

MINIMUM WAGE (>10 FTE, ANNUAL SALES >\$100K)		MINIMUM WAGE (ALL OTHERS)	
Minimum Wage	\$7.25	Minimum Wage	\$2.00
Minimum Cash Wage (Tipped)	\$3.63	Minimum Cash Wage (Tipped)	\$1.00
Maximum Tip Credit	\$3.63	Maximum Tip Credit	\$1.00

UNEMPLOYMENT INSURANCE		STATE INCOME TAX	
Maximum Taxable Wages	\$24,800	Withholding Tax Rate	<a href="#">Tables</a>
Employee Deduction	None	MORE INFORMATION	
Employer Tax Rates	0.3-7.5%	Tax Commission: <a href="http://ok.gov/tax">ok.gov/tax</a>	
New Employer Tax Rates	1.5%	Employment Security Commission: <a href="http://ok.gov/">ok.gov/</a>	

## Federal

MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$147,000
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		

FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	\$147,000	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,650	Individual Contribution Limit	Up to \$2,850
Family Contribution Limit	Up to \$7,300	Family Contribution Limit	\$2,850 per FSA

RATES & LIMITS		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$20,500	401(k), 403(b), 457 & Roth 401(k)	\$6,500
Simple Plan IRA	\$14,000	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.