

This information is valid from January 1, 2010. Please note: Minimum wage rates may vary by specific industry. Please validate with the proper agency. Solex does not provide wage, tax or legal advice. State minimum wage rates may be superseded by Federal rates.

## FEDERAL

	<b>01/01/10</b>
Minimum Wage	\$7.25
Min. Cash Wage	\$2.13
(Tipped Employee)	
Max. Tip Credit	\$5.12
Youth Sub-	
Minimum Wage	\$4.25

## FICA - SOCIAL SECURITY

Maximum Earnings	\$106,800
Employee/Employer Percentage	6.2%
Maximum Deduction	\$6,621.00
Self-Employment Tax	12.4%

## FICA - MEDICARE

Maximum Earnings	Unlimited
Employee/Employer Percentage	1.45%
Maximum Deduction	Unlimited
Self-employment Tax	2.9%

## RETIREMENT PLAN LIMITS

Maximum Contributions	
401(k)	\$16,500
403(b)	\$16,500
SEP	\$49,000
457	\$16,500
<small>Note: EGTRRA allows 457 plan elective deferrals to be doubled in the last three years leading up to retirement.</small>	
SIMPLE	\$11,500
Catch-up Contributions	
401(k)	\$5,500
403(b)	\$5,500
457	\$5,500
SIMPLE	\$2,500

## CALENDAR LEGEND

- Solex Closed
- Solex Open
- Reminder
- Solex Closed/Banks Open

- 01/31** - All W-2s and 1099s Due to Employees
- 03/31** - Quarter 1 Ends, SSA File of W-2s Due
- 04/30** - Quarter 1 Returns Due
- 06/30** - Quarter 2 Ends
- 07/31** - Quarter 2 Returns Due
- 09/30** - Quarter 3 Ends
- 10/31** - Quarter 3 Returns Due
- 12/31** - Quarter 4 Ends

## FUTA - PAID BY EMPLOYER

Rate	6.2%
Maximum Credit	5.4%
Normal Net Tax	0.8%
Maximum Earnings	7,000

## SUPP. WAGE/BONUS RATE

Flat rate withholding method	25%
Pay over \$1 million	35%

## MILEAGE ALLOWANCE

Business	.50¢/mile
Charitable	.14¢/mile
Medical/Moving	.165¢/mile

## FEDERAL AGENCY WEBSITES

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

## JANUARY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## FEBRUARY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

## MARCH

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## APRIL

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

## MAY

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## JUNE

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## JULY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## AUGUST

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## SEPTEMBER

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## OCTOBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## NOVEMBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## DECEMBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**ALASKA**

**Minimum Wage** \$7.75

**SUI**

Wage Base \$34,100

**ARIZONA**

**Minimum Wage** \$7.25

**SUI**

Wage Base \$7,000

**CALIFORNIA**

**Minimum Wage** \$8.00

**SUI**

Wage Base \$7,000

**ETT**

.1%

**SDI**

Wage Base \$93,316

Employee Percentage - SDI 1.1%

Maximum Deduction \$1,026.48

**COLORADO**

**Minimum Wage** \$7.24

**SUI**

Wage Base \$10,000

**HAWAII**

**Minimum Wage** \$7.25

**SUI**

Wage Base \$38,800

**IDAHO**

**Minimum Wage** \$7.25

**SUI**

Wage Base \$33,300

**MONTANA**

**Minimum Wage**

Large Employer \$7.25

Small Employer \$4.00

**SUI**

Wage Base \$26,000

**NEVADA**

**Minimum Wage** \$7.55

With Qualifying Health Benefits \$6.55

**SUI**

\$27,000

**NEW MEXICO**

**Minimum Wage** \$7.50

**SUI**

Wage Base \$20,800

**OKLAHOMA**

**Minimum Wage**

Large Employer \$7.25

Small Employer \$2.00

**SUI**

Wage Base \$14,900

**OREGON**

**Minimum Wage** \$8.40

**SUI**

Wage Base \$32,100

**TEXAS**

**Minimum Wage** \$7.25

**SUI**

Wage Base \$9,000

**UTAH**

**Minimum Wage** \$7.25

**SUI**

Wage Base \$28,300

**WASHINGTON**

**Minimum Wage** \$8.55

**SUI**

Wage Base \$36,800

**WYOMING**

**Minimum Wage** \$5.15

**SUI**

Wage Base \$22,800

In the event of a state minimum wage falling below the federal amount, Solex will utilize the federal minimum wage amount.