



Quick Wage & Tax Guide 2022

Select a State or Territory

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

Please note: Some tax withholding tables for certain states are expected to change after the IRS releases guidance. The individual state information included in this guide is up-to-date as of Friday, February 4, 2022. Please refer to your state's official website for more information and potential updates released after February 4, 2022.

PrimePay Disclaimer: Please note that our guidance is designed only to provide general information on the issues. It is not intended to be a comprehensive summary of all laws which may be applicable to your situation, treat exhaustively the subjects covered, provide legal advice, or render a legal opinion. If you have any questions about this guidance, you should consult with your own legal advisor.

MINIMUM WAGE

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

*No state minimum wage laws apply.

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

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

*Includes 0.6% Stabilization Tax.

MORE INFORMATION

Dept. of Revenue: revenue.alabama.gov
 Dept. of Labor: labor.alabama.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$10.34
Minimum Cash Wage (Tipped)	Not Allowed
Maximum Tip Credit	Not Allowed

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$45,200
Employee Deduction	0.56%
Employer Tax Rates	1.0 - 5.4%
New Employer Tax Rates	3.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$12.80
Minimum Cash Wage (Tipped)	\$9.80
Maximum Tip Credit	\$3.00

STATE INCOME TAX

Withholding Tax Rate	% of AZ Gross Taxable Wages
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	0.08 - 20.93%
New Employer Tax Rates	2.0%

MORE INFORMATION

Dept. of Revenue: azdor.gov
 Dept. of Economic Security: des.az.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$11.00
Minimum Cash Wage (Tipped)	\$2.63
Maximum Tip Credit	\$7.37

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$10,000
Employee Deduction	None
Employer Tax Rates	0.3 - 14.2%*
New Employer Tax Rates	2.9%*

*Includes 0.2% fund-stabilization surtax.

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$15.00*
Minimum Cash Wage (Tipped)	Not Allowed
Maximum Tip Credit	Not Allowed

**For employers with 26 or more employees. For employers with 25 or fewer employees, the minimum wage and minimum cash wage is \$14 an hour.*

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	1.5-6.2%
New Employer Tax Rates	3.4%*

**Plus 0.1% employment training tax.*

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$12.56
Minimum Cash Wage (Tipped)	\$9.54
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$17,000
Employee Deduction	None
Employer Tax Rates	0.75 - 10.39%
New Employer Tax Rates	1.7%

MORE INFORMATION

Dept. of Revenue: cdor.colorado.gov
 Dept. of Labor & Employment: cdle.colorado.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$14.00*
Minimum Cash Wage (Tipped)	\$2.13**
Maximum Tip Credit	\$0.35***

*Effective July 1, 2022.

**Adheres to federal amount but varies by industry.

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$15,000
Employee Deduction	None
Employer Tax Rates	1.9 - 6.8%*
New Employer Tax Rates	3.0%

*Includes 1.4% fund solvency surtax.

MORE INFORMATION

Dept. of Revenue Services: ct.gov/drs
 Dept. of Labor: ctdol.state.ct.us

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$10.50
Minimum Cash Wage (Tipped)	\$2.23
Maximum Tip Credit	\$8.27

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,500
Employee Deduction	None
Employer Tax Rates	0.3 - 8.2%
New Employer Tax Rates	1.3%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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



MINIMUM WAGE

Minimum Wage	\$15.50*
Minimum Cash Wage (Tipped)	\$5.05
Maximum Tip Credit	\$10.15

*DC's minimum wage will increase to \$16.10 on July 1, 2022.

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	1.9 - 7.4%*
New Employer Tax Rates	2.7%*

*Plus 0.2% administrative funding assessment.

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$10.00*
Minimum Cash Wage (Tipped)	\$3.02
Maximum Tip Credit	\$6.98

*Florida's minimum wage will increase to \$11.00 on September 30, 2022.

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$5.15*
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	None

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$51,600
Employee Deduction	None
Employer Tax Rates	0.2 - 5.8%
New Employer Tax Rates	3.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$46,500
Employee Deduction	None
Employer Tax Rates	0.244-5.4%
New Employer Tax Rates	1.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$12.00
Minimum Cash Wage (Tipped)	\$7.20
Maximum Tip Credit	\$4.80*

*40% of the applicable wage.

