

Federal Tax Rate Tables

Please Note: All information based on research completed by 12/07/2018.

	If Taxable Income Is Between:	The Tax Due Is:
Single	0 - \$9,700	10% of your taxable income
	\$9,700 - \$39,475	\$970 + 12% of the amount over \$9,700
	\$39,475 - \$84,200	\$4,543 + 22% of the amount over \$39,475
	\$84,200 - \$160,725	\$14,382.50 + 24% of the amount over \$84,200
	\$160,725 - \$204,100	\$32,748.50 + 32% of the amount over \$160,725
	\$204,100 - \$510,300	\$46,628.50 + 35% of the amount over \$204,100
	\$510,300 and higher	\$153,798.50 + 37% of the amount over \$510,300

	If Taxable Income Is Between:	The Tax Due Is:
Married Filing Jointly or Surviving Spouse	0 - \$19,400	10% of your taxable income
	\$19,400 - \$78,950	\$1,940 + 12% of the amount over \$19,400
	\$78,950 - \$168,400	\$9,086 + 22% of the amount over \$78,950
	\$168,400 - \$321,450	\$28,765 + 24% of the amount over \$168,400
	\$321,450 - \$408,200	\$65,497 + 32% of the amount over \$321,450
	\$408,200 - \$612,350	\$93,257 + 35% of the amount over \$408,200
	\$612,350 and higher	\$164,709.50 + 37% of the amount over \$612,350

	If Taxable Income Is Between:	The Tax Due Is:
Heads of Households	0 - \$13,850	10% of your taxable income
	\$13,850 - \$52,850	\$1,385 + 12% of the amount over \$13,850
	\$52,850 - \$84,200	\$6,065 + 22% of the amount over \$52,850
	\$84,200 - \$160,700	\$12,962 + 24% of the amount over \$84,200
	\$160,700 - \$204,100	\$31,322 + 32% of the amount over \$160,700
	\$204,100 - \$510,300	\$45,210 + 35% of the amount over \$204,100
	\$510,300 and higher	\$152,380 + 37% of the amount over \$510,300

	If Taxable Income Is Between:	The Tax Due Is:
Married Filing Separately	0 - \$9,700	10% of your taxable income
	\$9,700 - \$39,475	\$970 + 12% of the amount over \$9,700
	\$39,475 - \$84,200	\$4,543 + 22% of the amount over \$39,475
	\$84,200 - \$160,725	\$14,382.50 + 24% of the amount over \$84,200
	\$160,725 - \$204,100	\$32,748.50 + 32% of the amount over \$160,725
	\$204,100 - \$306,175	\$46,628.50 + 35% of the amount over \$204,100
	\$306,175 and higher	\$82,354.75 + 37% of the amount over \$306,175

Earned Income Credit

Item	No Children	1 Child	2 Children	3 or More Children
Maximum Amount of Credit	\$529	\$3,526	\$5,828	\$6,557
Completed Phaseout Amount (Single, SS, HoH)	\$15,570	\$41,094	\$46,703	\$50,162
Completed Phaseout Amount (MFJ)	\$21,370	\$46,884	\$52,493	\$55,952

State Minimum Wage Rates

Please Note: All information based on research completed by 12/07/2018.

