

2018 Fast Wage and Tax Facts



A more human resource.®

For the most current information and additional states, visit us at: www.ADP.com/Fast

This PDF file contains the current wage/tax information for all 50 states, the District of Columbia, Puerto Rico, and the US Virgin Islands. Click on any name below and view the PDF for that state. Please check the website <http://www.ADP.com/Fast> for recent updates.

- Alabama
- Alaska
- Arizona
- Arkansas
- California
- Colorado
- Connecticut
- Delaware
- District of Columbia
- Florida
- Georgia
- Hawaii
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Kentucky
- Louisiana
- Maine
- Maryland
- Massachusetts
- Michigan
- Minnesota
- Mississippi
- Missouri
- Montana
- Nebraska
- Nevada
- New Hampshire
- New Jersey
- New Mexico
- New York
- North Carolina
- North Dakota
- Ohio
- Oklahoma
- Oregon
- Pennsylvania
- Puerto Rico
- Rhode Island
- South Carolina
- South Dakota
- Tennessee
- Texas
- Utah
- Vermont
- Virgin Islands
- Virginia
- Washington
- West Virginia
- Wisconsin
- Wyoming

Ask ADP . . . a leading provider of integrated business services:

- PAYROLL SERVICES
- H.R. SOLUTIONS
- TAX & COMPLIANCE MANAGEMENT
- BENEFIT & RETIREMENT SERVICES
- PROFESSIONAL EMPLOYER ORGANIZATION
- TIME & LABOR MANAGEMENT
- SMALL BUSINESS SERVICES

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

ALABAMA

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*
Maximum Tip Credit	\$5.12*
Youth Minimum Wage	\$4.25*

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$8,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.06% employment security assessment)	0.65 – 6.8%
Standard 2018 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: <https://revenue.alabama.gov/>
Dept. of Labor: <https://labor.alabama.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

ALASKA

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$9.84
Minimum Cash Wage (Tipped Employee)	\$9.84
Maximum Tip Credit	Not Allowed

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$39,800 in 2017)	\$39,500
Employee 2018 Deduction (Unchanged from 2017)	0.50%
Employer 2018 Tax Rates	1.0 – 5.4%
Standard 2018 New Employer Rates	1.0 – 1.32%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

ARIZONA

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$10.50
Minimum Cash Wage (Tipped Employee)	\$7.50
Maximum Tip Credit	\$3.00

STATE INCOME TAX

Wage Withholding	% of AZ Gross Taxable Wages
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$7,000
Employee Deduction	None
Employer 2018 Tax Rates	0.05 – 12.76%
Standard 2018 New Employer Rate	2.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.azdor.gov
Dept. of Economic Security: <https://des.az.gov>

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

ARKANSAS

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$8.50
Minimum Cash Wage (Tipped Employee)	\$2.63
Maximum Tip Credit	\$5.87

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.9%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$12,000 in 2017)	\$10,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.3% fund-stabilization surtax)	0.4 – 14.3%
Standard 2018 New Employer Rate (Includes 0.3% fund-stabilization surtax)	3.2%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Finance and Administration: www.dfa.arkansas.gov
Dept. of Workforce Services: <http://dws.arkansas.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

CALIFORNIA

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$11.00*
Minimum Cash Wage (Tipped Employee)	\$11.00*
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 (tipped employee) is \$10.50 an hour effective 1/1/18. California does not have a tip credit.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.6%, except 10.23% for BONUSES and earnings from STOCK OPTIONS

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$7,000
Employee Deduction	None
Employer 2018 Tax Rates (Plus 0.1% employment training tax assessed on most ERs)	1.5 – 6.2%
Standard 2018 New Employer Rate (Plus 0.1% employment training tax)	3.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$110,902 in 2017)	\$114,967
Employee 2018 Deduction Rate (Increased from 0.9% in 2017)	1.0%
Employee 2018 Maximum W/H	\$1,149.67
Employer Contribution	None