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,960
Employee Deduction	None
Employer Tax Rates	0.725-7.625%
New Employer Tax Rates	3.525%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,500
Employee Deduction	None
Employer Tax Rates	0.5 - 7.4%
New Employer Tax Rates	2.5%

MORE INFORMATION

Dept. of Revenue: [in.gov/dor](https://www.in.gov/dor)
 Dept. of Workforce Development: [in.gov/dwd](https://www.in.gov/dwd)

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$34,800
Employee Deduction	None
Employer Tax Rates	0.0 - 7.5%
New Employer Tax Rates	1.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$11,100
Employee Deduction	None
Employer Tax Rates	0.5 - 9.5%
New Employer Tax Rates	2.7%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

*No state minimum wage laws apply.

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$12.75
Minimum Cash Wage (Tipped)	\$6.38
Maximum Tip Credit	\$6.37

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,000
Employee Deduction	None
Employer Tax Rates	0.53 - 6.16%*
New Employer Tax Rates	2.31%*

MORE INFORMATION

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

*Includes the CSSF Rate of 0.06% and UPAF rate of 0.13%

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$12.50*
Minimum Cash Wage (Tipped)	\$3.63
Maximum Tip Credit	\$8.87**

*\$12.50 for 15 or more employees.

**For 14 or fewer employees. \$8.12 for 15 or more employees.

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$8,500
Employee Deduction	None
Employer Tax Rates	1-10.5%
New Employer Tax Rates	2.3%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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Massachusetts - 2022 Quick Wage & Tax Guide

MINIMUM WAGE

Minimum Wage	\$14.25
Minimum Cash Wage (Tipped)	\$6.15
Maximum Tip Credit	\$8.10

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$9.87
Minimum Cash Wage (Tipped)	\$3.75
Maximum Tip Credit	\$6.12

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,500
Employee Deduction	None
Employer Tax Rates	0.06 - 10.3%
New Employer Tax Rates	2.7%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE (LARGE EMPLOYER)

Minimum Wage	\$10.33*
Minimum Cash Wage (Tipped)	\$10.33*
Maximum Tip Credit	None

MINIMUM WAGE (SMALL EMPLOYER)

Minimum Wage	\$8.42
Minimum Cash Wage (Tipped)	\$8.42
Maximum Tip Credit	None

*For large employers. \$8.42 for small employers, training wage, and youth wage.

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$38,000
Employee Deduction	None
Employer Tax Rates	0.57 - 10.716%
New Employer Tax Rates	1.0%

STATE INCOME TAX

Withholding Tax Rate	Tables
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MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

**No state minimum wage laws apply*

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.0 - 5.4%
New Employer Tax Rates	1.2%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$11.15*
Minimum Cash Wage (Tipped)	\$5.58*
Maximum Tip Credit	\$5.57*

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

STATE INCOME TAX

Withholding Tax Rate [Tables](#)

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$11,000
Employee Deduction	None
Employer Tax Rates	0.0 - 5.4%
New Employer Tax Rates	2.376%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE (ANNUAL SALES >\$110K)		MINIMUM WAGE (ANNUAL SALES <\$110K)	
Minimum Wage	\$9.20*	Minimum Wage	\$4.00
Minimum Cash Wage (Tipped)	\$9.20*	Minimum Cash Wage (Tipped)	\$4.00
Maximum Tip Credit	None	Maximum Tip Credit	None

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

UNEMPLOYMENT INSURANCE		STATE INCOME TAX	
Maximum Taxable Wages	\$38,100	Withholding Tax Rate	Tables
Employee Deduction	None	MORE INFORMATION	
Employer Tax Rates	0 - 6.12%	Dept. of Revenue: revenue.mt.gov	
New Employer Tax Rates	2.58%	Dept. of Labor & Industry: uid.dli.mt.gov	

Federal

MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$147,000
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		

FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$147,000	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,650	Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	Up to \$7,300	Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$20,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$14,000	Simple Plan IRA	\$3,000

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

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$10.50*
Minimum Cash Wage (Tipped)	\$9.75**
Maximum Tip Credit	\$8.75**

*Effective July 1, 2022.
 **Effective 7/1/10: Employers that offer a qualified health insurance plan can pay the federal minimum wage rate of \$7.25/hr.

