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2013 Fast Wage and Tax Facts

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub-Minimum Wage	\$4.25	\$4.25

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$110,100 in 2012)	\$113,700
ER Tax Rate (Unchanged from 2012)	6.2%
EE Tax Rate (Increased from 4.2% in 2012)	6.2%
Self-Employment Tax Rate (Increased from 10.4% in 2012)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2012)	1.45%
EE Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No ER match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax (Unchanged from 2012)	2.9%
Self Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

Maximum Taxable Earnings	\$7,000
Percent of Taxable Wage	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2012)	25%
Pay over \$1 Million (Increased from 35% in 2012)	39.6%

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WASHINGTON

Agency Website

- Dept. of Labor & Industries: www.lni.wa.gov

	Effective 1/1/11	Effective 1/1/12	Effective 1/1/13
Minimum Wage (Applies to workers in both agricultural & non-agricultural jobs, although 14- and 15-year-olds may be paid 85% of the adult minimum wage, or \$7.8115 per hour in 2013)	\$8.67	\$9.04	\$9.19
Minimum Cash Wage (Tipped Employee)	\$8.67	\$9.04	\$9.19
Maximum Tip Credit	None	None	None

STATE INCOME TAX

Wage Withholding	None
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UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$38,200 in 2012)	\$39,800
Employee Deduction	None
Employer 2013 Tax Rates (Includes applicable employment administrative fund tax and socialized tax)	0.17 – 5.84%
Standard 2013 New Employer Rate	IND AVG
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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WORKERS' COMPENSATION

Employer and Employee EACH contributes to the premium. Employee pays ½ of both the medical-aid rate and supplemental pension fund (SPF) rate per hour worked. Employer and Employee each pay \$0.0464/per hour for SPF in 2013.

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