

PAYROLL TAX INFORMATION – 2015

Effective Date: January 1, 2015

FEDERAL PAYROLL TAXES

	RATE	W A G E S		MAXIMUM COST
		FROM	TO	
Withholding taxes	Based on published Federal Withholding Tables			
Employer: Social Security	6.20%	\$ 0.00	\$ 118,500.00	\$ 7,347.00
Medicare	1.45%	0.00	(unlimited)	(unlimited)
Unemployment	.60%	0.00	\$ 7,000.00	\$ 42.00
Employee: Social Security	6.20%	0.00	\$ 118,500.00	\$ 7,347.00
Medicare	1.45%	0.00	(unlimited)	(unlimited)

STATE PAYROLL TAXES

Withholding taxes	Based on published State Withholding Tables			
Employer: Unemployment	Assigned by EDD	\$ 0.00	\$ 7,000.00	\$(unknown)
Employee: Disability	.9%	0.00	\$ 104,378.00	\$ 939.40

MINIMUM WAGE INFORMATION

EFFECTIVE DATES	MINIMUM WAGE
July 1, 2014	\$ 9.00
January 1, 2016	\$ 10.00

OTHER INFORMATION

January 1, 2014	Mileage Rate 57.5 cents per mile
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