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

COLORADO

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$10.20
Minimum Cash Wage (Tipped Employee)	\$7.18
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.63%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$12,500 in 2017)	\$12,600
Employee Deduction	None
Employer 2018 Tax Rates	0.62 – 8.15%
Standard 2018 New Employer Rate	1.70%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

CONNECTICUT

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$10.10
Minimum Cash Wage	
Tipped hotel or restaurant employees only	\$6.38
Tipped bartenders only	\$8.23
All other tipped employees	\$9.75
Maximum Tip Credit	
Tipped hotel or restaurant employees only	\$3.72
Tipped bartenders only	\$1.87
All other tipped employees	\$0.35

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$15,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 1.4% fund solvency surtax)	1.9 – 6.8%
Standard 2018 New Employer Rate	3.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

DELAWARE

MINIMUM WAGE

	Effective 6/1/15
Minimum Wage	\$8.25
Minimum Cash Wage (Tipped Employee)	\$2.23
Maximum Tip Credit	\$6.02

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$18,500 in 2017)	\$16,500
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.2% supplemental assessment rate)	0.3 – 8.2%
Standard 2018 New Employer Rate	1.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

DISTRICT OF COLUMBIA

MINIMUM WAGE

	Effective 7/1/17	Effective 7/1/18
Minimum Wage	\$12.50	\$13.25
Minimum Cash Wage (Tipped Employee)	\$3.33	\$3.89
Maximum Tip Credit	\$9.17	\$9.36

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$9,000
Employee Deduction	None
Employer 2018 Tax Rates (Plus 0.2% administrative funding assessment)	1.6 – 7.0%
Standard 2018 New Employer Rate (Plus 0.2% administrative funding assessment)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

FLORIDA

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$8.25
Minimum Cash Wage (Tipped Employee)	\$5.23
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$7,000
Employee Deduction	None
Employer 2018 Tax Rates	0.1 – 5.4%
Standard 2018 New Employer Rate	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: <http://floridarevenue.com>
 Dept. of Economic Opportunity: www.floridajobs.org

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

GEORGIA

MINIMUM WAGE

	Effective 9/1/97
Minimum Wage	\$5.15
Minimum Cash Wage (Tipped Employee)	No Minimum
Maximum Tip Credit	No Maximum

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	Depends on total annual wages, tax rate = 2, 3, 4, 5 or 6%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$9,500
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.06% administrative assessment except lowest and highest rates)	.04 – 8.1%
Standard 2018 New Employer Rate (Includes 0.06% administrative assessment)	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: https://dor.georgia.gov/taxes
Dept. of Labor: https://dol.georgia.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

HAWAII

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$9.35
Maximum Tip Credit	\$0.75

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$44,000 in 2017)	\$45,900
Employee Deduction	None
Employer 2018 Tax Rates	0.0 – 5.6%
Standard 2018 New Employer Rate	2.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee 2018 Deduction	0.5% of wages, up to a maximum deduction of \$5.34/week
Employer Contribution	Difference between cost and employee contribution

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

IDAHO

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.35
Maximum Tip Credit	\$3.90

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	7.4%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$37,800 in 2017)	\$38,200
Employee Deduction	None
Employer 2018 Tax Rates (Lowest rate includes 0.00807% Workforce Training tax)	0.269 – 5.4%
Standard 2018 New Employer Rate (Includes 0.03% Workforce Training tax)	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

State Tax Commission: <http://tax.idaho.gov>
Dept. of Labor: <http://labor.idaho.gov>

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

ILLINOIS

MINIMUM WAGE

	Effective 7/1/10
Minimum Wage	\$8.25
Minimum Cash Wage (Tipped Employee)	\$4.95
Maximum Tip Credit	\$3.30

STATE INCOME TAX

Wage Withholding	4.95%
Supplemental Wage / Bonus Rate	4.95%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$12,960
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.525% fund-building surtax)	0.525 – 6.925%
Standard 2018 New Employer Rate (Includes 0.525% fund-building surtax)	3.225%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

