



## State Unemployment Insurance Taxable Wage Bases

State	2018	2019
Alabama	\$8,000	\$8,000
Alaska	<b>\$39,500</b>	<b>\$39,900</b>
Arizona	\$7,000	\$7,000
Arkansas	\$10,000	\$10,000
California	\$7,000	\$7,000
Colorado	<b>\$12,600</b>	<b>\$13,100</b>
Connecticut	\$15,000	\$15,000
Delaware	\$16,500	\$16,500
District of Co-	\$9,000	\$9,000
Florida	\$7,000	\$7,000
Georgia	\$9,500	\$9,500
Hawaii	<b>\$45,900</b>	<b>\$46,800</b>
Idaho	<b>\$38,200</b>	<b>\$40,000</b>
Illinois	\$12,960	\$12,960
Indiana	\$9,500	\$9,500
Iowa	<b>\$29,900</b>	<b>\$30,600</b>
Kansas	\$14,000	\$14,000
Kentucky	<b>\$10,200</b>	<b>\$10,500</b>

State	2018	2019
Louisiana	\$7,700	\$7,700
Maine	\$12,000	\$12,000
Maryland	\$8,500	\$8,500
Massachusetts	\$15,000	\$15,000
Michigan	\$9,000	\$9,000
Minnesota	<b>\$32,000</b>	<b>\$34,000</b>
Mississippi	\$14,000	\$14,000
Missouri	<b>\$12,500</b>	<b>\$12,000</b>
Montana	<b>\$32,000</b>	<b>\$33,000</b>
Nebraska	\$9,000	\$9,000
Nevada	<b>\$30,500</b>	<b>\$31,200</b>
New Hampshire	\$14,000	\$14,000
New Jersey	<b>\$33,700</b>	<b>\$34,400</b>
New Mexico	<b>\$24,200</b>	<b>\$24,800</b>
New York	<b>\$11,100</b>	<b>\$11,400</b>
North Carolina	<b>\$23,500</b>	<b>\$24,300</b>
North Dakota	<b>\$35,500</b>	<b>\$36,400</b>
Ohio	\$9,500	\$9,500

State	2018	2019
Oklahoma	<b>\$17,600</b>	<b>\$18,100</b>
Oregon	\$39,300	\$39,300
Pennsylvania	\$10,000	\$10,000
Puerto Rico	TBD	TBD
Rhode Island	\$23,000	\$23,000
Rhode Island High*	\$24,500	\$24,500
South Carolina	\$14,000	\$14,000
South Dakota	\$15,000	\$15,000
Tennessee	\$7,000	\$7,000
Texas	\$9,000	\$9,000
Utah	<b>\$34,300</b>	<b>\$35,300</b>
Vermont	<b>\$17,600</b>	<b>\$15,600</b>
Virgin Islands	TBD	TBD
Virginia	\$8,000	\$8,000
Washington	<b>\$47,300</b>	<b>\$49,800</b>
West Virginia	\$12,000	\$12,000
Wisconsin	\$14,000	\$14,000
Wyoming	<b>\$24,700</b>	<b>\$25,400</b>

**AK** Employee Unemployment Wage Base \$39,500 (down from \$39,800)  
**AK** Employee Tax Rate 0.5% (unchanged)  
**CA** SDI Taxable Wage Base \$118,371 (up from \$114,967)  
**CA** EESDI Tax Rate 1% (up from 0.9% in 2017) max to withhold is \$1,149.67  
**CA** ETT 0.1% at \$7,000 (unchanged)  
**HI** Temp. Disability insurance Weekly Wage Base \$1,088.08 (up from \$1,068.62)  
**MA** Health EMAC rate is 5%  
**NJ** Disability Taxable Wage Base \$34,400 (up from \$33,700)  
**NJ** Disability Tax Rate 0.19% (down from 0.24%)  
**NJ** Family Leave Wage Base \$34,400 (up from \$33,300)  
**NJ** Family Leave Tax Rate 0.09% (down from 0.1%)  
**PA** Employee Unemployment Contribution Rate 0.06% (down from 2017 0.07%) No wage limit.  
**PR** Disability Taxable Wage Base \$9,000 (unchanged)  
**PR** Disability Tax Rate 0.3% (unchanged)  
**RI** TDI Rate 1.1% (Down from 1.2%)  
**RI** TDI Taxable Wage \$71,000 (up from \$69,300)  
**RI** TDI Rate 1.1% (Down from 1.2%)  
 \* **Rhode Island** Employers with an experience rate of 9.59% use the high wage limit.  
**WA** Paid Family Leave of 4% of the gross wage 67% Employee/ 37% Employer

**Note:**  
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### Federal Tax Information

**Social Security Wage Base:** \$132,900 (up from \$128,000)  
**Social Security Tax Rate:** 6.2% (unchanged)  
**Social Security Tax:** \$8,239.80 (up from \$7960.80)  
**Medicare Tax Rate** of 1.45% no wage limit (unchanged)  
**Supplemental Medicare Tax:** Employee earnings over \$200,000 if single and \$250,000 if married are subject to an additional tax of 0.9% with no wage limit)  
**Employer Rate:** FICA 6.2%, Medicare 1.45%  
**FUTA Wage Base:** \$7,000 (unchanged)

### Benefits Information

**401 (k) max. Contribution:** \$19,000.00 (up from \$18,500.00)  
**401 (k) Annual Compensation Limit:** \$280,000.00 (up from \$275,000.00)  
**Simple IRA Max Contribution:** \$13,000.00 (up from \$12,500.00)  
**Catch-Up Contributions (Over 50)**  
**401(k)** \$6,000 (unchanged) **Simple** \$3,000 (unchanged)

### Health Savings Account (HSA)

**Max. Contribution:** Individuals \$3,500 / Family \$7,000  
**Max Out Of Pocket:** \$6,750 Individuals/ \$13,500 Family  
**Catch-Up Contributions (Over 50)**  
**401k** \$6,000 (unchanged) **Simple IRA** \$3,000 (unchanged)

### Medical Savings Account (MSA)

**Max. Out-of-pocket:** Individuals \$4,650 / Family \$8,550  
**Min. Annual Deductible:** Individuals \$2,350 / Family \$4,650  
**Max Annual Deductible:** Individuals \$3,500/ Family \$7,000

## Valiant Tax Services

### Why Valiant Tax Service (VTS)?

Keeping up with tax legislation burns valuable resources that could be devoted to your strategic business operations. At Valiant, we understand the tax regulations and the complexities of tax processing. By outsourcing to our Tax Service, you allow your payroll department to focus on other objectives while making tax compliance effortless.

### Service Features:

- Up to date and fully compliant with new and existing tax laws, rule changes, and form updates.
- Accurate and timely preparation / remittance of all returns, reports, and payments for over 10,000 federal, state and local jurisdictions throughout the U.S.
- Rapidly responds efficiently and effectively to resolve agency payroll tax inquiries and issues.
- Dedicated payroll tax expertise