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$36,600
Employee Deduction	None
Employer Tax Rates	0.25 - 5.4%
New Employer Tax Rates	2.95%

MORE INFORMATION

Dept. of Taxation: tax.nv.gov
 Employment Security Division: detr.nv.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.1 - 8.5%
New Employer Tax Rates	2.7%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$13.00
Minimum Cash Wage (Tipped)	\$5.13
Maximum Tip Credit	\$7.87

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$39,800
Employee Deduction	0.425%
Employer Tax Rates	0.5 - 5.8%
New Employer Tax Rates	2.6825%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$11.50
Minimum Cash Wage (Tipped)	\$2.80
Maximum Tip Credit	\$8.70

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$28,700
Employee Deduction	None
Employer Tax Rates	0.33 - 6.4%
New Employer Tax Rates	1.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$13.20*
Minimum Cash Wage (Tipped)	\$10.00**
Maximum Tip Credit	\$3.20

*Base rates; Differs county to county.

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$12,000
Employee Deduction	None
Employer Tax Rates	0.525% - 7.825%*
New Employer Tax Rates	3.6%*

*Includes 0.075% Re-employment Service Fund rate.

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$28,000
Employee Deduction	None
Employer Tax Rates	0.06 - 5.76%
New Employer Tax Rates	1.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$38,400
Employee Deduction	None
Employer Tax Rates	0.08-9.69%
New Employer Tax Rates	1.02%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE (ANNUAL SALES >\$342K)

Minimum Wage	\$9.30
Minimum Cash Wage (Tipped)	\$4.65*
Maximum Tip Credit	\$4.65*

MINIMUM WAGE (ANNUAL SALES <\$342K)

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

*If employer makes more than \$342,000 in annual sales.

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	0.8-10.2%
New Employer Tax Rates	2.7%

STATE INCOME TAX

Withholding Tax Rate	Tables
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MORE INFORMATION

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

Federal**MINIMUM WAGE**

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE (>10 FTE, ANNUAL SALES >\$100K)		MINIMUM WAGE (ALL OTHERS)	
Minimum Wage	\$7.25	Minimum Wage	\$2.00
Minimum Cash Wage (Tipped)	\$3.63	Minimum Cash Wage (Tipped)	\$1.00
Maximum Tip Credit	\$3.63	Maximum Tip Credit	\$1.00

UNEMPLOYMENT INSURANCE		STATE INCOME TAX	
Maximum Taxable Wages	\$24,800	Withholding Tax Rate	Tables
Employee Deduction	None	MORE INFORMATION	
Employer Tax Rates	0.3-7.5%	Tax Commission: ok.gov/tax	
New Employer Tax Rates	1.5%	Employment Security Commission: ok.gov/	

Federal

MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$147,000
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		

FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$147,000	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,650	Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	Up to \$7,300	Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$20,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$14,000	Simple Plan IRA	\$3,000

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

MINIMUM WAGE

Minimum Wage	\$13.50*
Minimum Cash Wage (Tipped)	\$12.75
Maximum Tip Credit	None

*Effective July 1, 2022.

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$47,700
Employee Deduction	None
Employer Tax Rates	0.9 - 5.4%*
New Employer Tax Rates	2.4%

*Includes 0.09% special payroll tax offset.

MORE INFORMATION

Dept. of Revenue: oregon.gov/dor
 Employment Dept.: oregon.gov/employ

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

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

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

STATE INCOME TAX

Withholding Tax Rate	3.07%
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$10,000*
Employee Deduction	0.06%
Employer Tax Rates	1.2905 - 9.9333%
New Employer Tax Rates	3.689%

MORE INFORMATION

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

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$8.50
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$6.37

STATE INCOME TAX

Withholding Tax Rate	None
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$7,000
Employee Deduction	None
Employer Tax Rates	1.2 - 5.4%
New Employer Tax Rates	2.9%

MORE INFORMATION

Dept. of Labor & Human Resources: trabajo.pr.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$12.25
Minimum Cash Wage (Tipped)	\$3.89
Maximum Tip Credit	\$8.36

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$24,600*
Employee Deduction	None
Employer Tax Rates	0.99-9.59%
New Employer Tax Rates	1.19%

*Tier I Employees: \$24,600
*Tier II Employees: \$26,100

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

South Carolina - 2022 Quick Wage & Tax Guide

MINIMUM WAGE

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

**No state minimum wage laws apply.*

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.06 - 5.46%
New Employer Tax Rates	0.55%

MORE INFORMATION

Dept. of Revenue: dor.sc.gov
 Dept. of Employment Workforce: dew.sc.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$9.95
Minimum Cash Wage (Tipped)	\$4.975
Maximum Tip Credit	\$4.975

STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$15,000
Employee Deduction	None
Employer Tax Rates	0.0 - 9.35%
New Employer Tax Rates	1.2%*

*1.2% first year;
*1% second and third year.

