

## Federal Rates and Limits

FICA	
Social Security (OASDI) Wage Base	\$132,900
Medicare (HI) Wage Base	No Limit
Social Security (OASDI) Percentage	6.2%
Medicare (HI) Percentage	1.45% (2.35% for individuals earning over \$200,000)
Maximum Employee Social Security (OASDI) Withholding	\$8239.80
Maximum Medicare (HI) Withholding	No Limit
Maximum Amount of Earnings to Still Receive Full Benefits Under Full Retirement Age	\$17,640
Amount of AGI Causing SS Benefits to be Taxable (85%)	
Married/Filing Jointly	\$44,000
Single	\$34,000

Retirement Contributions	
Maximum Elective Deferral to 401(k) and 403(b)	\$19,000
Maximum Elective Deferral to SIMPLE IRA Plans	\$13,000
Maximum Annual Contribution to Defined Contribution Plans	Lesser of 100% of compensation or \$56,000
Maximum Annual Contribution to Keogh or SEP-IRA	Lesser of 25% of compensation or \$56,000
Maximum Annual Compensation Taken into Account for Contributions	\$280,000
Threshold Amount for Definition of Highly Compensated Employees	\$125,000
Threshold Amount for Definition of Key Employee in Top-Heavy Plans	\$180,000
Catch Up Contribution Limits (Individuals at least age 50 by EOY)	
401(k) Plans	\$6,000
SIMPLE Plans	\$3,000

### Federal Minimum Wage

**\$7.25**

The federal minimum wage for covered nonexempt employees is \$7.25 per hour. In cases where an employee is subject to both the state and federal minimum wage laws, the employee is entitled to the higher of the two minimum wage rates.

### Mileage Rates

Business	58¢ / mile
Medical	20¢ / mile
Moving	20¢ / mile
Charitable	14¢ / mile

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**Riley & Associates PC and Paychex, Inc.**

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## State Rates and Limits

State	State Supplemental Withholding Rate	State Unemployment Taxable Wage Base Limit	State Unemployment Rate Range for Employers <sup>1</sup>	State Unemployment New Employer Rate <sup>2</sup>	State Hourly Minimum Wage	State Minimum Wage for Tipped Employees
Alabama	5%	8,000	0.71%-6.86%	2.7%	N/A	N/A
Alaska	No state withholding	\$39,900	1.00%-5.4% (Alaska has an employee contribution rate of 0.50% that is not included in this rate)	1.28% to 1.78% (Alaska has an employee contribution rate of 0.50% that is not included in this rate)	\$9.89	\$9.89
Arizona	0.8% - 5.1%****	\$7,000	0.04%-11.80%	2.00%	\$11.00	\$8.00

\*Rates vary by industry. \*\*Rates include surcharges. \*\*\*Special rules apply to minimum wage standards for this state. Please refer to state laws. \*\*\*\*For specific rate please reference the state withholding tables.

<sup>1</sup>Rates include applicable agency surcharges. Reimbursable and exempt employers not included. <sup>2</sup>Rates do not include surcharges unless noted.

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Arkansas	6.90%	\$10,000	0.4% - 14.3%**	3.20%**	\$9.25***	\$2.63***
California	1.1%-14.63%****	\$7,000	1.5%-6.2%	3.40%	\$12.00 for employers with 26 or more employees, \$11.00 for employers with 25 or less employees	N/A
Colorado	4.63%	\$13,100	0.62% - 8.15%	Non-Construction: 1.70%, Construction (rates vary based on NAICS code): 1.77% or 7.43%	\$11.10***	\$8.08***
Connecticut	N/A	\$15,000	1.9%-6.8%	3.4%**	\$10.10	Varies by Type of Tipped Employee
Delaware	N/A	\$16,500	0.3%-8.2%	1.6% New Employer, 2.5% Construction	\$8.75	\$2.23
District of Columbia	N/A	\$9,000	1.6%-7.0%	2.70%	\$13.25	\$3.89
Florida	No state withholding	\$7,000	0.1%-5.4%	2.70%	\$8.46	\$5.44
Georgia	2%-5.75%****	\$9,500	0.04%-8.10%	2.70%**	\$5.15***	\$2.13***
Hawaii	N/A	\$46,800	0.0%-5.60%	2.40%	\$10.10	\$9.35
Idaho	1.125%-6.925%****	\$40,000	0.251%-5.40%	1.000%**	\$7.25	\$3.35
Illinois	4.95%	\$12,960	0.475% - 6.875%	3.175% New Employer**	\$8.25***	\$4.95***
Indiana	3.23%	\$9,500	0.505%-9.484%	2.50%	\$7.25***	\$2.13***
Iowa	6%	\$30,600	0.0%-7.5%	1.0% New Employer, Construction	7.5%	\$4.35
Kansas	5%	\$14,000	0.00%-7.10%	2.7% New Employer, 6.0% Construction	\$7.25	\$2.13***
Kentucky	N/A	\$10,500	3%-9%	2.625% New Employer, Construction 8.925%	\$7.25	\$2.13
Louisiana	2.1%-5.1%****	\$7,700	0.10%-6.2%	1.18% - 2.94%	N/A	N/A
Maine	5%	\$12,000	0.00%-5.40%	\$1.83%	\$11.00	\$5.50
Maryland	3.2%-8.95%****	\$8,500	0.3% - 7.5%	2.6% New Employer, 4.8% Out of State Construction	\$10.10	\$3.63
Massachusetts	5.05%	\$15,000	.94%-14.37%	2.42% New Employer, 6.91% Construction	\$12.00	\$4.35

