
Minimum Wage	\$7.55	\$8.25*
Minimum Cash Wage (Tipped Employee)	\$7.55	\$8.25*
Maximum Tip Credit	None	None

*Effective 7/1/10, employers who make a qualified health insurance plan available to employees may pay a minimum wage rate of \$7.25 per hour.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increase from \$26,400 in 2012)	\$26,900
Employee Deduction	None
Employer 2013 Tax Rates (Plus 0.05% Career Enhancement Program (CEP) tax. ER paying 5.4% not subject to CEP tax.)	0.25 - 5.4%
Standard 2013 New Employer Rate (Plus 0.05% CEP tax)	2.95%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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NEW HAMPSHIRE

Agency Websites

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

	Effective 7/24/08	Effective 9/1/08
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.95	\$3.27
Maximum Tip Credit	\$3.60	\$3.98

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$14,000
Employee Deduction	None
Employer FY2014 Tax Rates [Includes 0.2% administrative contribution rate]	0.1 – 7.0%
Standard FY2014 New Employer Rate [Includes 0.2% administrative contribution rate]	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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NEW JERSEY

Agency Websites

- Division of Taxation: www.state.nj.us/treasury/taxation
- Dept. of Labor: <http://lwd.dol.state.nj.us/labor>

	Effective 10/1/06	Effective 7/24/09
Minimum Wage	\$7.15	\$7.25
Minimum Cash Wage (Tipped Employee) ("Suggested" by State)	\$2.13	\$2.13
Maximum Tip Credit	\$5.02	\$5.12

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No provision, but for pay over \$500,000 withhold at 9.9%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$30,300 in 2012)	\$30,900
Employee 2013 Deduction Rate	0.525%
Workforce Development / Supplemental Workforce	0.0425%
UI Fund	0.3825%
Family Leave Insurance	0.1000%
Maximum 2013 Employee Deduction	\$162.22
Employer FY14 Tax Rates	1.2 - 7.0%
Standard FY14 New Employer Rate (UI-3.2825% + WF/SWF-0.1175%)	3.4%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2013 Taxable Earnings	\$30,900
Employee 2013 Deduction Rate	0.36%
Maximum 2013 Employee Deduction	\$111.24
New Employer 2013 Rate	0.5%

[Rates for all other employers determined by claims experience]

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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NEW MEXICO

Agency Websites

- Taxation & Revenue Dept:
www.tax.newmexico.gov/Pages/TRD-Homepage.aspx
- Dept. of Workforce Solutions:
www.dws.state.nm.us/

	Effective 1/1/08	Effective 1/1/09
Minimum Wage	\$6.50	\$7.50
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.37	\$5.37

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	4.9%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increase from \$22,400 in 2012)	\$22,900
Employee Deduction	None
Employer 2013 Tax Rates	0.01 - 5.4%
Standard 2013 New Employer Rate	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

Employee Assessment (Per quarter)	\$2.00
Employer Assessment (Per quarter)	\$2.30

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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NEW YORK

Agency Websites

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

	Effective 7/24/09	Effective 1/1/11
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage (Tipped Food Service Worker)	\$4.65	\$5.00
Maximum Tip Credit (Tipped Food Service Worker)	\$2.60	\$2.25

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	9.62%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$8,500
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.525 - 0.925% subsidiary tax and 0.075% re-employment services fund tax)	1.5 - 9.9%
Standard 2013 New Employer Rate (Includes 0.625% subsidiary tax and 0.075% re-employment services fund tax)	4.1%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction (Not more than \$0.60 per week)	0.5%
Employee Contribution	Difference between cost and worker's contribution

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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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NORTH CAROLINA

Agency Websites

- Dept. of Revenue: www.dor.state.nc.us
- Dept. of Labor: www.nclabor.com

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$20,400 in 2012)	\$20,900
Employee Deduction	None
Employer 2013 Tax Rates (Includes 20% State Reserve Tax)	0.0 - 6.84%
Standard 2013 New Employer Rate	1.2%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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NORTH DAKOTA

Agency Websites

- State Tax Commission: www.nd.gov/tax/
- Dept. of Labor: www.nd.gov/labor

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$4.39	\$4.86
Maximum Tip Credit	\$2.16	\$2.39

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	2.28%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$27,900 in 2012)	\$31,800
Employee Deduction	None
Employer 2013 Tax Rates	0.17 - 9.78%
Standard 2013 New Employer Rate	1.25%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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OHIO

Agency Websites

- Dept. of Taxation: www.tax.ohio.gov
- Dept. of Job & Family Services:
<http://jfs.ohio.gov/ouc/uctax/index.stm>

Annual Sales are exceeded by \$288,000	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$7.40	\$7.70	\$7.85
Minimum Cash Wage (Tipped Employee)	\$3.70	\$3.85	\$3.93
Maximum Tip Credit	\$3.70	\$3.85	\$3.92

Annual Sales are \$288,000 or less	Effective 7/24/09	Effective 1/1/11	Effective 1/1/12
Minimum Wage	\$7.25	\$7.25	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13	\$2.13
Maximum Tip Credit	\$5.12	\$5.12	\$5.12