INDIANA

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	3.23%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$9,500
Employee Deduction	None
Employer 2018 Tax Rates	0.5 – 7.4%
Standard 2018 New Employer Rate	2.5%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.in.gov/dor
Dept. of Workforce Development: www.in.gov/dwd

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

IOWA

MINIMUM WAGE

If annual gross sales are \$300,000 or greater and employers are in "named enterprises"*:

	Effective 1/1/08
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$4.35
Maximum Tip Credit	\$2.90

* Named enterprises include all public agencies; all hospitals and residential care facilities for the sick, elderly, mentally or physically handicapped or gifted children; all schools and preschools; most daycares; and employers engaged in construction, laundry and dry cleaning. Some types of employers are not required to comply with the Iowa Minimum Wage Law, such as certain employers in agriculture, certain summer camps, and others.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$29,300 in 2017)	\$29,900
Employee Deduction	None
Employer 2018 Tax Rates	0.0 – 7.5%
Standard 2018 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: <https://tax.iowa.gov>

Dept. of Workforce Development:

www.iowaworkforcedevelopment.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

KANSAS

MINIMUM WAGE

	Effective 1/1/10
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$14,000
Employee Deduction	None
Employer 2018 Tax Rates	0.20 – 7.60%
Standard 2018 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

KENTUCKY

MINIMUM WAGE

	Effective 7/1/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$10,200
Employee Deduction	None
Employer 2018 Tax Rates	0.4 – 9.25%
Standard 2018 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: http://revenue.ky.gov
Office of Employment and Training: http://kcc.ky.gov/Pages/default.aspx

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

LOUISIANA

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*
Maximum Tip Credit	\$5.12*

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$7,700
Employee Deduction	None
Employer 2018 Tax Rates (Includes applicable social charge assessments)	0.1 – 6.2%
Standard 2018 New Employer Rate	1.21 – 3.02%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MAINE

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$10.00
Minimum Cash Wage (Tipped Employee)	\$5.00
Maximum Tip Credit	\$5.00

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$12,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.06% competitive skills scholarship fund rate)	0.06 – 5.46%
Standard 2018 New Employer Rate (Includes 0.06% competitive skills scholarship fund rate)	1.86%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MARYLAND

MINIMUM WAGE

	Effective 7/1/17	Effective 7/1/18
Minimum Wage	\$9.25	\$10.10
Minimum Cash Wage (Tipped Employee)	\$3.63	\$3.63
Maximum Tip Credit	\$5.62	\$6.47

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	MD resident = 5.75% plus County W/H rate

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$8,500
Employee Deduction	None
Employer 2018 Tax Rates	0.3 – 7.5%
Standard 2018 New Employer Rate	2.6%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Comptroller of MD.: www.comp.state.md.us
Dept. of Labor, Licensing and Regulation: www.dllr.state.md.us

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MASSACHUSETTS

MINIMUM WAGE

	Effective 1/1/17
Minimum Wage	\$11.00
Minimum Cash Wage (Tipped Employee)	\$3.75
Maximum Tip Credit	\$7.25

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.1%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$15,000
Employee Deduction	None
Employer 2018 Tax Rates (Plus 0.76% solvency assessment and 0.056% workforce training fund surcharge)	0.83 – 12.65%
Standard 2018 New Employer Rate (Plus 0.76% solvency assessment and 0.056% workforce training fund surcharge)	2.13%
Employer Medical Assistance Contribution (0.18% fourth year of liability; 0.36% fifth year of liability and 0.51% sixth year or later of liability)	0.18 – 0.51%
Workforce Training Fund 2018 Rate	0.056%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue:
www.mass.gov/orgs/massachusetts-department-of-revenue
 Labor and Workforce Development:
www.mass.gov/orgs/executive-office-of-labor-and-workforce-development

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MICHIGAN

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$9.25
Minimum Cash Wage (Tipped Employee)	\$3.52
Maximum Tip Credit	\$5.73

