

Minimum Wage					
State	2021	2022	2021	2022	Effective
	Regular	Regular	Tipped	Tipped	
Alabama	\$7.25		\$2.13		
Alaska	\$10.34	\$10.34	\$10.34	\$10.34	January 1, 2022
Arizona	\$12.15	\$12.80	\$9.15	\$9.80	January 1, 2022
Flagstaff	\$13.00	\$15.50	\$12.00	\$15.00	January 1, 2022
Tucson	\$12.80	\$13.00	\$9.80	\$10.00	April 1, 2022
Arkansas	\$11.00		\$2.63		January 1, 2022
California - Sm Emp (25 or Fewer)	\$14.00	\$15.00	\$14.00	\$15.00	January 1, 2022
California - Lg Emp (26 or More)	\$13.00	\$14.00	\$13.00	\$14.00	January 1, 2022
Alameda		\$15.00		\$15.00	July 1, 2022
Belmont	\$15.90	\$16.20	\$15.90	\$16.20	January 1, 2022
Berkeley	\$16.32		\$16.32		January 1, 2022
Burlingame	\$15.00	\$15.60	\$15.00	\$15.60	January 1, 2022
Campbell City	\$13.00		\$13.00		January 1, 2022
Cupertino	\$15.65	\$16.40	\$15.65	\$16.40	January 1, 2022
Daly City	\$15.00	\$15.53	\$15.00	\$15.53	January 1, 2022
East Palo Alto	\$15.00	\$15.60	\$15.00	\$15.60	January 1, 2022
El Cerrito	\$15.61	\$16.37	\$15.61	\$16.37	January 1, 2022
Emeryville	\$17.13		\$17.13	\$17.68	July 1, 2022
Freemont > 25 employees	\$15.25				January 1, 2022
Freemont < 26 employees	\$15.00				January 1, 2022
Half Moon Bay	\$15.00	\$15.56	\$15.00	\$15.56	January 1, 2022
Hayward > 25 employee	\$15.00	\$15.56	\$15.00	\$15.56	January 1, 2022
Hayward < 26 employee	\$14.00	\$14.52	\$14.00	\$14.52	January 1, 2022
Los Altos	\$15.65	\$16.40	\$15.65	\$16.40	January 1, 2022
Los Angeles City & County > 25 Employees	\$15.00		\$15.00		January 1, 2022
Los Angeles City & County < 26 Employees	\$14.25		\$14.25		January 1, 2022
Malibu	\$15.00		\$15.00		January 1, 2022
Menlo Park	\$15.25	\$15.75	\$15.25	\$15.75	January 1, 2022
Milpitas	\$15.65		\$15.65		January 1, 2022
Mountain View	\$16.30	\$17.10	\$16.30	\$17.10	January 1, 2022
Novato < 26 Employees	\$14.00	\$15.00	\$14.00	\$15.00	January 1, 2022