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Michigan	4.25%	\$9,000 for Non-Delinquent Employers, \$9,500 for Delinquent Employers	0.78%-12.72%	2.7% New Employer, 6.6% New Construction	\$9.25***	\$3.52***
Minnesota	6.25%	\$34,000	0.1% - 9.0%	1.10% - 9.00%*	\$9.86 (Large Employer), \$8.04 (All others)	N/A
Mississippi	3%-5%****	\$14,000	0.20%-5.60%	1.20%**	N/A	N/A
Missouri	5.4%	\$12,000	0%-9.6%	2.376%	\$8.60	\$4.300
Montana	6%	\$33,000	0.08%-6.30%	1.00% - 2.40%*	\$8.50	N/A
Nebraska	5%	\$9,000	0%-5.40%	1.25% - New Employer**, 5.40% Construction	\$9.00***	\$2.13***
Nevada	No state withholding	\$31,200	0.30%-5.4%	2.95%	\$8.25***	N/A
New Hampshire	No state withholding	\$14,000	0%-7.0%	1%	\$7.25	\$3.27
New Jersey	N/A	\$34,400	0.2825%-5.2825%	2.6825%	\$8.85	\$2.13
New Mexico	1.7%-4.9%****	\$24,800	0.33%-6.4%	1.00% - 1.62%*	\$7.50	\$2.13
New York	9.62%	\$11,400	0.90%-8.3%	3.525%	\$11.10***, note: this rate effective 12/31/18	Varies by Type of Tipped Employee***
North Carolina	5.350%	\$24,300	0.06%-5.76%	1.00%	\$7.25	\$2.13
North Dakota	1.84%	\$36,400	0.15% - 9.75%	1.21% non-construction, 9.75% Construction	\$7.25	\$4.86
Ohio	3.50%	\$9,500	0.3% - 9.2%	2.7 New Employer, 5.9% construction	\$8.55	\$4.30
Oklahoma	5.00%	\$18,100	0.1%-5.5%	1.50%	\$7.25***	\$3.63***
Oregon	9.00%	\$40,600	.9% - 5.4%	2.40%	\$10.75 standard, \$12.00 metro, \$10.50 non-urban	N/A
Pennsylvania	3.07%	\$10,000	2.3905% - 14.9858%	3.689% non-construction, 10.2238% construction	\$7.25	\$2.83
Puerto Rico	N/A****	\$7,000	3.0%-5.4%	3.10%	\$5.08	\$2.13
Rhode Island	5.99%	\$23,600 except those paying highest tax rate whose wage base will be \$25,100	1.1%-9.7%	1.17%	\$10.50	\$3.89

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South Carolina	7.00%	\$14,000	0.06%-5.46%	1.03%	N/A	N/A
South Dakota	No state withholding	\$15,000	0%-9.9%	1.2%, 1.0% New Employer, 6.0%, 3.0% New Construction	\$9.10	\$4.550
Tennessee	No state withholding	\$7,000	.01%-10.0%	2.7%-5.5%*	N/A	N/A
Texas	No state withholding	\$9,000	0.36%-6.36%	2.7%**	\$7.25	\$2.13
Utah	5%	\$35,300	0.1%-7.1%	1.1% - 5.5%	\$7.25	\$2.13
Vermont	30% of Federal Withholding for non-periodic payments. Use the withholding tables for periodic supplemental wages.	\$15,600	0.8%-6.5%	1.0% - 6.5%*	\$10.78	\$5.39
Virginia	5.75%	\$8,000	0.11%-6.21%	2.51% In State New Employer, 6.21% Out of State Contractor**	\$7.25***	\$2.13***
Washington	No state withholding	\$49,800	0.13% - 7.73%	Rate is 90% of average industry rate	\$12.00	N/A
West Virginia	3%-6.5%****	\$12,000	1.5%-8.5%	2.7% In-State New Employer, 8.5% Out-of- State Construction	\$8.75	\$2.62***
Wisconsin	4.00%, or 5.84%, or 6.27%,	\$14,000	0.0%-12.0%* range of rates can vary by small/large firms	New Employer 3.05%-3.25%, Construction, 3.75%-3.90%	\$7.25***	\$2.33***
Wyoming	No state withholding	\$25,400	.28%-8.78%	1.28% - 4.16%* **	\$5.15	\$2.13

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