



2014 Fast Wage and Tax Facts

Published 11/10/2014

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This PDF file contains the current wage/tax information for all 50 states, 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/Fast> for recent updates.

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- Illinois
- Indiana
- Iowa
- Kansas
- Kentucky
- Louisiana
- Maine
- Maryland
- Massachusetts
- Michigan
- Minnesota
- Mississippi
- Missouri
- Montana
- Nebraska
- Nevada
- New Hampshire
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- South Dakota
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- Virgin Islands
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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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$8,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.06% employment security enhancement and 0.30% shared cost assessment)	0.65 - 6.80%
Standard 2014 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

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

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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

FICA (SOCIAL SECURITY)

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FICA (MEDICARE)

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Maximum Tax	No Limit
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FUTA (EMPLOYER-PAID)

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SUPPLEMENTAL WAGE/BONUS RATES

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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

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$36,900 in 2013)	\$37,400
Employee Deduction (Decreased from 0.68% in 2013)	0.62%
Employer 2014 Tax Rates (Includes a 0.29% trust fund solvency adjustment)	1.00 - 5.40%
Standard 2014 New Employer Rate	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
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Youth Sub-Minimum Wage	\$4.25	\$4.25

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Maximum Tax	No Limit
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FUTA (EMPLOYER-PAID)

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SUPPLEMENTAL WAGE/BONUS RATES

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Pay over \$1 Million (Unchanged from 2013)	39.6%

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ARIZONA

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- Dept. of Revenue: www.azdor.gov
- Dept. of Economic Security: www.azdes.gov

	Effective 1/1/12	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$7.65	\$7.80	\$7.90
Minimum Cash Wage (Tipped Employee)	\$4.65	\$4.80	\$4.90
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 2014 Taxable Earnings (Unchanged from 2013)	\$7,000
Employee Deduction	None
Employer 2014 Tax Rates (Plus 0.10% job training tax)	0.03 - 7.17%
Standard 2014 New Employer Rate	2.0%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Unchanged from 2013)	\$12,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.8% stabilization tax, 0.1% extended benefits tax and 0.2% advance interest tax)	1.2 - 13.1%
Standard 2014 New Employer Rate	4.0%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 1/1/08	Effective 7/1/14
Minimum Wage	\$8.00	\$9.00
Minimum Cash Wage (Tipped Employee)	\$8.00	\$9.00
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 2014 Taxable Earnings (Unchanged from 2013)	\$7,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 15% emergency surcharge)	1.5 - 6.2%
Standard 2014 New Employer Rate (Plus 0.10% training fund contribution)	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$100,880 in 2013)	\$101,636
Employee 2014 Deduction Rate (Unchanged from 2013)	1.0%
Employee 2014 Max. W/H	\$1,016.36
Employer Contribution	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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

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Pay over \$1 Million (Unchanged from 2013)	39.6%

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COLORADO

AGENCY WEBSITES

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

	Effective 1/1/12	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$7.64	\$7.78	\$8.00
Minimum Cash Wage (Tipped Employee)	\$4.62	\$4.76	\$4.98
Maximum Tip Credit	\$3.02	\$3.02	\$3.02

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	4.63%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$11,300 in 2013)	\$11,700
Employee Deduction	None
Employer 2014 Tax Rates	.81 - 10.87%
Standard 2014 New Employer Rate	2.08%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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FUTA (EMPLOYER-PAID)

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AGENCY WEBSITES

- Dept. of Revenue Services: www.ct.gov/DRS
- Dept. of Labor: www.ctdol.state.ct.us

	Effective 1/1/10	Effective 1/1/14
Minimum Wage	\$8.25	\$8.70
Minimum Cash Wage		
Tipped hotel or restaurant employees only	\$5.69	\$5.69
Tipped bartenders only	\$7.34	\$7.34
All other tipped Employees	\$7.90	\$8.35
Maximum Tip Credit		
Tipped hotel or restaurant employees only	\$2.56	\$3.01
Tipped bartenders only	\$0.91	\$1.36
All other tipped employees	\$0.35	\$0.35

