

FEDERAL TAX RATE TABLES

Please Note: All information based on research completed by 12/15/2016.

	If Taxable Income Is Between:	The Tax Due Is:
SINGLE	0 - \$9,325	10% of your taxable income
	\$9,325 - \$37,950	\$932.50 + 15% of the excess over \$9,325
	\$37,950 - \$91,900	\$5,226.25 + 25% of the excess over \$37,950
	\$91,900 - \$191,650	\$18,713.75 + 28% of the excess over \$91,900
	\$191,650 - \$416,700	\$46,643.75 + 33% of the excess over \$191,650
	\$416,700 - \$418,400	\$120,910.25 + 35% of the excess over \$416,700
	\$418,400 and higher	\$121,505.25 + 39.6% of the excess over \$418,400

	If Taxable Income Is Between:	The Tax Due Is:
MARRIED FILING JOINTLY OR SURVIVING SPOUSE	0 - \$18,650	10% of your taxable income
	\$18,650 - \$75,900	\$1,865 + 15% of the excess over \$18,650
	\$75,900 - \$153,100	\$10,452.50 + 25% of the excess over \$75,900
	\$153,100 - \$233,350	\$29,752.50 + 28% of the excess over \$153,100
	\$233,350 - \$416,700	\$52,222.50 + 33% of the excess over \$233,350
	\$416,700 - \$470,700	\$112,728 + 35% of the excess over \$416,700
	\$470,700 and higher	\$131,628 + 39.6% of the excess over \$470,700

	If Taxable Income Is Between:	The Tax Due Is:
HEADS OF HOUSEHOLDS	0 - \$13,350	10% of your taxable income
	\$13,350 - \$50,800	\$1,335 + 15% of the excess over \$13,350
	\$50,800 - \$131,200	\$6,952.50 + 25% of the excess over \$50,800
	\$131,200 - \$212,500	\$27,052.50 + 28% of the excess over \$131,200
	\$212,500 - \$416,700	\$49,816.50 + 33% of the excess over \$212,500
	\$416,700 - \$444,550	\$117,202.50 + 35% of the excess over \$416,700
	\$444,550 and higher	\$126,950 + 39.6% of the excess over \$444,550

	If Taxable Income Is Between:	The Tax Due Is:
MARRIED FILING SEPARATELY	0 - \$9,325	10% of your taxable income
	\$9,325 - \$37,950	\$932.50 + 15% of the excess over \$9,325
	\$37,950 - \$76,550	\$5,226.25 + 25% of the excess over \$37,950
	\$76,550 - \$116,675	\$14,876.25 + 28% of the excess over \$76,550
	\$116,675 - \$208,350	\$26,111.25 + 33% of the excess over \$116,675
	\$208,350 - \$235,350	\$56,364 + 35% of the excess over \$208,350
	\$235,350 and higher	\$65,814 + 39.6% of the excess over \$235,350

EARNED INCOME CREDIT

Item	No Children	1 Child	2 Children	3 or More Children
Maximum Amount of Credit	\$510	\$3,400	\$5,616	\$6,318
Completed Phaseout Amount (Single, SS, HoH)	\$15,010	\$39,617	\$45,007	\$48,340
Completed Phaseout Amount (MFJ)	\$20,600	\$45,207	\$50,597	\$53,930

STATE MINIMUM WAGE RATES

Please Note: All information based on research completed by 12/15/2016.

