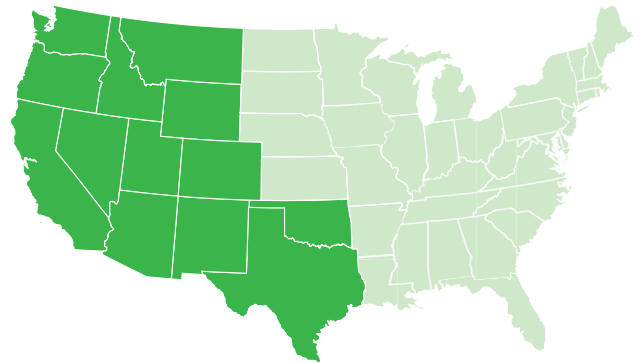


# Quick update:

## U.S. wage and tax— West, January 2017



This information is valid effective January 1, 2017. **Please note:** Minimum wage rates may vary by specific industry. Please validate with the proper agency. Such advice should be obtained from an attorney or appropriate tax or financial professional. Sage does not provide wage, tax, or legal advice. State minimum wage rates may be superseded by federal rates.

### Federal

|                                  |        |
|----------------------------------|--------|
| Minimum wage                     | \$7.25 |
| Min. cash wage (tipped employee) | \$2.13 |
| Max. tip credit                  | \$5.12 |
| Youth subminimum wage            | \$4.25 |

### FICA—Social Security

|                     |           |
|---------------------|-----------|
| Maximum earnings    | \$127,200 |
| Employer percentage | 6.2%      |
| Employee percentage | 6.2%      |
| Self-employment tax | 12.4%     |

### FICA—Medicare

|                                   |           |
|-----------------------------------|-----------|
| Maximum earnings                  | Unlimited |
| Employer percentage               | 1.45%     |
| Maximum deduction                 | Unlimited |
| Self-employment tax               | 2.9%      |
| Employee percentage               | 1.45%     |
| Employee supplemental percentage* | .09%      |

\*The supplemental Medicare rate is withheld on employee wages in excess of \$200,000 per year.

### Calendar Legend

- Sage Payroll Services closed
- Sage Payroll Services open, Federal Banking holiday
- Key dates
- Sage Payroll Services 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             | 6.0%  |
| Maximum credit   | 5.4%  |
| Normal net tax   | 0.6%  |
| Maximum earnings | 7,000 |

### Supp. wage/bonus rate

|                              |       |
|------------------------------|-------|
| Flat rate withholding method | 25%   |
| Pay over \$1 million         | 39.6% |

### Mileage allowance

|                |            |
|----------------|------------|
| Business       | 53.5¢/mile |
| Charitable     | 14.0¢/mile |
| Medical/moving | 17.0¢/mile |

### Federal agency websites

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

### Retirement plan limits

|                       |                        |          |
|-----------------------|------------------------|----------|
| Maximum contributions | SIMPLE                 | \$12,500 |
| 401(k)                | Catch-up contributions |          |
| 403(b)                | 401(k)                 | \$6,000  |
| SEP                   | 403(b)                 | \$6,000  |
| 457                   | 457                    | \$6,000  |
|                       | SIMPLE                 | \$3,000  |

Note: EGTRRA allows 457 plan elective deferrals to be doubled in the last three years leading up to retirement.

### January 2017

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

### February 2017

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

### March 2017

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

### April 2017

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

### May 2017

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

### June 2017

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

### July 2017

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

### August 2017

| #  | S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|----|
| 31 | 30 | 31 | 1  | 2  | 3  | 4  | 5  |
| 32 | 6  | 7  | 8  | 9  | 10 | 11 | 12 |
| 33 | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 34 | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 35 | 27 | 28 | 29 | 30 | 31 | 1  | 2  |
| 36 | 3  | 4  | 5  | 6  | 7  | 8  | 9  |

### September 2017

| #  | S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|----|
| 35 | 27 | 28 | 29 | 30 | 31 | 1  | 2  |
| 36 | 3  | 4  | 5  | 6  | 7  | 8  | 9  |
| 37 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 38 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 39 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 40 | 1  | 2  | 3  | 4  | 5  | 6  | 7  |