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$15,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 1.4% fund solvency surtax)	1.9 - 6.8%
Standard 2014 New Employer Rate	4.8%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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DELAWARE

AGENCY WEBSITES

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

	Effective 7/24/09	Effective 6/1/14
Minimum Wage	\$7.25	\$7.75
Minimum Cash Wage (Tipped Employee)	\$2.23	\$2.23
Maximum Tip Credit	\$5.02	\$5.52

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	Calculation

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$10,500 in 2013)	\$18,500
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.2% supplemental assessment rate)	0.3 - 8.2%
Standard 2014 New Employer Rate	2.5%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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DISTRICT OF COLUMBIA

AGENCY WEBSITES

- Office of Tax and Revenue: <http://otr.cfo.dc.gov>
- Dept. of Employment Services: www.does.dc.gov

	Effective 7/24/09	Effective 7/1/14
Minimum Wage	\$8.25	\$9.50
Minimum Cash Wage (Tipped Employee)	\$2.77	\$2.77
Maximum Tip Credit	\$5.48	\$6.73

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$9,000
Employee Deduction	None
Employer 2014 Tax Rates (Plus 0.2% administrative funding assessment)	1.6 - 7.0%
Standard 2014 New Employer Rate (Plus 0.2% administrative funding assessment)	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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 1/1/12	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$7.67	\$7.79	\$7.93
Minimum Cash Wage (Tipped Employee)	\$4.65	\$4.77	\$4.91
Maximum Tip Credit	\$3.02	\$3.02	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$8,000
Employee Deduction	None
Employer 2014 Tax Rates	0.59 - 5.40%
Standard 2014 New Employer Rate	2.7%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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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 2014 Taxable Earnings (Unchanged from 2013)	\$9,500
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.08% administrative assessment except min and max rates)	.04 - 8.10%
Standard 2014 New Employer Rate (Includes 0.08% administrative assessment)	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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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HAWAII

AGENCY WEBSITES

- Dept. of Taxation: <http://tax.hawaii.gov>
- Dept. of Labor and Industrial Relations: <http://labor.hawaii.gov>

	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 2014 Taxable Earnings (Increased from \$39,600 in 2013)	\$40,400
Employee Deduction	None
Employer 2014 Tax Rates	0.6 - 6.0%
Standard 2014 New Employer Rate	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$921.78 in 2013)	\$940.05
Employee 2014 Deduction	0.5% of wages, up to a maximum deduction of \$4.70/wk
Employer Contribution	Difference between cost and worker's contribution

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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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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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 2014 Taxable Earnings (Increased from \$34,800 in 2013)	\$35,200
Employee Deduction	None
Employer 2014 Tax Rates (Includes workforce training tax)	0.545 - 5.40%
Standard 2014 New Employer Rate (Includes workforce training tax)	1.906%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Increased from \$12,900 in 2013)	\$12,960
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.55% fund-building surtax)	0.55 - 8.55%
Standard 2014 New Employer Rate (Includes 0.55% fund-building surtax)	3.95%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Unchanged from 2013)	\$9,500
Employee Deduction	None
Employer 2014 Tax Rates (Includes 3% interest surcharge)	0.515 - 9.652%
Standard 2014 New Employer Rate	2.5%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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AGENCY WEBSITES

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

If annual gross sales are \$300,000 or greater and employers are 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	6.0%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$26,000 in 2013)	\$26,800
Employee Deduction	None
Employer 2014 Tax Rates	0.0 - 8.0%
Standard 2014 New Employer Rate	1.0%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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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 2014 Taxable Earnings (Unchanged from 2013)	\$8,000
Employee Deduction	None
Employer 2014 Tax Rates (Included is a surcharge ranging from 0.1-2.0% for negative-balance employers)	0.09 - 9.4%
Standard 2014 New Employer Rate	2.7%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Increased from \$9,300 in 2013)	\$9,600
Employee Deduction	None
Employer 2014 Tax Rates (Plus 0.22% interest surcharge)	1.0 - 10.0%
Standard 2014 New Employer Rate (Plus 0.22% interest surcharge)	2.7%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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LOUISIANA