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	3.5%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.0% mutualized tax)	0.3 – 10.5%
Standard 2013 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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OKLAHOMA

Agency Websites

- Tax Commission: www.oktax.state.ok.us/
- Employment Security Commission:
http://www.ok.gov/oesc_web/

Annual gross receipts of more than \$100,000 and/or 10 or more full-time Employees

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.28	\$2.13
Maximum Tip Credit	\$3.27	\$5.12

Annual gross receipts of \$100,000 or less and fewer than 10 full-time Employees

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.25%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$19,100 in 2012)	\$20,100
Employee Deduction	None
Employer 2013 Tax Rates	0.3 – 9.2%
Standard 2013 New Employer Rate	2.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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OREGON

Agency Websites

- Dept. of Revenue: www.oregon.gov/DOR/
- Employment Dept.: www.oregon.gov/EMPLOY/tax/Pages/index.aspx

	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$8.50	\$8.80	\$8.95
Minimum Cash Wage (Tipped Employee)	\$8.50	\$8.80	\$8.95
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	9%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$33,000 in 2012)	\$34,100
Employee Deduction	None
Employer 2013 Tax Rates	2.2 - 5.4%
Standard 2013 New Employer Rate	3.3%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

For 2013, Employer and Employee each pay 1.65 cents for each hour an Employee works
(Eff 4/1/13)

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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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PENNSYLVANIA

Agency Websites

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

	Effective 7/1/07	Effective 7/24/09
Minimum Wage	\$7.15	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.83	\$2.83
Maximum Tip Credit (Different rates apply to Employers with 10 or less full-time Employees, eff. 1/1/07)	\$4.32	\$4.42

STATE INCOME TAX

Wage Withholding Rate	3.07%
Supplemental Wage/Bonus Rate	3.07%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$8,000 in 2012)	\$8,500
Employee 2013 Deduction (Wages paid x 0.07%)	Unlimited
Employer 2013 Tax Rates (Includes 5.1% surcharge and 0.65% additional contributions tax; delinquent employers pay their assigned rate, plus additional 3%)	2.8010 - 10.8937%
Standard 2013 New Employer Rate (Includes 5.1% surcharge)	3.6785%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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PUERTO RICO

Agency Websites

- Dept. of Rev: www.hacienda.gobierno.pr
- Dept of Labor & Human Resources: www.trabajo.pr.gov

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$4.59*	\$5.08*
Minimum Cash Wage (Tipped Employee)	\$4.59	\$5.08
Maximum Tip Credit	None	None

* Puerto Rico's minimum wage = 70% of FLSA

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$7,000
Employee Deduction	None
Employer 2013 Tax Rates (Plus 1.0% job development tax for most Employers)	2.4 - 5.4%
Standard 2013 New Employer Rate (Plus 1.0% job development tax for most Employers)	3.3%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,000
Employee Tax Rate	0.3%
Employer Tax Rate	0.3%

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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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RHODE ISLAND

Agency Websites

- Division of Taxation: www.tax.ri.gov
- Dept. of Labor and Training: www.dlt.ri.gov

	Effective 1/1/07	Effective 1/1/13
Minimum Wage	\$7.40	\$7.75
Minimum Cash Wage (Tipped Employee)	\$2.89	\$2.89
Maximum Tip Credit	\$4.51	\$4.86

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.99%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$19,600 in 2012)	\$20,200 Tier I Employers
(Increased from \$21,100 in 2012)	\$21,700 Tier II Employers
Employee Deduction	None
Employer 2013 Tax Rates (Plus a 0.51% job development tax)	1.69 – 9.79%
Standard 2013 New Employer Rate (Plus a 0.51% job development tax)	2.83%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$60,000 in 2012)	\$61,400
Employee 2013 Deduction (Unchanged from 2012)	1.2%
Employer Contribution	None

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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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SOUTH CAROLINA

Agency Websites

- Dept. of Revenue: www.sctax.org/default.htm
- Dept. of Employment & Workforce: <http://dew.sc.gov/>

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

* For employment covered under FLSA. Non-FLSA employers are not subject to a required minimum wage.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	7%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$12,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes interest surcharge & 0.06% contingency fund assessment)	0.095 – 7.855%
Standard 2013 New Employer Rate (Includes interest surcharge & 0.06% contingency fund assessment)	2.011%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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SOUTH DAKOTA

Agency Website

- Dept. of Labor and Regulation:
<http://dlr.sd.gov/>

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$12,000 in 2012)	\$13,000
Qtrly 2013 Surcharge Rate (Unchanged from 3rd Qtr 2013)	0.0%
Employee Deduction	None
Employer 2013 Tax Rates (Includes investment fee of 0.0 - 0.53%)	0.0 – 10.03%
Standard 2013 New Employer Rate (Includes 0.55% investment fee)	1.75%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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TENNESSEE

Agency Website

- Labor and Workforce Development:
www.state.tn.us/labor-wfd

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

* For employment covered under FLSA. Non-FLSA employers are not subject to a required minimum wage.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,000
Employee Deduction	None
Employer 2013 Tax Rates	0.15 – 10.0%
Standard 2013 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

