

FEDERAL - 2016	
MINIMUM WAGE	\$7.25
TIPPED EMPLOYEE PAY RATE	\$2.13
MAXIMUM TIP CREDIT	\$5.12
YOUTH SUB-MINIMUM WAGE	\$4.25
MILEAGE RATE	54¢ PER MILE
Federal Tax on supplemental Wages - 28% or 39.6% if supplemental wages exceed \$1 million	
ER provided parking exclusion \$250/month	
ER provided transit passes or qualified van pools exclusion \$130/month	
ER reimbursement to EEs who commute by bicycle \$20/month	

NO STATE TAX		
ALASKA	NEW HAMPSHIRE	TEXAS
FLORIDA	SOUTH DAKOTA	WASHINGTON
NEVADA	TENNESSEE	WYOMING

FUTA		
	2015	2016
WAGE BASE	\$7,000.00	\$7,000.00
% OF TAXABLE WAGE	6.0%	6.0%
MAXIMUM CREDIT	5.4%	5.4%
NORMAL NET TAX	0.6%	0.6%

FICA		
	2015	2016
SOCIAL SECURITY (OASDI) WAGE BASE	\$118,500.00	\$118,500.00
SOCIAL SECURITY PERCENTAGE - EE / ER	6.2%/6.2%	6.2%/6.2%
MAXIMUM WITHHOLDING	\$7,347.00	\$7,347.00
MEDICARE WAGE BASE	No Limit	No Limit
MEDICARE PERCENTAGE	1.45%	1.45%
<i>Effective January 1, 2013 an additional 0.9% (total 2.35%) is required to be withheld for an employee with wages of more than \$200,000 annually.</i>		

GEORGIA			TENNESSEE		
	2015	2016		2015	2016
MINIMUM WAGE	\$7.25	\$7.25	MINIMUM WAGE	\$7.25	\$7.25
MINIMUM WAGE (<i>Tipped employee</i>)	\$2.13	\$2.13	MINIMUM WAGE (<i>Tipped Employee</i>)	\$2.13	\$2.13
MAXIMUM TIP CREDIT	\$5.12	\$5.12	MAXIMUM TIP CREDIT	\$5.12	\$5.12
SUI TAXABLE WAGES	\$9,500.00	\$9,500.00	SUI TAXABLE WAGES	\$9,000.00	\$8,500.00
NEW EMPLOYER SUI RATE	2.70%	2.70%	NEW EMPLOYER SUI RATE	2.70% - 6.5%	

- Services Provided:**
- Web Based Payroll Solutions
 - General Ledger Reporting & Electronic Interfacing
 - Paperless Payroll / Pay Stubs / Quarterlies
 - Time and Labor Management
 - Employee / Manager Self Service
 - Paperless Hiring Solutions with E-Verify &
 - Background Checks
 - HR On Demand services
 - HRIS with Applicant Training

HSA CONTRIBUTION LIMITS	
Family	\$6,750
Individual	\$3,350
Catch Up amount \$1,000 over 55	

RETIREMENT PLANS	
401(K), 403(B) And 457 Plans	\$18,000
--Catch up amount over 50	\$6,000
--Total Contribution	\$24,000
Simple IRA and 401k	\$12,500
--Catch up amount	\$3,000
--Total Contribution	\$15,500

Sources:

- Social Security Administration | www.ssa.gov | PH: 1-800-772-1213
- U.S. Dept. of Labor | www.dol.gov | PH: 1-866-487-2365
- Internal Revenue Service | www.irs.gov | PH: 1-800-829-4933
- Employment Security Div. | <http://state.tn.us/labor-wfd/> | PH: 1-615-253-4809
- <http://www.dol.state.ga.us> | PH: 404-232-3001 or 877-709-8185
- <https://etax.dor.ga.gov> | PH: 1-877-423-6711