Novato > 25 < 100 Employees	\$15.00	\$15.53	\$15.00	\$15.53	January 1, 2022
- · ·	\$15.00	\$15.77	\$15.00	\$15.77	January 1, 2022
Novato > 99 Employees		-			
Oakland	\$14.36	\$15.06	\$14.36	\$15.06	January 1, 2022
Palo Alto	\$15.65	\$16.45	\$15.65	\$16.45	January 1, 2022
Pasdena	\$15.00		\$15.00		
Petaluma	\$15.20	\$15.85	\$15.20	\$15.85	January 1, 2022
Redwood	\$15.62	\$16.20	\$15.62	\$16.20	January 1, 2022
Richmond	\$13.71	\$14.04	\$13.71	\$14.04	January 1, 2022
Richmond	\$15.21	\$15.54	\$15.21	\$15.54	January 1, 2022
San Carlos	\$15.24	\$15.77	\$15.24	\$15.77	January 1, 2022
San Diego	\$14.00	\$15.00	\$14.00	\$15.00	January 1, 2022
San Francisco	\$15.24		\$15.24		
San Jose	\$15.45	\$16.20	\$15.45	\$16.20	January 1, 2022
San Leandro	\$15.00		\$15.00		
San Mateo	\$15.62	\$16.20	\$15.62	\$16.20	January 1, 2022
Santa Clara	\$15.65	\$16.40	\$15.65	\$16.40	January 1, 2022
Santa Monica	\$15.00				
Santa Monica - Hotel Employees	\$17.64				
Santa Rosa	\$15.20	\$15.85	\$15.20	\$15.85	January 1, 2022
Sonoma > 25 Employees	\$15.00	\$16.00	\$15.00	\$16.00	January 1, 2022
Sonoma < 26 Employees	\$14.00	\$15.00	\$14.00	\$15.00	January 1, 2022
South San Francisco	\$15.25	\$15.80	\$15.25	\$15.80	January 1, 2022
Sunnyvale	\$16.30	\$17.10	\$16.30	\$17.10	January 1, 2022
West Hollywood > 50 Employees	\$14.00	\$15.50	\$14.00	\$15.50	January 1, 2022
West Hollywood < 51 Employees	\$14.00	\$15.00	\$14.00	\$15.00	January 1, 2022
West Hollywood Hotel Workers	\$14.00	\$17.64	\$14.00	\$17.64	January 1, 2022
Colorado	\$12.32	\$12.56	\$9.30	\$9.54	January 1, 2022
Denver	\$12.85	\$15.87	\$11.75	\$14.77	January 1, 2022
Connecticut - Wait Staff	\$6.38	\$14.00	\$6.38	\$13.00	July 1, 2022
Connecticut- Bartenders	\$8.23	\$14.00	\$8.23	\$13.00	July 1, 2022
Delaware	\$9.25	\$10.50	\$2.23	\$2.23	January 1, 2022
District of Columbia	\$15.20		\$5.05		
Florida	\$10.00	\$11.00	\$6.98	\$7.98	September 30, 2022



Georgia	\$7.25		\$2.13		
Guam	\$9.25	\$9.25			January 1, 2022
Hawaii	\$10.10		\$9.35		
Idaho	\$7.25		\$3.35		
Illinois	\$11.00	\$12.00	\$6.60	\$7.20	January 1, 2022
Chicago > 20 employees	\$15.00		\$9.00		
Chicago < 21 employees	\$14.00		\$8.40		
Cook County	\$13.00	\$13.00	\$6.60	\$7.20	January 1, 2022
Indiana	\$7.25		\$2.13		
lowa	\$7.25		\$4.35		
Kansas	\$7.25		\$2.13		
Kentucky	\$7.25		\$2.13		
Louisiana	\$7.25		\$2.13		
Maine	\$12.15	\$12.75	\$6.08	\$6.38	January 1, 2022
Portland	\$12.15	\$13.00	\$6.08	\$6.50	January 1, 2022
Rockland	\$12.15	\$13.00	\$6.08	\$6.50	January 1, 2022
Maryland < 15 employee	\$11.60	\$12.20	\$3.63		January 1, 2022
Maryland > 14 employee	\$11.75	\$12.50	\$3.63		January 1, 2022
Howard County	\$10.00	\$14.00			April 1, 2022
Howard County - Restaurants	\$8.50	\$12.50			April 1, 2022
Montgomery County < 10 employees	\$14.00		\$4.00		
Montgomery County > 10 < 51 employees	\$14.25		\$4.00		
Montgomery County > 50 employees	\$15.00		\$4.00		
Massachusetts	\$13.50	\$14.25	\$5.55	\$6.15	January 1, 2022
Michigan	\$9.65	\$9.87	\$3.67	\$3.75	January 1, 2022
Minnesota > 500K revenue	\$8.21	\$8.42	\$8.21	\$8.42	January 1, 2022
Minnesota < 500K revenue	\$10.08	\$10.33	\$10.08	\$10.33	January 1, 2022
Minneapolis < 101 employees		\$13.50		\$12.50	July 1, 2022
Minneapolis > 100 employees		\$15.00		\$14.25	July 1, 2021
St Paul > 10,000 employees	\$12.50	\$15.00	\$12.50	\$15.00	July 1, 2022
St Paul > 100 employees	\$12.50	\$13.50	\$12.50	\$13.50	July 1, 2022
St Paul > 5 employees	\$11.00	\$12.00	\$11.00	\$12.00	July 1, 2022
St Paul < 6 employees	\$10.00	\$10.75	\$10.00	\$10.75	July 1, 2022
Mississippi	\$7.25		\$2.13		