AGENCY WEBSITES

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

	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*

* Louisiana has no state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$7,700
Employee Deduction	None
Employer 2014 Tax Rates	0.10 - 6.20%
Standard 2014 New Employer Rate	Industry Average
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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MAINE

AGENCY WEBSITES

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

	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 2014 Taxable Earnings (Unchanged from 2013)	\$12,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.06% Competitive Skills Scholarship Fund rate)	0.79 - 6.86%
Standard 2014 New Employer Rate (Includes 0.06% Competitive Skills Scholarship Fund rate)	2.64%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Unchanged from 2013)	\$8,500
Employee Deduction	None
Employer 2014 Tax Rates	0.3 -7.5%
Standard 2014 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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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	Calculation
Supplemental Wage/Bonus Rate	5.20%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$14,000
Employee Deduction	None
Employer 2014 Tax Rates (Plus 0.06% workforce training tax)	1.26 - 12.27%
Standard 2014 New Employer Rate (Plus 0.06% workforce training tax)	2.83%
Employer Medical Assistance Contribution (0.12% first experience-rated year; 0.24% second experience-rated year and 0.36% later experience-rated years)	0.12 - 0.36%
Workforce Training Fund Rate	0.06%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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MICHIGAN

AGENCY WEBSITES

- Dept. of Treasury: <http://michigan.gov/taxes>
- Dept. of Licensing & Regulatory Affairs:
<http://www.michigan.gov/uia>

	Effective 7/1/08	Effective 9/1/14
Minimum Wage	\$7.40	\$8.15
Minimum Cash Wage (Tipped Employee)	\$2.65	\$3.10
Maximum Tip Credit	\$4.75	\$5.05

STATE INCOME TAX

Wage Withholding	Wage %
Supplemental Wage/Bonus Rate	4.25%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$9,500
Employee Deduction	None
Employer 2014 Tax Rates	0.06 - 13.3%
Standard 2014 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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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MINNESOTA

AGENCY WEBSITES

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

If annual gross volume of sales are \$500,000 or more:

Minimum Wage (Effective 8/1/14)	\$8.00
Minimum Cash Wage	\$8.00
Maximum Tip Credit	None

If annual gross volume of sales are less than \$500,000:

Minimum Wage (Effective 8/1/14)	\$6.50
Minimum Cash Wage	\$6.50
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6.25%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$29,000
Employee Deduction	None
Employer 2014 Tax Rates (Plus 0.10% workforce development fee)	0.1 - 9.0%
Standard 2014 New Employer Rate (Plus 0.10% workforce development fee)	2.23%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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*

* Mississippi has no state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	No provision

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$14,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.19% surtax for the workforce training & workforce investment funds)	0.39 - 5.4%
Standard 2014 New Employer Rates (New employers pay 1.16% in the 1st year, 1.26% in the 2nd year & 1.36% in the 3rd year; rates include 0.19% surtax for the workforce training & workforce investment funds)	1.16 - 1.36%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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MISSOURI

AGENCY WEBSITES

- Dept. of Revenue: <http://dor.mo.gov>
- Dept. of Labor: <http://labor.mo.gov>

	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$7.350	\$7.50
Minimum Cash Wage (Tipped Employee)	\$3.675	\$3.75
Maximum Tip Credit	\$3.675	\$3.75

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	6%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$13,000
Employee Deduction	None
Employer 2014 Tax Rates	0.0 - 9.75%
Standard 2014 New Employer Rate	3.51%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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MONTANA

AGENCY WEBSITES

- Dept. of Revenue: <http://revenue.mt.gov>
- Dept. of Labor & Industry: <http://uid.dli.mt.gov>

Annual Sales exceed \$110,000

	Effective 1/1/12	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$7.65	\$7.80	\$7.90
Minimum Cash Wage (Tipped Employee)	\$7.65	\$7.80	\$7.90
Maximum Tip Credit	None	None	None

