

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 State minimum wage rates may be superseded by Federal rates.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 | \$2.13 |
| (Tipped Employee) | |
| 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 |
| <small>Note: EGTRRA allows 457 plan elective deferrals to be doubled in the last three years leading up to retirement.</small> | |
| 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 | | | | | |

ALASKA

Minimum Wage \$7.75

SUI

Wage Base \$34,600

ARIZONA

Minimum Wage \$7.35

SUI

Wage Base \$7,000

CALIFORNIA

Minimum Wage \$8.00

SUI

Wage Base \$7,000

ETT

.1%

SDI

Wage Base \$93,316

Employee Percentage - SDI 1.2%

Maximum Deduction \$1,119.79

COLORADO

Minimum Wage \$7.36

SUI

Wage Base \$10,000

HAWAII

Minimum Wage \$7.25

SUI

Wage Base \$34,200

IDAHO

Minimum Wage \$7.25

SUI

Wage Base \$33,300

MONTANA

Minimum Wage

Large Employer \$7.35

Small Employer \$4.00

SUI

Wage Base \$26,300

NEVADA

Minimum Wage \$8.25

With Qualifying Health Benefits \$7.25

SUI

\$26,600

NEW MEXICO

Minimum Wage \$7.50

SUI

Wage Base \$21,900

OKLAHOMA

Minimum Wage

Large Employer \$7.25

Small Employer \$2.00

SUI

Wage Base \$18,600

OREGON

Minimum Wage \$8.50

SUI

Wage Base \$32,300

TEXAS

Minimum Wage \$7.25

SUI

Wage Base \$9,000

UTAH

Minimum Wage \$7.25

SUI

Wage Base \$28,600

WASHINGTON

Minimum Wage \$8.67

SUI

Wage Base \$37,300

WYOMING

Minimum Wage \$7.25

SUI

Wage Base \$22,300

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