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.25%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$9,000 Standard Wage Base
(Unchanged from 2017)	\$9,500 Wage Base for Delinquent Employers
Employee Deduction	None
Employer 2018 Tax Rates	0.06 – 10.3%
Standard 2018 New Employer Rates	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Treasury: <http://michigan.gov/taxes>
Unemployment Insurance Agency:
<http://www.michigan.gov/uia>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MINNESOTA

MINIMUM WAGE

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

	Effective 1/1/18
Minimum Wage	\$9.65
Minimum Cash Wage	\$9.65
Maximum Tip Credit	None

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

	Effective 1/1/18
Minimum Wage	\$7.87
Minimum Cash Wage	\$7.87
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.25%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$32,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.1% Workforce Development Assessment)	0.2 – 9.1%
Standard 2018 New Employer Rate (Plus 0.1% Workforce Development Assessment)	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.revenue.state.mn.us
 Dept. of Employment and Economic Development:
<https://mn.gov/deed>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MISSISSIPPI

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*
Maximum Tip Credit	\$5.12*
Youth Minimum Wage	\$4.25*

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$14,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.20% workforce investment and training contribution rate)	0.20 – 5.60%
Standard 2018 New Employer Rates (New employers pay 1.20% in 1 st year, 1.30% in 2 nd year and 1.40% in 3 rd year; includes 0.20% workforce investment and training contribution rate)	1.20 – 1.40%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MISSOURI

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$7.85
Minimum Cash Wage (Tipped Employee)	\$3.925
Maximum Tip Credit	\$3.925

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.9%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$13,000 in 2017)	\$12,500
Employee Deduction	None
Employer 2018 Tax Rates	0.0 – 8.37%
Standard 2018 New Employer Rate	2.511%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

MONTANA

MINIMUM WAGE

Annual Sales exceed \$110,000	Effective 1/1/18
Minimum Wage	\$8.30
Minimum Cash Wage (Tipped Employee)	\$8.30
Maximum Tip Credit	None

Annual Sales \$110,000 or less

	Effective 1/1/18
Minimum Wage	\$4.00
Minimum Cash Wage (Tipped Employee)	\$4.00
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	6.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$31,400 in 2017)	\$32,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.13% or 0.18% administrative fund tax)	0.13 – 6.30%
Standard 2018 New Employer Rates (Includes 0.18% administrative fund tax)	1.18 – 2.88%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: http://revenue.mt.gov
Dept. of Labor and Industry: http://uid.dli.mt.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NEBRASKA

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$9.00
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$6.87

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$9,000
Employee Deduction	None
Employer 2018 Tax Rates	0.0 – 5.4%
Standard 2018 New Employer Rate	1.25%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: <http://www.revenue.nebraska.gov/>

Dept. of Labor: <http://dol.nebraska.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NEVADA

MINIMUM WAGE

	Effective 7/1/10
Minimum Wage	\$8.25*
Minimum Cash Wage (Tipped Employee)	\$8.25*
Maximum Tip Credit	None

* Effective 7/1/10, employers who make a qualified health insurance plan available to employees may pay a minimum wage rate of \$7.25 per hour.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$29,500 in 2017)	\$30,500
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.05% Career Enhancement Program (CEP) fee. Employers paying 5.4% not subject to CEP fee)	0.25 – 5.4%
Standard 2018 New Employer Rate (Includes 0.05% CEP fee)	3.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Taxation: <http://tax.nv.gov>
 Dept. of Employment, Training and Rehabilitation:
<http://detr.state.nv.us/>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NEW HAMPSHIRE

MINIMUM WAGE

	Effective 9/1/08
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.2625
Maximum Tip Credit	\$3.9875

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$14,000
Employee Deduction	None
Employer Rates Effective 2Qtr2018 (Includes variable administrative contribution assessment up to 0.2%)	0.1 – 7.5%
Standard New Employer Rates Effective 2Qtr2018 (Includes 0.2% administrative contribution assessment)	1.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.revenue.nh.gov
Employment Security: www.nhes.nh.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NEW JERSEY

