



MINIMUM WAGE

Minimum Wage	\$15.50*
Minimum Cash Wage (Tipped)	\$5.05
Maximum Tip Credit	\$10.15

*DC's minimum wage will increase to \$16.10 on July 1, 2022.

STATE INCOME TAX

Withholding Tax Rate	Tables
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UNEMPLOYMENT INSURANCE

Maximum Taxable Wages	\$9,000
Employee Deduction	None
Employer Tax Rates	1.9 - 7.4%*
New Employer Tax Rates	2.7%*

*Plus 0.2% administrative funding assessment.

MORE INFORMATION

Office of Tax & Revenue: otr.cfo.dc.gov
 Dept. of Employment Services: does.dc.gov

Federal

MINIMUM WAGE

Minimum Wage	\$7.25
Minimum Cash Wage (Tipped)	\$2.13
Maximum Tip Credit	\$5.12

FICA (SOCIAL SECURITY)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	6.2%

FICA (MEDICARE)

Maximum Taxable Wages	\$147,000
Employee/Employer Tax Rate	1.45%
Add. Tax on Earnings >\$200K	0.9%

FUTA (EMPLOYER-PAID)

Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	6.0%
Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS

Individual Contribution Limit	Up to \$3,650
Family Contribution Limit	Up to \$7,300

FLEXIBLE SPENDING ACCOUNTS

Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS

401(k), 403(b), 457 & Roth 401(k)	\$20,500
Simple Plan IRA	\$14,000

ADDITIONAL CATCH-UP*

401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$3,000

*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.