Annual Sales \$110,000 or less

	Effective 1/1/12	Effective 1/1/13	Effective 1/1/14
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 2014 Taxable Earnings (Increased from \$27,900 in 2013)	\$29,000
Employee Deduction	None
Employer 2014 Tax Rates (Plus an administrative fund tax)	0.42 - 6.12%
Standard 2014 New Employer Rates (Plus an administrative fund tax)	Industry Average
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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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 2014 Taxable Earnings (Unchanged from 2013)	\$9,000
Employee Deduction	None
Employer 2014 Tax Rates	0.00 – 5.40%
Standard 2014 New Employer Rate	1.39%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Increase from \$26,900 in 2013)	\$27,400
Employee Deduction	None
Employer 2014 Tax Rates (Plus 0.05% Career Enhancement Program (CEP) tax. ER paying 5.4% not subject to CEP tax.)	0.25 - 5.4%
Standard 2014 New Employer Rate (Plus 0.05% CEP tax)	2.95%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Unchanged from 2013)	\$14,000
Employee Deduction	None
Employer 4Q2014 Tax Rates (Includes 0.2% administrative contribution rate)	0.1 – 8.0%
Standard 4Q2014 New Employer Rate (Includes 0.2% administrative contribution rate)	2.2%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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NEW JERSEY

AGENCY WEBSITES

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

	Effective 7/24/09	Effective 1/1/14
Minimum Wage	\$7.25	\$8.25
Minimum Cash Wage (Tipped Employee) ("Suggested" by State)	\$2.13	\$2.13
Maximum Tip Credit	\$5.12	\$6.12

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 2014 Taxable Earnings (Increased from \$30,900 in 2013)	\$31,500
Employee Deduction	0.525%
Workforce Development / Supplemental Workforce	0.0425%
UI Fund	0.3825%
Family Leave Insurance	0.1000%
Maximum 2014 Employee Deduction	\$165.38
Employer FY2015 Tax Rates	1.2 - 7.0%
Standard FY2015 New Employer Rate (UI-3.2825% + WF/SWF-0.1175%)	3.4%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$30,900 in 2013)	\$31,500
Employee 2014 Deduction Rate	0.38%
Maximum 2014 Employee Deduction	\$119.70
New Employer 2015 Rate	0.5%

(Rates for all other employers determined by claims experience)

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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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Increase from \$22,900 in 2013)	\$23,400
Employee Deduction	None
Employer 2014 Tax Rates	0.1 - 5.4%
Standard New Employer Rate	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

Employee Assessment (Per calendar quarter)	\$2.00
Employer Assessment (For each covered employee, per calendar 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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 1/1/11	Effective 1/1/14
Minimum Wage	\$7.25	\$8.00
Minimum Cash Wage (Tipped Employee)	\$5.00	\$5.00
Maximum Tip Credit (Tipped Food Service Worker)	\$2.25	\$3.00

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	9.62%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$8,500 in 2013)	\$10,300
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.075% re-employment services fund assessment)	2.1 - 9.9%
Standard 2014 New Employer Rate (Includes 0.075% re-employment services fund assessment)	4.1%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction (Not more than \$0.60 per week)	0.5%
Employee Deduction	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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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NORTH CAROLINA

AGENCY WEBSITES

- Dept of Revenue: www.dor.state.nc.us
- Division of Employment Security: www.ncesc1.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	Calculation
Supplemental Wage/Bonus Rate	5.8%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$20,900 in 2013)	\$21,400
Employee Deduction	None
Employer 2014 Tax Rates (Includes reserve fund surtax of 20%)	0.072 - 6.912%
Standard 2014 New Employer Rate (Includes reserve fund surtax of 20%)	1.2%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Increased from \$31,800 in 2013)	\$33,600
Employee Deduction	None
Employer 2014 Tax Rates	0.16 - 9.76%
Standard 2014 New Employer Rate	1.22%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 \$292,000

	Effective 1/1/12	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$7.70	\$7.85	\$7.95
Minimum Cash Wage (Tipped Employee)	\$3.85	\$3.93	\$3.98
Maximum Tip Credit	\$3.85	\$3.92	\$3.97

