



State Unemployment Insurance Taxable Wage Bases

State	2018	2019
Alabama	\$8,000	\$8,000
Alaska	\$39,500	\$39,900
Arizona	\$7,000	\$7,000
Arkansas	\$10,000	\$10,000
California	\$7,000	\$7,000
Colorado	\$12,600	\$13,100
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	\$45,900	\$46,800
Idaho	\$38,200	\$40,000
Illinois	\$12,960	\$12,960
Indiana	\$9,500	\$9,500
Iowa	\$29,900	\$30,600
Kansas	\$14,000	\$14,000
Kentucky	\$10,200	\$10,500

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	\$32,000	\$34,000
Mississippi	\$14,000	\$14,000
Missouri	\$12,500	\$12,000
Montana	\$32,000	\$33,000
Nebraska	\$9,000	\$9,000
Nevada	\$30,500	\$31,200
New Hampshire	\$14,000	\$14,000
New Jersey	\$33,700	\$34,400
New Mexico	\$24,200	\$24,800
New York	\$11,100	\$11,400
North Carolina	\$23,500	\$24,300
North Dakota	\$35,500	\$36,400
Ohio	\$9,500	\$9,500

State	2018	2019
Oklahoma	\$17,600	\$18,100
Oregon	\$39,300	\$40,600
Pennsylvania	\$10,000	\$10,000
Puerto Rico	\$7,000	\$7,000
Rhode Island	\$23,000	\$23,600
Rhode Island High*	\$24,500	\$25,100
South Carolina	\$14,000	\$14,000
South Dakota	\$15,000	\$15,000
Tennessee	\$7,000	\$7,000
Texas	\$9,000	\$9,000
Utah	\$34,300	\$35,300
Vermont	\$17,600	\$15,600
Virgin Islands	\$24,200	\$26,500
Virginia	\$8,000	\$8,000
Washington	\$47,300	\$49,800
West Virginia	\$12,000	\$12,000
Wisconsin	\$14,000	\$14,000
Wyoming	\$24,700	\$25,400

AK Employee Unemployment Wage Base \$39,900 (up from \$39,500)
 AK Employee Tax Rate 0.5% (unchanged)
 CA SDI Taxable Wage Base \$118,371 (up from \$114,967)
 CA EESDI Tax Rate 1% unchanged, max to withhold \$1,183.71
 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 0.17% (down from 0.19%)
 NJ Family Leave Wage Base \$34,400 (up from \$33,700)
 NJ Family Leave Tax Rate 0.08% (down from 0.09%)
 PA Employee Unemployment Contribution Rate 0.06% (unchanged) No wage limit.
 PR Disability Taxable Wage Base \$9,000 (unchanged)
 PR Disability Tax Rate 0.3% (unchanged)
 RI TDI Rate 1.1% (unchanged)
 RI TDI Taxable Wage \$71,000 (unchanged).
 WA Paid Family Leave of 4.0% of wages. Employers may assess employees up to 63.33% of the contribution due.
 * Rhode Island employers with an experience rate of 9.41 or higher uses the High wage limit.

Note:
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Federal Tax Information

Social Security Wage Base: \$132,900 (up from \$128,400)
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 at the same employer are subject to and additional tax of 0.9%. No wage limit (unchanged)
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 55) \$1,000 (unchanged)

Commuter Benefits

Transit passes and van pool services: \$265/month (up from \$260 in 2018)
Qualified Parking: \$265/month (up from \$260 in 2018)

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