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

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

*No state minimum wage laws apply.

STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

Workforce Commission: twc.state.tx.us

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

Minimum Wage	\$10.50
Minimum Cash Wage (Tipped)	\$4.20
Maximum Tip Credit	\$6.30

STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$30,800
Employee Deduction	None
Employer Tax Rates	1.4 - 5.4%
New Employer Tax Rates	2.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

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

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$41,600
Employee Deduction	None
Employer Tax Rates	0.3 - 7.3%
New Employer Tax Rates	0.3 - 7.3%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$12.55
Minimum Cash Wage (Tipped)	\$6.28
Maximum Tip Credit	\$6.27

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$15,500
Employee Deduction	None
Employer Tax Rates	0.8 - 6.5%
New Employer Tax Rates	1.0%

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$11.00
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$8.87

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$8,000
Employee Deduction	None
Employer Tax Rates	0.33-6.43%
New Employer Tax Rates	2.73%

MORE INFORMATION

Dept. of Taxation: tax.virginia.gov
 Employment Commission: vec.virginia.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$14.49
Minimum Cash Wage (Tipped)	\$14.49
Maximum Tip Credit	None

STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$62,500
Employee Deduction	None
Employer Tax Rates	0.30-6.0%
New Employer Tax Rates	3.05%

MORE INFORMATION

Employment Security Dept.: esd.wa.gov

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$8.75
Minimum Cash Wage (Tipped)	\$2.62
Maximum Tip Credit	\$6.13

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

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

MORE INFORMATION

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

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.33
Maximum Tip Credit	\$4.92

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$14,000
Employee Deduction	None
Employer Tax Rates	0.0 - 12%*
New Employer Tax Rates	3.25%

MORE INFORMATION

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

*0.0 - 12% applies to small employers. 0.05 - 12% applies to large employers.

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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MINIMUM WAGE

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

STATE INCOME TAX

Withholding Tax Rate	None
----------------------	------

UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	27,700
Employee Deduction	None
Employer Tax Rates	0.09-8.5%
New Employer Tax Rates	8.72%

MORE INFORMATION

Dept. of Workforce Services: wyomingworkforce.org

Federal

MINIMUM WAGE

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

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

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

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

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

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

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

CALENDAR KEY

- Federal Reserve Holidays
- PrimePay Observed Holidays

2022 FEDERAL RESERVE HOLIDAYS

- Jan 1*** New Year's Day
- Jan 17** Birthday of Martin Luther King, Jr.
- Feb 21** Washington's Birthday
- May 30** Memorial Day
- Jun 19**** Juneteenth National Independence Day
- Jul 4** Independence Day
- Sept 5** Labor Day
- Oct 10** Columbus Day
- Nov 11** Veterans Day
- Nov 24** Thanksgiving Day
- Dec 25**** Christmas Day

* Saturday - the Board of Governors is closed on December 31, 2021.

** Sunday - the Board of Governors is closed on June 20, 2022, Dec 26, 2022, and January 2, 2023.

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

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

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

2022 RATES & LIMITS

	Wage Base	Rate
Social Security	\$147,000	6.2%
Medicare	≤\$200,000	1.45%
	>\$200,000	2.35%

401(k) 403(b) 408(k) 457(b)

\$20,500
(+\$6,500 if over 50)

SIMPLE Plans

\$14,000
(+\$3,000 if over 50)

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

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

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

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

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

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

*For holidays falling on Saturday, Federal Reserve Banks and Branches will be open the preceding Friday; however, the Board of Governors will be closed. For holidays falling on Sunday, all Federal Reserve offices will be closed the following Monday.

Source: <https://www.federalreserve.gov/aboutthefed/k8.htm>