

## 2018 Payroll Wage & Tax Facts

### FEDERAL

#### Agency Websites:

Internal Revenue Service : [www.irs.gov](http://www.irs.gov)  
 Social Security Admin: [www.ssa.gov](http://www.ssa.gov)  
 U.S. Dept of Labor: [www.dol.gov](http://www.dol.gov)

### MINIMUM WAGE

**7.25 per hour**

### Supplemental Wage & Bonus Rates

Flat Rate Withholding Method	25.00%
Pay Over 1 Million	39.60%

### Federal Withholding - IRS Publication 15 (Circular E)

2018 Income tax brackets: 10%, 12%, 22%, 24%, 32%, 35%, & 37%. Amounts are found in IRS Circular E

### FICA/Social Security (OASDI) Tax

Maximum Taxable Earnings (Increased from \$127,200 in 2017)	\$128,400
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ER Deduction (Unchanged from 2017)	6.20%
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EE Deduction (Unchanged from 2017)	6.20%
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Maximum Deduction	\$7,960.80
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### FICA/ Medicare Tax

Maximum Taxable Earnings	No Limit
Maximum Deduction	No Limit

ER/EE Deduction (Unchanged from 2017)	1.45%
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Additional Medicare Tax Withholding on Wages > \$200,000 (No ER match)	0.9%
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### FUTA (Employer Paid)

Maximum Taxable Earnings	\$7,000
ER Deduction	0.60%

### 401(K), 403(b) or 457(b) Plans

Contribution Limit (increased from 2017)	\$ 18,500
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\$6,000 Additional deferral for age 50 & over	\$24,500
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### Simple Plans

Contribution Limit	\$12,500
\$3,000 Additional deferral for age 50 & over	\$15,500

### CALIFORNIA

#### Agency Websites:

Franchise Tax Board: [www.ftb.ca.gov](http://www.ftb.ca.gov)  
 Employment Development Dept: [www.edd.ca.gov](http://www.edd.ca.gov)

### MINIMUM WAGE

**11.00 per hour**

### Supplemental Wage & Bonus Rates

6.6% except 10.23% for **BONUSES** and earnings from **STOCK OPTIONS**

### State Income Tax - EDD Publication DE 44

Wage Withholding:	Refer to Table
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### Unemployment Insurance

Maximum Taxable Earnings: (Unchanged from 2017)	\$7,000.00
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EE Deduction	None
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Employer Tax Rates (plus 0.1% ETT)	1.5-6.2%
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Standard New Employer Rate (plus 0.1% ETT)	3.40%
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### State Disability Insurance

Maximum Taxable Earnings (increased from \$110,902 in 2017)	\$ 114,967
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ER Contribution/Deduction EE Deduction (increased from 2017)	None 1.00%
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Maximum Deduction (increased from \$998.12 in 2017)	\$1,149.67
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### IRS Standard Mileage (Updated in December)

Business Miles Driven (up from 53.5)	54.5 cents
Medical/Moving Purposes (up fr 17.0)	18.0 cents
Service of Charitable Organizations	14.0 cents