



2011 --- Fast Wage and Tax Facts

Published on 12/27/2010 --- subsequent changes may occur

For latest info --- check:

www.adp.com/tools-and-resources/compliance-connection/state-taxes/2011-fast-wage-and-tax-facts.aspx

FEDERAL

Agency internet websites:

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

	Effective 9/01/97	Effective 7/24/07	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$5.15	\$5.85	\$6.55	\$7.25
Min. Cash Wage (Tipped Employee)	\$2.13	\$2.13	\$2.13	\$2.13
Max. Tip Credit	\$3.02	\$3.72	\$4.42	\$5.12
Youth Sub- Minimum Wage	\$4.25	\$4.25	\$4.25	\$4.25

FICA (Social Security)

Maximum Taxable Earnings: (Unchanged from 2010)	\$106,800
ER Deduction: (Unchanged from 2010)	6.2%
EE Deduction: (Decreased from 6.2% in 2010)	4.2%
Maximum Deduction:	\$4,485.60
Self-Employment Tax:	10.4%

FICA (Medicare)

Maximum Taxable Earnings:	No Limit
EE / ER Deduction:	1.45%
Maximum Deduction:	No Limit
Self-Employment Tax:	2.9%

FUTA (Employer-Paid)

Maximum Taxable Earnings:	\$7,000
Percent of Taxable Wages:	6.2%
Maximum Credit:	5.4%
Normal Net Tax:	0.8%

Supplemental Wage/Bonus Rate

Flat rate withholding method:	25%
Pay is over \$1 Million:	35%

ADP does not render wage, tax or legal advice. Minimum wage rates may vary by industry. State minimum wage rates may be superseded by Federal. Contact proper agency to verify.

CALIFORNIA

Agency internet websites:

- Franchise Tax Board: www.ftb.ca.gov
- Employment Development Dept.: www.edd.cahwnet.gov
- Dept. of Industrial Relations: www.dir.ca.gov

	Effective 1/1/02	Effective 1/1/07	Effective 1/1/08
Minimum Wage:	\$6.75	\$7.50	\$8.00
Minimum Cash Wage: (Tipped Employee)	\$6.75	\$7.50	\$8.00
Maximum Tip Credit:		Not Allowed	

State Income Tax

Wage Withholding:	Table
Supplemental Wage Rate:	6.6%, except 10.23% for BONUSES and earnings from STOCK OPTIONS

Unemployment Insurance

Maximum 2011 Taxable Earnings: (Unchanged from \$7,000 in 2010)	\$7,000
Employee Deduction:	None
Employer 2011 Tax Rates: (Includes emergency 15% surcharge) (Plus 0.1% training fund contribution if reserve account balance is positive)	1.5 - 6.2%
Standard 2011 New Employer Rate: (Plus 0.1% training fund contribution)	3.4%
Voluntary Contribution Permitted:	No

Disability Insurance

Maximum 2011 Taxable Earnings: (Unchanged from \$93,316 in 2010)	\$93,316
Employee 2011 Deduction (yr. 2010=1.1%)	1.2%
Employee 2011 Max. W/H:	\$ 1119.79
Employer Contribution:	None

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