TEXAS

Agency Website

- Workforce Commission: www.twc.state.tx.us

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$9,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes 0.10% Employment & Training Investment Assessment, 0.15% obligation assessment and 0.38% replenishment tax ratio)	0.54 - 7.35%
Standard 2013 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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- Social Security Administration: www.ssa.gov
U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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UTAH

Agency Websites

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

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

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	Calculation

UNEMPLOYMENT INSURANCE

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

DISABILITY INSURANCE

Employee Deduction	None
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Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub-Minimum Wage	\$4.25	\$4.25

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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Agency Websites

- Dept. of Taxes: www.state.vt.us/tax/
- Dept. of Labor: www.labor.vermont.gov/

	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$8.15	\$8.46	\$8.60
Minimum Cash Wage (Tipped Employee)	\$3.95	\$4.10	\$4.17
Maximum Tip Credit	\$4.20	\$4.36	\$4.43

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	27% of Federal Tax

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$16,000
Employee Deduction	None
Employer FY14 Tax Rates (Eff. July 1, 2013 to June 30, 2014)	1.3 – 8.4%
Standard FY14 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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VERMONT

Agency Websites

- Dept. of Taxes: www.state.vt.us/tax/
- Dept. of Labor: www.labor.vermont.gov/

	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage	\$8.15	\$8.46	\$8.60
Minimum Cash Wage (Tipped Employee)	\$3.95	\$4.10	\$4.17
Maximum Tip Credit	\$4.20	\$4.36	\$4.43

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	27% of Federal Tax

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$16,000
Employee Deduction	None
Employer FY14 Tax Rates (Eff. July 1, 2013 to June 30, 2014)	1.3 – 8.4%
Standard FY14 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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VIRGIN ISLANDS

Agency Website

- Bureau of Internal Revenue: www.vibir.gov
- Dept. of Labor: www.vidol.gov/employers.php

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Decreased from \$23,700 in 2012)	\$23,600
Employee Deduction	None
Employer 2013 Tax Rates	1.5 - 6.0%
Standard 2013 New Employer Rate	2.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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WASHINGTON

Agency Website

- Dept. of Labor & Industries: www.lni.wa.gov

	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage (Applies to workers in both agricultural & non-agricultural jobs, although 14- and 15-year-olds may be paid 85% of the adult minimum wage, or \$7.8115 per hour in 2013)	\$8.67	\$9.04	\$9.19
Minimum Cash Wage (Tipped Employee)	\$8.67	\$9.04	\$9.19
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	None
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UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$38,200 in 2012)	\$39,800
Employee Deduction	None
Employer 2013 Tax Rates (Includes applicable employment administrative fund tax and socialized tax)	0.17 – 5.84%
Standard 2013 New Employer Rate	IND AVG
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

Employer and Employee EACH contributes to the premium. Employee pays ½ of both the medical-aid rate and supplemental pension fund (SPF) rate per hour worked. Employer and Employee each pay \$0.0464/per hour for SPF in 2013.

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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WEST VIRGINIA

Agency Websites

- State Tax Dept.: www.wva.state.wv.us/wvtax/default.aspx
- Workforce West Virginia:
www.wvcommerce.org/business/workforcewv/default.aspx

	Effective 7/1/07	Effective 7/1/08
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$5.24	\$5.80
Maximum Tip Credit	\$1.31	\$1.45

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	3 - 6.5%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Unchanged from 2012)	\$12,000
Employee Deduction	None
Employer 2013 Tax Rates (Maximum rate of 8.5% includes 1.0% surtax)	1.5 - 8.5%
Standard 2013 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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WISCONSIN

Agency Websites

- Dept. of Revenue: www.dor.state.wi.us
- Dept. of Workforce Development: <http://dwd.wisconsin.gov>

	Effective 6/1/06	Effective 7/24/09
Minimum Wage	\$6.50	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.33	\$2.33
Maximum Tip Credit	\$4.17	\$4.92

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	4.6%, 6.15%, 6.5%, 6.75% or 7.75%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$13,000 in 2012)	\$14,000
Employee Deduction	None
Employer 2013 Tax Rates (Includes variable solvency tax)	0.27 – 9.80%
Standard 2013 New Employer Rate	IND AVG
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

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

FICA (SOCIAL SECURITY)

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

FICA (MEDICARE)

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

FUTA (EMPLOYER-PAID)

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

SUPPLEMENTAL WAGE/BONUS RATES

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

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WYOMING

Agency Website

- Dept. of Workforce Services:
<http://wyomingworkforce.org/Pages/default.aspx>

	Effective 4/01/01
Minimum Wage	\$5.15
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$23,000 in 2012)	\$23,800
Employee Deduction	None
Employer 2013 Tax Rates (Includes an INEFF/NC adjustment factor of 0.246%, an employment support fund rate of 0.164%, and a fund balance adjustment factor of 1.09%) (0.24% for experience-rated Employers with a zero experience rate)	0.63 – 10.00%
Standard 2013 New Employer Rate (Plus an INEFF/NC adjustment factor of 0.246%, an employment support fund rate of 0.164%, and a fund balance adjustment factor of 1.09%)	IND AVG
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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