State	Rate	Tipped Credit	Wage Base
FEDERAL	\$7.25	\$5.12	\$7,000
Alabama	\$7.25	\$5.12	\$8,000
Alaska	\$9.89	N/A	\$39,800
Arizona	\$11.00	\$3.00	\$7,000
Arkansas	\$9.25	\$6.62	\$10,000
California ^{1*}	\$11.00	N/A	\$7,000
Colorado	\$11.10	\$3.02	\$13,100
Connecticut ²	\$10.10	\$3.72	\$15,000
Delaware ³	\$8.75	\$6.52	\$16,500
Dist. of Columbia ⁴	\$14.00	\$9.55	\$9,000
Florida	\$8.46	\$3.02	\$7,000
Georgia	\$7.25	\$5.12	\$9,500
Hawaii	\$10.10	\$0.75	\$45,900
Idaho	\$7.25	\$3.90	\$38,200
Illinois	\$8.25	\$3.30	\$12,960
Indiana	\$7.25	\$5.12	\$9,500
Iowa	\$7.25	\$2.90	\$30,600
Kansas	\$7.25	\$5.12	\$14,000
Kentucky	\$7.25	\$5.12	\$10,500
Louisiana	\$7.25	\$5.12	\$7,700
Maine	\$11.00	\$5.50	\$12,000
Maryland	\$10.10	\$6.47	\$8,500
Massachusetts	\$12.00	\$7.65	\$15,000
Michigan ⁵	\$9.25	\$5.73	\$9,000
Minnesota ⁶	\$8.04	N/A	\$34,000
Mississippi	\$7.25	\$5.12	\$14,000
Missouri	\$8.60	\$4.30	\$12,000
Montana	\$8.50	N/A	\$33,000
Nebraska	\$9.00	\$6.87	\$9,000
Nevada ⁷	\$8.25	N/A	\$31,200
New Hampshire	\$7.25	\$3.99	\$14,000
New Jersey	\$8.85	\$6.72	\$34,400
New Mexico	\$7.50	\$5.37	\$24,800
New York ⁸	*	*	\$11,100
North Carolina	\$7.25	\$5.12	\$24,300
North Dakota	\$7.25	\$2.39	\$35,100
Ohio	\$8.55	\$4.25	\$9,500
Oklahoma	\$7.25	\$3.63	\$18,100
Oregon ⁹	\$11.00	N/A	\$39,300
Pennsylvania	\$7.25	\$4.42	\$10,000
Rhode Island ¹⁰	\$10.50	\$6.61	\$22,400
South Carolina	\$7.25	\$5.12	\$14,000
South Dakota	\$9.10	\$4.55	\$15,000
Tennessee	\$7.25	\$5.12	\$8,000
Texas	\$7.25	\$5.12	\$9,000
Utah	\$7.25	\$5.12	\$34,300

State	Rate	Tipped Credit	Wage Base
Vermont	\$10.78	\$5.39	\$15,600
Virginia	\$7.25	\$7.25	\$8,000
Washington	\$12.00	N/A	\$49,800
West Virginia	\$8.75	\$6.13	\$12,000
Wisconsin	\$7.25	\$4.92	\$14,000
Wyoming	\$7.25	\$5.12	\$25,400

1. For employers with at least 26 employees, the minimum wage is \$12.00, employers with fewer than 26 employees, it is \$11.00.

*Individual local cities in CA have enacted their own min. wage rates.
Compliance only codes for the State - Clients will need to apply the individual local rates where applicable.

2. The tipped credit for bartenders is \$1.87

3. \$9.25 on 10/11/2019 w/ Tip credit of \$7.02

4. Effective 7/11/2019

5. Wage base is \$9,500 for employers who have a delinquency with unemployment taxes.
\$9.45 on 3/29/2019 w/ Tip credit of \$5.86

6. Large employers have a \$9.86 minimum wage

7. If employer has qualifying health benefits, then the minimum wage is \$7.25

8. *Please refer to the following website for a detailed explanation for every minimum wage in New York: <https://labor.ny.gov/minimum-wage-lookup/>

9. Portland Metro minimum wage is \$12.50.

Non-Urban Counties minimum wage is \$11.00.

Standard area minimum wage is \$11.25.

10. Rhode Island has a \$23,900 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	\$132,900	6.20%
Medicare	Unlimited	1.45%
Additional Medicare over \$200K (over \$250K if MFJ)	Unlimited	0.9%

BenefitMall uses \$200K threshold per IRS guidance.

Federal Payroll Taxes (Employer)

Tax	Maximum Earnings	Rate
FICA	\$132,900	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+ blind or disabled
Single	\$12,200	\$1,650
MFJ or SS	\$24,400	\$1,300
MFS	\$12,200	\$1,300
HoH	\$18,350	\$1,300

Federal Per Diem Rates

Purpose	2018
Travel – Other (Continental U.S.) / High cost locality	\$195.00 / \$287.00
Meals – Other (Continental U.S.) / High cost locality	\$60.00 / \$71.00
Incidentals	\$5.00
Lodging – Low / High	\$130.00 / \$211.00
Transportation Industry Meals and Incidentals – Continental U.S. / Outside Continental U.S.	\$66.00 / \$71.00