Annual Sales are \$292,000 or less

	Effective 1/1/12	Effective 1/1/13	Effective 1/1/14
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 2014 Taxable Earnings (Unchanged from 2013)	\$9,000
Employee Deduction	None
Employer 2014 Tax Rates	0.3 – 10.6%
Standard 2014 New Employer Rate	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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Decreased from \$20,100 in 2013)	\$18,700
Employee Deduction	None
Employer 2014 Tax Rates	0.2 – 7.3%
Standard 2014 New Employer Rate	2.4%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 1/1/12	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$8.80	\$8.95	\$9.10
Minimum Cash Wage (Tipped Employee)	\$8.80	\$8.95	\$9.10
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	9.0%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$34,100 in 2013)	\$35,000
Employee Deduction	None
Employer 2014 Tax Rates	1.8 - 5.4%
Standard 2014 New Employer Rate	3.1%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

For 2014, the Workers' Benefit Fund (WBF) assessment rate is 3.3 cents per hour. The 3.3 cents per hour rate is the employer rate and employee rate combined. Employers contribute 1.65 cents per hour and deduct 1.65 cents per hour from employees' wages.

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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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 fulltime 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 2014 Taxable Earnings (Increased from \$8,500 in 2013)	\$8,750
Employee Deduction (Wages paid x 0.07%)	Unlimited
Employer 2014 Tax Rates (Includes 5.1% surcharge adjustment, 1.1% interest factor surcharge and 0.65% additional contribution tax)	2.8010 - 13.8937%
Standard 2014 New Employer Rate (Includes 5.1% surcharge adjustment)	3.6785%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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PUERTO RICO

AGENCY WEBSITES

- Dept. of Revenue: 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 2014 Taxable Earnings (Unchanged from 2013)	\$7,000
Employee Deduction	None
Employer 2014 Tax Rates (Plus 1.0% job development tax for most employers)	2.4 - 5.4%
Standard 2014 New Employer Rate (Plus 1.0% job development tax for most employers)	3.3%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$9,000
Employee 2014 Tax Rate	0.3%
Employer 2014 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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 1/1/13	Effective 1/1/14
Minimum Wage	\$7.75	\$8.00
Minimum Cash Wage (Tipped Employee)	\$2.89	\$2.89
Maximum Tip Credit	\$4.86	\$5.11

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.99%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$20,200 in 2013)	\$20,600 Tier I Employers
(Increased from \$21,700 in 2013)	\$22,100 Tier II Employers
Employee Deduction	None
Employer 2014 Tax Rates (Plus a 0.51% job development tax)	1.69 – 9.79%
Standard 2014 New Employer Rate (Plus a 0.51% job development tax)	2.85%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$61,400 in 2013)	\$62,700
Employee 2014 Deduction (Unchanged from 2013)	1.2%
Employer Contribution	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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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*

* South Carolina does not have a state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	7.0%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$12,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes interest surcharge & 0.06% contingency fund assessment)	0.089 – 7.805%
Standard 2014 New Employer Rate (Includes interest surcharge & 0.06% contingency fund assessment)	1.996%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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SOUTH DAKOTA

AGENCY WEBSITES

- 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 2014 Taxable Earnings (Increased from \$13,000 in 2013)	\$14,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes investment fee of 0.0 - 0.53%)	0.0 - 10.03%
Standard 2014 New Employer Rate (Includes 0.55% investment fee)	1.75%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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TENNESSEE

AGENCY WEBSITE

- Dept. of 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*

* Tennessee does not have a state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$9,000
Employee Deduction	None
Employer 2014 Tax Rates	0.01 – 10.0%
Standard 2015 New Employer Rate	2.7%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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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 2014 Taxable Earnings (Unchanged from 2013)	\$9,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.10% Employment & Training Investment Assessment, 0.15% obligation assessment and 0.35% replenishment tax ratio)	0.51 - 7.41%
Standard 2014 New Employer Rate	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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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UTAH

AGENCY WEBSITES

- State Tax Commission: www.tax.utah.gov
- Department of Workforce Services: <https://jobs.utah.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	Table
Supplemental Wage/Bonus Rate	Calculation