### October 2017

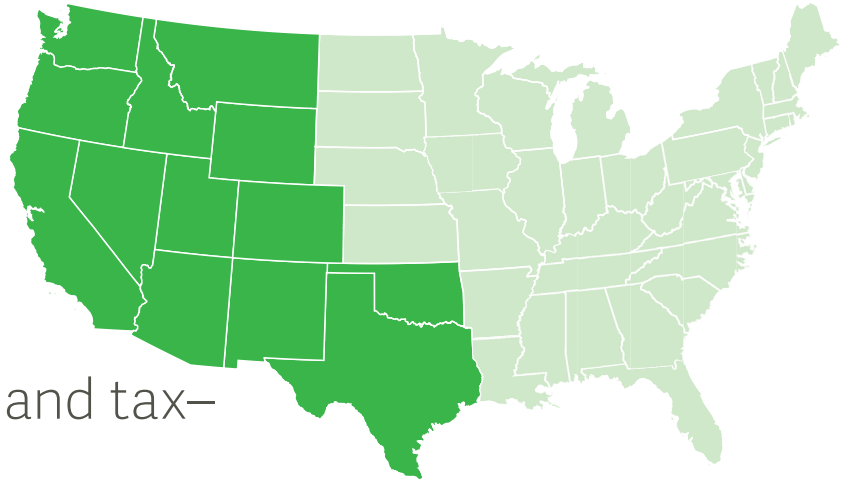
| #  | S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|----|
| 40 | 1  | 2  | 3  | 4  | 5  | 6  | 7  |
| 41 | 8  | 9  | 10 | 11 | 12 | 13 | 14 |
| 42 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 43 | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 44 | 29 | 30 | 31 | 1  | 2  | 3  | 4  |
| 45 | 5  | 6  | 7  | 8  | 9  | 10 | 11 |

### November 2017

| #  | S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|----|
| 44 | 29 | 30 | 31 | 1  | 2  | 3  | 4  |
| 45 | 5  | 6  | 7  | 8  | 9  | 10 | 11 |
| 46 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 47 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 48 | 26 | 27 | 28 | 29 | 30 | 1  | 2  |
| 49 | 3  | 4  | 5  | 6  | 7  | 8  | 9  |

### December 2017

| #  | S  | M  | T  | W  | T  | F  | S  |
|----|----|----|----|----|----|----|----|
| 48 | 26 | 27 | 28 | 29 | 30 | 1  | 2  |
| 49 | 3  | 4  | 5  | 6  | 7  | 8  | 9  |
| 50 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 51 | 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 52 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 53 | 31 | 1  | 2  | 3  | 4  | 5  | 6  |



## Quick update: U.S. wage and tax— West, January 2017

### Alaska

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$9.80   |
| <b>SUI</b>          |          |
| Wage base           | \$39,800 |

### Arizona

|                     |         |
|---------------------|---------|
| <b>Minimum wage</b> | \$10.00 |
| <b>SUI</b>          |         |
| Wage base           | \$7,000 |

### California

|                         |           |
|-------------------------|-----------|
| <b>Minimum wage</b>     |           |
| with at least 26 EE's   | \$10.50   |
| with fewer than 26 EE's | \$10.00   |
| <b>SUI</b>              |           |
| Wage base               | \$7,000   |
| ETT                     | 0.10%     |
| SDI                     |           |
| Wage base               | \$110,902 |
| Employee percentage—SDI | 0.90%     |
| Maximum deduction       | \$998.12  |

### Colorado

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$9.30   |
| <b>SUI</b>          |          |
| Wage base           | \$12,500 |

### Hawaii

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$9.25   |
| <b>SUI</b>          |          |
| Wage base           | \$44,000 |

### Idaho

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$7.25   |
| <b>SUI</b>          |          |
| Wage base           | \$37,800 |

### Montana

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> |          |
| Large employer      | \$8.15   |
| Small employer      | \$4.00   |
| <b>SUI</b>          |          |
| Wage base           | \$31,400 |

### Nevada

|                                 |          |
|---------------------------------|----------|
| <b>Minimum wage</b>             | \$8.25   |
| With qualifying health benefits | \$7.25   |
| <b>SUI</b>                      | \$29,500 |

### New Mexico

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$7.50   |
| <b>SUI</b>          |          |
| Wage base           | \$24,300 |

### Oklahoma

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> |          |
| Large employer      | \$7.25   |
| Small employer      | \$2.00   |
| <b>SUI</b>          |          |
| Wage base           | \$17,700 |

### Oregon

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$9.75   |
| <b>SUI</b>          |          |
| Wage base           | \$38,400 |

### Texas

|                     |         |
|---------------------|---------|
| <b>Minimum wage</b> | \$7.25  |
| <b>SUI</b>          |         |
| Wage base           | \$9,000 |

### Utah

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$7.25   |
| <b>SUI</b>          |          |
| Wage base           | \$33,100 |

### Washington

|                     |          |
|---------------------|----------|
| <b>Minimum wage</b> | \$11.00  |
| <b>SUI</b>          |          |
| Wage base           | \$45,000 |

### Wyoming

|  |          |
|--|----------|
| <b>Minimum wage</b>                              | \$5.15   |
| ER subject to the<br><b>Federal Minimum Wage</b> | \$ 7.25  |
| <b>SUI</b>                                       |          |
| Wage base  | \$25,400 |

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

For more info, visit: [Sage.com](http://Sage.com)  
or contact us at 866-996-7243