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$8.60
Minimum Cash Wage (Tipped Employee) ("Suggested" by State)	\$2.13
Maximum Tip Credit	\$6.47

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No provision, but for pay over \$500,000 withhold at 9.9%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$33,500 in 2017)	\$33,700
Employee Deduction	0.515%
Workforce Development / Supplemental Workforce	0.0425%
UI Fund	0.3825%
Family Leave Insurance	0.09%
Maximum 2018 Employee Deduction	\$173.55
Employer FY 2018 Tax Rates	0.5 – 5.8%
Standard FY 2018 New Employer Rate (UI-2.6825% + WF/SWF-0.1175%)	2.8%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$33,500 in 2017)	\$33,700
Employee 2018 Deduction Rate	0.19%
Maximum 2018 Employee Deduction	\$64.03
Standard FY 2018 Tax Rates	0.1 – 0.75%
New Employer FY 2018 Rate	0.50%

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NEW MEXICO

MINIMUM WAGE

	Effective 1/1/09
Minimum Wage	\$7.50
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.37

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.9%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$24,300 in 2017)	\$24,200
Employee Deduction	None
Employer 2018 Tax Rates	0.33 – 5.4%
Standard 2018 New Employer Rate	Greater of: 1.0% or Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

WORKERS' COMPENSATION

Employee Assessment (Per calendar quarter)	\$2.00
Employer Assessment (For each covered employee, per calendar quarter)	\$2.30

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NEW YORK

MINIMUM WAGE

	Effective 12/31/17
Minimum Wage	\$10.40*
Minimum Cash Wage (Tipped Food Service Worker)	\$7.50*
Maximum Tip Credit (Tipped Food Service Worker)	\$2.90*

* Base rates (outside of Nassau, Suffolk and Westchester counties or NYC)

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.62%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$10,900 in 2017)	\$11,100
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.075% Re-employment Services Fund rate)	0.9 – 8.3%
Standard 2018 New Employer Rate (Includes 0.075% Re-employment Services Fund rate)	3.6%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction (Up to \$0.60 per week)	0.5%
Employer Contribution	Difference between benefit cost and employee contribution

PAID FAMILY LEAVE

Employee Deduction	0.126% of an employee's weekly wage, capped at 0.126% of the annualized New York State Average Weekly Wage
--------------------	--

AGENCY WEBSITES

Dept. of Taxation and Finance: www.tax.ny.gov
Dept. of Labor: www.labor.ny.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NORTH CAROLINA

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.599%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$23,100 in 2017)	\$23,500
Employee Deduction	None
Employer 2018 Tax Rates	0.06 – 5.76%
Standard 2018 New Employer Rate	1.0%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.ncdor.com
Division of Employment Security: <https://des.nc.gov/des>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

NORTH DAKOTA

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$4.86
Maximum Tip Credit	\$2.3925

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	1.84%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$35,100 in 2017)	\$35,500
Employee Deduction	None
Employer 2018 Tax Rates	0.30 – 10.74%
Standard 2018 New Employer Rate	1.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

OHIO

MINIMUM WAGE

Annual Sales exceed \$305,000	Effective 1/1/18
Minimum Wage	\$8.30
Minimum Cash Wage (Tipped Employee)	\$4.15
Maximum Tip Credit	\$4.15

Annual Sales are \$305,000 or less	Effective 1/1/18
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	3.5%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$9,000 in 2017)	\$9,500
Employee Deduction	None
Employer 2018 Tax Rates	0.3 – 9.0%
Standard 2018 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Taxation: www.tax.ohio.gov
Dept. of Job and Family Services: http://jfs.ohio.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

OKLAHOMA

MINIMUM WAGE

Employers of ten or more full-time employees at any one location and employers with annual gross sales over \$100,000 irrespective of number of full-time employees

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$3.625
Maximum Tip Credit	\$3.625