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$30,300 in 2013)	\$30,800
Employee Deduction	None
Employer 2014 Tax Rates (Includes 0.004 social cost factor)	0.5 - 8.4%
Standard 2014 New Employer Rate	Industry Average
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 1/1/12	Effective 1/1/13	Effective 1/1/14
Minimum Wage	\$8.46	\$8.60	\$8.73
Minimum Cash Wage (Tipped Employee)	\$4.10	\$4.17	\$4.23
Maximum Tip Credit	\$4.36	\$4.43	\$4.50

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	24% of Federal Tax

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$16,000
Employee Deduction	None
Employer FY15 Tax Rates (Effective July 1, 2014 to June 30, 2015)	1.3 – 8.4%
Standard FY15 New Employer Rate	1.0%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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VIRGIN ISLANDS

AGENCY WEBSITES

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

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage/Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Decreased from \$23,600 in 2013)	\$22,500
Employee Deduction	None
Employer 2014 Tax Rates	1.5 - 6.0%
Standard 2014 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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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VIRGINIA

AGENCY WEBSITES

- Dept. of Taxation: www.tax.virginia.gov
- Dept. of Labor and Industry: www.doli.virginia.gov

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	No Minimum	No Minimum
Maximum Tip Credit	No Maximum	No Maximum

STATE INCOME TAX

Wage Withholding	Table
Supplemental Wage/Bonus Rate	5.75%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Unchanged from 2013)	\$8,000
Employee Deduction	None
Employer FY14 Tax Rates (Includes 0.22% pool cost charge and 0.20% fund balance charge)	0.52 – 6.62%
Standard 2014 New Employer Rate	2.92%
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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WASHINGTON

AGENCY WEBSITE

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

	Effective 1/1/12	Effective 1/1/13	Effective 1/1/14
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 \$7.922 per hour in 2014)	\$9.04	\$9.19	\$9.32
Minimum Cash Wage (Tipped Employee)	\$9.04	\$9.19	\$9.32
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	None
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UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$39,800 in 2013)	\$41,300
Employee Deduction	None
Employer 2014 Tax Rates (Includes applicable Employment Administrative Fund (EAF) surtax and social cost rate)	0.17 – 7.85%
Standard 2014 New Employer Rates (Plus 0.02% EAF surtax)	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

Employers and employees each pay half of the stay-at-work rate, medical aid fund rate, and supplemental pension fund (SPF) rate. For 2014, the SPF rate is \$0.0910 per hour; employers and employees each pay \$0.0455 per hour.

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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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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 2014 Taxable Earnings (Unchanged from 2013)	\$12,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes 1.0% surtax on certain employer groups)	1.5 - 8.5%
Standard 2014 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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	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	4.0%, 5.84%, 6.27% or 7.65%

UNEMPLOYMENT INSURANCE

Maximum 2014 Taxable Earnings (Increased from \$13,000 in 2013)	\$14,000
Employee Deduction	None
Employer 2014 Tax Rates (Includes variable solvency tax)	0.27 – 9.80%
Standard 2014 New Employer Rate	Industry Average
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 \$113,700 in 2013)	\$117,000
EE / ER Tax Rate (Unchanged from 2013)	6.2%
Self-Employment Tax Rate (Unchanged from 2013)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2013)	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 Rate (Unchanged from 2013)	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 Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2013)	25%
Pay over \$1 Million (Unchanged from 2013)	39.6%

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WYOMING

AGENCY WEBSITE

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

	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 2014 Taxable Earnings (Increased from \$23,800 in 2013)	\$24,500
Employee Deduction	None
Employer 2014 Tax Rates (Includes an INEFF/NC adjustment factor of 0.198%, an employment support fund rate of 0.132%, and a fund balance adjustment factor of 0.83% or 0.15% for experience-rated employers with a zero experience rate)	0.48 – 10.00%
Standard 2014 New Employer Rate (Plus an INEFF/NC adjustment factor of 0.198%, an employment support fund rate of 0.132%, and a fund balance adjustment factor of 0.83%)	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
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