

MINIMUM WAGE

| | |
|----------------------------|--------|
| Minimum Wage | \$7.25 |
| Minimum Cash Wage (Tipped) | \$3.35 |
| Maximum Tip Credit | \$3.90 |

STATE INCOME TAX

| | |
|----------------------|------------------------|
| Withholding Tax Rate | Tables |
|----------------------|------------------------|

UNEMPLOYMENT INSURANCE

| | |
|------------------------|------------|
| Maximum Taxable Wages | \$46,500 |
| Employee Deduction | None |
| Employer Tax Rates | 0.244-5.4% |
| New Employer Tax Rates | 1.0% |

MORE INFORMATION

State Tax Commission: tax.idaho.gov
 Dept. of Labor: labor.idaho.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)

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

FUTA (EMPLOYER-PAID)

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

HEALTH SAVINGS ACCOUNTS

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|-------------------------------|---------------|
| 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.