All other employers

	Effective 7/24/09
Minimum Wage	\$2.00
Minimum Cash Wage (Tipped Employee)	\$1.00
Maximum Tip Credit	\$1.00

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$17,700 in 2017)	\$17,600
Employee Deduction	None
Employer 2018 Tax Rates	0.1 – 5.5%
Standard 2018 New Employer Rate	1.5%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Tax Commission: www.ok.gov/tax
 Employment Security Commission: http://www.ok.gov/oesc_web

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

OREGON

MINIMUM WAGE

	Effective 7/1/17	Effective 7/1/18
Minimum Wage	\$10.25*	\$10.75*
Minimum Cash Wage (Tipped Employee)	\$10.25*	\$10.75*
Maximum Tip Credit	None	None

* Base rates (medium density region)

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	9.0%
Statewide Transit Tax - EE Deduction, Eff 7/1/18	0.1% of gross wages

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$38,400 in 2017)	\$39,300
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.09% special payroll tax offset)	0.9 – 5.4%
Standard 2018 New Employer Rate	2.4%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

WORKERS' COMPENSATION

Workers' Benefit Fund (WBF) 2018 Assessment Rates: 2.8 cents per hour combined employer & employee rate 1.4 cents per hour employer rate, 1.4 cents per hour employee rate
--

AGENCY WEBSITES

Dept. of Revenue: www.oregon.gov/DOR
Employment Dept.: www.oregon.gov/EMPLOY

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

PENNSYLVANIA

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.83
Maximum Tip Credit (Different rates apply to Employers with 10 or less full-time Employees, effective 1/1/07)	\$4.42

STATE INCOME TAX

Wage Withholding Rate	3.07%
Supplemental Wage / Bonus Rate	3.07%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$9,750 in 2017)	\$10,000
Employee Deduction (Wages paid x 0.06%)	Unlimited
Employer 2018 Tax Rates (Includes 5.4% surcharge adjustment rate, 1.1% interest tax factor and 0.50% additional contribution rate)	2.3905 – 11.0333%
Standard 2018 New Employer Rate (Includes 5.4% surcharge)	3.6890%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.revenue.pa.gov
Dept. of Labor and Industry: www.dli.pa.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

PUERTO RICO

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$5.08 *
Minimum Cash Wage (Tipped Employee)	\$5.08
Maximum Tip Credit	None

* Puerto Rico's minimum wage = 70% of FLSA

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$7,000
Employee Deduction	None
Employer 2018 Tax Rates (Plus variable-rate special assessment)	2.2 – 5.4%
Standard 2018 New Employer Rate (Plus 1.0% special assessment)	3.2%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$9,000
Employee 2018 Tax Rate	0.3%
Employer 2018 Tax Rate	0.3%

AGENCY WEBSITES

Dept. of Revenue: www.hacienda.gobierno.pr
Dept. of Labor and Human Resources: www.trabajo.pr.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.™

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

RHODE ISLAND

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$10.10
Minimum Cash Wage (Tipped Employee)	\$3.89
Maximum Tip Credit	\$6.21

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.99%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$22,400 in 2017)	\$23,000 Tier I Employers
(Increased from \$23,900 in 2017)	\$24,500 Tier II Employers
Employee Deduction	None
Employer 2018 Tax Rates (Plus 0.21% job development assessment)	0.89 – 9.49%
Standard 2018 New Employer Rate (Plus 0.21% job development assessment)	1.50%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$68,100 in 2017)	\$69,300
Employee 2018 Deduction (Decreased from 1.2% in 2017)	1.1%
Employer Contribution	None

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

SOUTH CAROLINA

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*
Maximum Tip Credit	\$5.12*
Youth Minimum Wage	\$4.25*

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	7.0%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$14,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes solvency surcharge and 0.06% contingency assessment)	0.06 – 5.46%
Standard 2018 New Employer Rate (Includes solvency surcharge and 0.06% contingency assessment)	1.09%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: <https://dor.sc.gov>
 Dept. of Employment and Workforce: <http://dew.sc.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

