

This information is valid from January 1, 2011. Please note: Minimum wage rates may vary by specific industry. Please validate with the proper agency. PayChoice does not provide wage, tax or legal advice. State minimum wage rates may be superseded by Federal rates.

FEDERAL

	01/01/11
Minimum Wage	\$7.25
Min. Cash Wage (Tipped Employee)	\$2.13
Max. Tip Credit	\$5.12
Youth Sub-Minimum Wage	\$4.25

FICA - SOCIAL SECURITY

Maximum Earnings	\$106,800
Employee/Employer Percentage	4.2%
Maximum Deduction	\$4,485.60
Self-Employment Tax	10.4%

FICA - MEDICARE

Maximum Earnings	Unlimited
Employee/Employer Percentage	1.45%
Maximum Deduction	Unlimited
Self-employment Tax	2.9%

RETIREMENT PLAN LIMITS

Maximum Contributions	
401(k)	\$16,500
403(b)	\$16,500
SEP	\$49,000
457	\$16,500
Note: EGTRRA allows 457 plan elective deferrals to be doubled in the last three years leading up to retirement.	
SIMPLE	\$11,500
Catch-up Contributions	
401(k)	\$5,500
403(b)	\$5,500
457	\$5,500
SIMPLE	\$2,500

CALENDAR LEGEND

- PayChoice Closed
- PayChoice Open
- Reminder
- PayChoice Closed/Banks Open

- 01/31** - All W-2s and 1099s Due to Employees
- 03/31** - Quarter 1 Ends, SSA File of W-2s Due
- 04/30** - Quarter 1 Returns Due
- 06/30** - Quarter 2 Ends
- 07/31** - Quarter 2 Returns Due
- 09/30** - Quarter 3 Ends
- 10/31** - Quarter 3 Returns Due
- 12/31** - Quarter 4 Ends

FUTA - PAID BY EMPLOYER

Rate	6.2%
Maximum Credit	5.4%
Normal Net Tax	0.8%
Maximum Earnings	7,000

SUPP. WAGE/BONUS RATE

Flat rate withholding method	25%
Pay over \$1 million	35%

MILEAGE ALLOWANCE

Business	.51¢/mile
Charitable	.14¢/mile
Medical/Moving	.19¢/mile

FEDERAL AGENCY WEBSITES

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

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		

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		

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					

CONNECTICUT

Minimum Wage	\$8.25
SUI Wage Base	\$15,000

DELAWARE

Minimum Wage	\$7.25
SUI Wage Base	\$10,500

FLORIDA

Minimum Wage	\$7.25
SUI Wage Base	\$7,000

GEORGIA

6 OR MORE FULL-TIME EMPLOYEES

Minimum Wage	\$7.25
Employer Wage Base	\$8,500

MAINE

Minimum Wage	\$7.50
SUI Wage Base	\$12,000

MARYLAND

Minimum Wage	\$7.25
SUI Wage Base	\$8,500

MASSACHUSETTS

Minimum Wage	\$8.00
SUI Wage Base	\$14,000

NEW HAMPSHIRE

Minimum Wage	\$7.25
SUI Wage Base	\$12,000

NEW JERSEY

Minimum Wage	\$7.25
SUI Wage Base	\$29,600
Employee Percentage	.985%
Maximum Deduction	\$291.56

NEW YORK

Minimum Wage	\$7.25
SUI Wage Base	\$8,500
SDI employee percentage	0.5% of wages but not more than 60¢ per week

NORTH CAROLINA

Minimum Wage	\$7.25
SUI Wage Base	\$19,700

PENNSYLVANIA

Minimum Wage	\$7.25
SUI Wage Base	\$8,000
Employee Percentage	.08%
Employer Wage Base	Unlimited

RHODE ISLAND

Minimum Wage	\$7.40
SUI Wage Base	\$19,000
TDI Wage Base	\$58,400
Employee Percentage	1.3%
Maximum Deduction	\$759.20

SOUTH CAROLINA

Minimum Wage	NONE
SUI Wage Base	\$10,000

VERMONT

Minimum Wage	\$8.15
SUI Wage Base	\$13,000

VIRGINIA

4 OR MORE FULL-TIME EMPLOYEES

Minimum Wage	\$7.25
SUI Wage Base	\$8,000

WASHINGTON D.C.

Minimum Wage	\$8.25
SUI Wage Base	\$9,000

WEST VIRGINIA

Minimum Wage	\$7.25
SUI Wage Base	\$12,000

In the event of a state minimum wage falling below the federal amount, PayChoice will utilize the federal minimum wage amount.