

Payroll Compliance Highlights for 2009



FEDERAL

Minimum wage, effective 7/24/09	\$7.25
Minimum wage, effective 7/24/08	\$6.55
Tipped minimum wage	\$2.13
Supplemental rate	25%
Supplemental rate, portion over \$1,000,000	35%
Personal exemption deduction	\$3,650
Maximum <i>advance</i> earned income credit	\$1,826

SOCIAL SECURITY

Wage base	\$106,800.00
Employer/employee rate	6.20%
Maximum employee tax	\$6,621.60

MEDICARE

Wage base	(Unlimited)
Employer/employee rate	1.45%

FUTA

Wage base	\$7,000.00
Employer rate	6.20%
Maximum credit for state UI taxes paid	5.40%
Net FUTA rate	0.80%

RETIREMENT PLANS

401(a)(17) compensation limit	\$245,000
414(q)(1)(B) highly comp. employee (HCE)	\$110,000
415(c)(1)(A) annual additions limit	\$ 49,000

Contribution Limits	
401(k)	\$16,500
403(b)	\$16,500
457	\$16,500
SIMPLE	\$11,500

Additional catch-up contribution limits, age 50 or older	
401(k)	\$5,500
403(b)	\$5,500
457	\$5,500
SIMPLE	\$2,500

MILEAGE ALLOWANCE

Standard business mileage rate	\$0.55 per mile
Charitable mileage rate	\$0.14 per mile
Medical/Moving mileage rate	\$0.24 per mile

STATE UI/DI WAGE BASES

State Name	Type	New (2009)	Previous (2008)	State Name	Type	New (2009)	Previous (2008)
Alabama	UI	\$ 8,000	\$ 8,000	Nebraska	UI	\$ 9,000	\$ 9,000
Alaska	UI	32,700	31,300	Nevada	UI	26,600	25,400
Arizona	UI	7,000	7,000	New Hampshire	UI	8,000	8,000
Arkansas	UI	10,000	10,000	New Jersey	UI/DI	28,900	27,700
California	SDI	90,669	86,698	New Mexico	UI	20,900	19,900
California	UI	7,000	7,000	New York	UI	8,500	8,500
Colorado	UI	10,000	10,000	New York	DI	120 (Wkly)	120 (Wkly)
Connecticut	UI	15,000	15,000	North Carolina	UI	19,300	18,600
District of Col.	UI	9,000	9,000	North Dakota	UI	23,700	22,100
Delaware	UI	10,500	10,500	Ohio	UI	9,000	9,000
Florida	UI	7,000	7,000	Oklahoma	UI	14,200	13,600
Georgia	UI	8,500	8,500	Oregon	UI	31,300	30,200
Hawaii	SDI	877.69 (Wkly)	842.56 (Wkly)	Pennsylvania	UI	8,000	8,000
Hawaii	UI	13,000	13,000	Puerto Rico	UI	7,000	7,000
Idaho	UI	33,200	32,200	Puerto Rico	SDI	9,000	9,000
Illinois	UI	12,300	12,000	Rhode Island	SDI	56,000	54,400
Indiana	UI	7,000	7,000	Rhode Island	UI	18,000	14,000
Iowa	UI	23,700	22,800	South Carolina	UI	7,000	7,000
Kansas	UI	8,000	8,000	South Dakota	UI	9,500	9,000
Kentucky	UI	8,000	8,000	Tennessee	UI	7,000	7,000
Louisiana	UI	7,000	7,000	Texas	UI	9,000	9,000
Maine	UI	12,000	12,000	Utah	UI	27,800	26,700
Maryland	UI	8,500	8,500	Vermont	UI	8,000	8,000
Massachusetts	UI	14,000	14,000	Virgin Islands	UI	22,100	21,800
Michigan	UI	9,000	9,000	Virginia	UI	8,000	8,000
Minnesota	UI	26,000	25,000	Washington	UI	35,700	34,000
Mississippi	UI	7,000	7,000	West Virginia	UI	8,000	8,000
Missouri	UI	12,500	12,000	Wisconsin	UI	12,000	10,500
Montana	UI	25,100	23,800	Wyoming	UI	21,500	20,100

Note: Bold text indicates a change from the previous year.

This is a reference summary of important payroll-related figures for 2009. This briefing is not intended to provide in depth information on the application of these items. Consult the payroll regulations and related guides provided by the applicable federal and state regulatory authorities and other sources for complete details, including updates and possible exceptions that may apply to certain employees and employers.

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