SOUTH DAKOTA

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$8.85
Minimum Cash Wage (Tipped Employee)	\$4.425
Maximum Tip Credit	\$4.425
Youth Minimum Wage	\$8.85 *

* Non-tipped employees under 18 years old.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$15,000
Employee Deduction	None
Employer 2018 Tax Rates (Plus investment fee ranging from 0.0 - 0.53%)	0.0 - 9.35%
Standard 2018 New Employer Rate (Plus investment fee of 0.55%)	1.2% - 1 st year 1.0% - 2 nd & 3 rd year
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITE

Dept. of Labor & Regulation: <http://dlr.sd.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

TENNESSEE

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25*
Minimum Cash Wage (Tipped Employee)	\$2.13*
Maximum Tip Credit	\$5.12*
Youth Minimum Wage	\$4.25*

* No state minimum wage law. Federal minimum wage requirements apply.

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$8,000 in 2017)	\$7,000
Employee Deduction	None
Employer 2018 Tax Rates (Effective 7/1/17 - 6/30/18)	0.01 – 10.0%
Standard FY 2018 New Employer Rate (Effective 7/1/17 - 6/30/18)	2.7%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITE

Dept. of Labor and Workforce Development:
<http://tn.gov/workforce>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

TEXAS

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$9,000
Employee Deduction	None
Employer 2018 Tax Rates	0.46 – 6.46%
Standard 2018 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITE

Workforce Commission: <http://www.twc.state.tx.us>

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

UTAH

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$33,100 in 2017)	\$34,300
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.1% social cost factor)	0.1 – 7.1%
Standard 2018 New Employer Rate	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

State Tax Commission: www.tax.utah.gov
Dept. of Workforce Services: <https://jobs.utah.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

VERMONT

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage	\$10.50
Minimum Cash Wage (Tipped Employee)	\$5.25
Maximum Tip Credit	\$5.25

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$17,300 in 2017)	\$17,600
Employee Deduction	None
Employer FY 2018 Tax Rates (Effective 07/1/17 - 06/30/18)	1.1 – 7.7%
Standard FY 2018 New Employer Rate	1.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Taxes: <http://tax.vermont.gov>
 Dept. of Labor: <http://labor.vermont.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

VIRGIN ISLANDS

MINIMUM WAGE

	Effective 6/1/17	Effective 6/1/18
Minimum Wage	\$9.50	\$10.50
Minimum Cash Wage (Tipped Employee)	\$3.80	\$4.20
Maximum Tip Credit	\$5.70	\$6.30

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$23,500 in 2017)	\$24,200
Employee Deduction	None
Employer 2018 Tax Rates	1.5 - 6.0%
Standard 2018 New Employer Rate	2.0%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

VIRGINIA

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	5.75%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$8,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.01% pool cost charge)	0.11 – 6.21%
Standard 2018 New Employer Rate (Includes 0.01% pool cost charge)	2.51%
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

WASHINGTON

MINIMUM WAGE

	Effective 1/1/18
Minimum Wage (Applies to workers in both agricultural & non-agricultural jobs, although 14- and 15-year-olds may be paid 85% of the adult minimum wage or \$9.78 per hour Effective 1/1/18)	\$11.50
Minimum Cash Wage (Tipped Employee)	\$11.50
Maximum Tip Credit	None

STATE INCOME TAX

Wage Withholding	None
------------------	------

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Increased from \$45,000 in 2017)	\$47,300
Employee Deduction	None
Employer 2018 Tax Rates (Includes applicable employment administrative fund surtax and graduated social cost rate)	0.13 – 7.73%
Standard 2018 New Employer Rates	Industry Average
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

WORKERS' COMPENSATION

Employers and employees each pay half of the stay-at-work rate, medical aid fund rate, and supplemental pension fund (SPF) rate. For 2018, the SPF rate is \$0.1030 per hour; employers and employees each pay \$0.0515 per hour.