State	Rate	Tipped Credit	Wage Base
FEDERAL	\$7.25	\$5.12	\$7,000
Alabama	\$7.25	\$5.12	\$8,000
Alaska	\$9.80	N/A	\$39,700
Arizona	\$10.00	\$3.00	\$7,000
Arkansas	\$8.50	\$5.87	\$12,000
California ¹	\$10.00	N/A	\$7,000
Colorado	\$9.30	\$3.02	\$12,200
Connecticut ²	\$10.10	\$3.72	\$15,000
Delaware	\$8.25	\$6.02	\$18,500
Dist. of Columbia ³	\$12.50	\$9.17	\$9,000
Florida	\$8.10	\$3.02	\$7,000
Georgia ⁴	\$5.15	N/A	\$9,500
Hawaii	\$9.25	\$0.75	\$44,000
Idaho	\$7.25	\$3.90	\$37,800
Illinois	\$8.25	\$3.30	\$12,960
Indiana	\$7.25	\$5.12	\$9,500
Iowa	\$7.25	\$2.90	\$29,300
Kansas	\$7.25	\$5.12	\$14,000
Kentucky	\$7.25	\$5.12	\$10,500
Louisiana	\$7.25	\$5.12	\$7,700
Maine	\$9.00	\$4.00	\$12,000
Maryland ³	\$9.25	\$5.62	\$8,500
Massachusetts	\$11.00	\$7.25	\$15,000
Michigan ⁵	\$8.90	\$5.52	\$9,000
Minnesota ⁶	\$7.75	N/A	\$32,000
Mississippi	\$7.25	\$5.12	\$14,000
Missouri	\$7.70	\$3.85	\$13,000
Montana	\$8.15	N/A	\$31,400
Nebraska	\$9.00	\$6.87	\$9,000
Nevada ⁷	\$8.25	N/A	\$29,500
New Hampshire	\$7.25	\$3.99	\$14,000
New Jersey	\$8.44	\$6.31	\$33,500
New Mexico	\$7.50	\$5.37	\$24,300
New York	\$9.70	\$2.20	\$10,900
North Carolina	\$7.25	\$5.12	\$23,100
North Dakota	\$7.25	\$2.39	\$37,200
Ohio	\$8.15	\$4.08	\$9,000
Oklahoma	\$7.25	\$3.62	\$17,500
Oregon ³	\$10.25	N/A	\$38,400
Pennsylvania	\$7.25	\$4.42	\$9,750
Rhode Island ⁸	\$9.60	\$5.71	\$22,000
South Carolina	\$7.25	\$5.12	\$14,000
South Dakota	\$8.65	\$4.33	\$15,000
Tennessee	\$7.25	\$5.12	\$8,000

State	Rate	Tipped Credit	Wage Base
Texas	\$7.25	\$5.12	\$9,000
Utah	\$7.25	\$5.12	\$33,100
Vermont	\$10.00	\$5.00	\$17,300
Virginia	\$7.25	\$7.25	\$8,000
Washington	\$11.00	N/A	\$45,000
West Virginia	\$8.75	\$6.13	\$12,000
Wisconsin	\$7.25	\$4.92	\$14,000
Wyoming ⁴	\$5.15	\$3.02	\$25,400

- For employers with at least 26 employees, the minimum wage is \$10.50
- The tipped credit for bartenders is \$1.87
- Effective 7/1/2017
- Federal minimum wage of \$7.25 will apply
- Wage base is \$9,500 for employers who have a delinquency with unemployment taxes
- Large employers have a \$9.50 minimum wage
- If employer has qualifying health benefits, then the minimum wage is \$7.25
- Rhode Island has a \$23,500 wage base for employers assessed the maximum tax rate

Please Note: The rates above only reflect state determined minimum wage. Always consult with local government to ensure that minimum wage is not higher under local jurisdiction.

FEDERAL PAYROLL TAXES (EMPLOYEE)

Tax	Maximum Earnings	Rate
FICA	\$127,200	6.20%
Medicare	Unlimited	1.45%
Additional Medicare over \$200K (over \$250K if MFJ)	Unlimited	0.9%

* BenefitMall uses payroll provider use \$200K threshold per IRS guidance.

FEDERAL PAYROLL TAXES (EMPLOYER)

Tax	Maximum Earnings	Rate
FICA	\$127,200	6.20%
Medicare	Unlimited	1.45%
FUTA ¹	\$7,000	0.60%

1. Employers in FUTA credit reduction states may be subject to a higher FUTA tax rate.

STANDARD DEDUCTIONS

Filing Status	Standard Deduction	Age 65+ or blind
Single	\$6,350	\$7,900
MFJ or SS	\$12,700	\$13,950
MFS	\$6,350	\$7,600
HOH	\$9,350	\$10,600

MILEAGE RATES

Purpose	2017
Business	53.5¢/mile
Medical	17¢/mile
Moving	17¢/mile
Charitable	14¢/mile

FEDERAL PER DIEM RATES

Purpose	2017
Travel – Other (Continental U.S.) / High cost locality	\$189.00 / \$282.00
Meals – Other (Continental U.S.) / High cost locality	\$57.00 / \$68.00
Incidentals	\$5.00
Lodging – Low / High	\$127.00 / \$209.00
Meals & Incidentals – Continental U.S. / Outside Continental U.S.	\$63.00 / \$68.00