AGENCY WEBSITE

Employment Security Dept.: www.esd.wa.gov

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

WEST VIRGINIA

MINIMUM WAGE

	Effective 1/1/16
Minimum Wage	\$8.75
Minimum Cash Wage (Tipped Employee)	\$2.62
Maximum Tip Credit	\$6.13

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	3 – 6.5%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$12,000
Employee Deduction	None
Employer 2018 Tax Rates	1.5 – 8.5%
Standard 2018 New Employer Rate	2.7%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.revenue.wv.gov
Workforce West Virginia: <http://workforcewv.org>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

WISCONSIN

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.33
Maximum Tip Credit	\$4.92

STATE INCOME TAX

Wage Withholding	Tables
Supplemental Wage / Bonus Rate	4.0%, 5.84%, 6.27% or 7.65%

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Unchanged from 2017)	\$14,000
Employee Deduction	None
Employer 2018 Tax Rates (Includes solvency surtax)	0.0 – 12.0%
Standard 2018 New Employer Rates	3.05 – 3.25%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITES

Dept. of Revenue: www.revenue.wi.gov
Dept. of Workforce Development: <http://dwd.wisconsin.gov>

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.

2018 Fast Wage and Tax Facts



A more human resource.®

Published 3/20/2018

For the most current information and additional states, visit us at: www.ADP.com/Fast

FEDERAL

MINIMUM WAGE

	Effective 7/24/09
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$5.12
Youth Minimum Wage	\$4.25

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
Employee / Employer Tax Rate (Unchanged from 2017)	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.9%

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
Employee / Employer Tax Rate (Unchanged from 2017)	6.2%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE / BONUS RATES

Flat rate withholding method (Decreased from 25% in 2017)	22%
Pay over \$1 Million (Decreased from 39.6% in 2017)	37%

HEALTH SAVINGS ACCOUNTS

Self-Only Contribution Limit (Employee & Employer) (Increased from \$3,400 in 2017)	\$3,450
Family Contribution Limit (Employee & Employer) (Increased from \$6,750 in 2017)	\$6,850
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2017)	\$1,000

RETIREMENT PLANS

Contribution Limit - 401(k) & 403(b) plans (Increased from \$18,000 in 2017)	\$18,500
Catch-up Contribution Limit - 401(k) & 403(b) plans (age 50 & older) (Unchanged from 2017)	\$6,000

FAST WAGE AND TAX FACTS is distributed with the understanding that the publisher is not rendering legal, accounting, tax or other professional services. If legal advice or other assistance is required, an attorney, CPA or tax adviser should be consulted. Minimum wage rates may vary by industry and may be superseded by Federal minimum wage rules. Contact the proper agency to verify.

ADP and the ADP logo are registered trademarks of ADP, LLC. Copyright © 2018 ADP, LLC ALL RIGHTS RESERVED.

WYOMING

MINIMUM WAGE

	Effective 4/01/01
Minimum Wage	\$5.15
Minimum Cash Wage (Tipped Employee)	\$2.13
Maximum Tip Credit	\$3.02

STATE INCOME TAX

Wage Withholding	None
Supplemental Wage / Bonus Rate	None

UNEMPLOYMENT INSURANCE

Maximum 2018 Taxable Earnings (Decreased from \$25,400 in 2017)	\$24,700
Employee Deduction	None
Employer 2018 Tax Rates (Includes 0.17% INEFF/NC adjustment factor and 0.11% Employment Support Fund factor)	0.28 – 8.78%
Standard 2018 New Employer Rate (Includes 0.17% INEFF/NC adjustment factor and 0.11% Employment Support Fund factor)	Industry Average
Voluntary Contribution Permitted	No

DISABILITY INSURANCE

Employee Deduction	None
--------------------	------

AGENCY WEBSITE

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

For information about cost-effective solutions from ADP, please visit us at www.adp.com, contact your local ADP representative or call 1-800-225-5237.