Missouri	\$10.30	\$11.15	\$5.15	\$5.58	January 1, 2022
Montana	\$8.75	\$9.20	\$8.75	\$9.20	January 1, 2022
Nebraska	\$9.00		\$2.13		
Nevada with health benefits	\$8.75	\$9.50	\$8.75	\$9.50	July 1, 2022
Nevada without health benefits	\$9.75	\$10.50	\$9.75	\$10.50	July 1, 2022
New Hampshire	\$7.25		\$3.26		
New Jersey > 5 and seasonal employees	\$12.00	\$13.00	\$4.13	\$5.13	January 1, 2022
New Jersey > 6 and seasonal employees	\$11.10	\$11.90	\$4.13	\$5.13	January 1, 2022
New Mexico	\$10.50	\$11.50	\$2.55	\$2.80	January 1, 2022
Albuquerque	\$10.50	\$11.50	\$6.30	\$6.90	January 1, 2022
Bernalillo County	\$10.50	\$11.50	\$2.55	\$2.80	January 1, 2022
Las Cruces	\$10.50	\$11.50	\$4.20	\$4.60	January 1, 2022
Santa Fe City	\$12.32	\$12.95			January 1, 2022
New York - NYC	\$15.00	\$15.00	\$12.50	\$12.50	January 1, 2022
New York - LI and Westchester County	\$14.00	\$15.00	\$11.65	\$12.50	January 1, 2022
New York - balance of the state	\$12.50	\$13.20	\$10.40	\$11.00	January 1, 2022
North Carolina	\$7.25		\$2.13		
North Dakota	\$7.25		\$4.86		
Ohio	\$8.80	\$9.30	\$4.40	\$4.65	January 1, 2022
Oklahoma	\$7.25		\$2.13		
Oregon Standard	\$12.75	\$13.50	\$12.75	\$13.50	July 1, 2022
Oregon Portland Metro	\$14.00	\$14.75	\$14.00	\$14.75	July 1, 2022
Oregon Nonurban Counties	\$12.00	\$12.50	\$12.00	\$12.50	July 1, 2022
Pennsylvania	\$7.25		\$2.83		
Puerto Rico	\$7.25	\$8.50	\$2.13	\$2.13	January 1, 2022
Rhode Island	\$11.50	\$12.25	\$4.89	\$4.89	January 1, 2022
South Carolina	\$7.25		\$2.13		
South Dakota	\$9.45	\$9.95	\$4.725	\$4.9750	January 1, 2022
Tennessee	\$7.25		\$2.13		
Texas	\$7.25		\$2.13		
Utah	\$7.25		\$2.13		
Vermont	\$11.75	\$12.55	\$5.88	\$6.28	January 1, 2022
Virgin Islands	\$10.50		\$4.20		
Virginia	\$9.50	\$11.00	\$2.13	\$2.13	January 1, 2022



Washington	\$13.69	\$14.49	\$13.69	\$14.49	January 1, 2022
Seatac hospitality & transportation workers	\$16.57	\$17.53	\$16.57	\$17.53	January 1, 2022
Seattle > 500 employees	\$16.69	\$17.27	\$16.69	\$17.27	January 1, 2022
Seattle Medical Benefit < 500 employee no tip	\$15.75	\$16.69	\$15.75	\$16.69	January 1, 2022
Seattle Medical Benefit < 500 employee \$1.69 tips	\$15.00	\$15.75	\$15.00	\$15.75	January 1, 2022
West Virginia	\$8.75		\$2.62		
Wisconsin	\$7.25		\$2.33		
Wyoming	\$7.25		\$2.13		

Overtime Exempt Limits	2021 Annual	2022 Annual	2021 Weekly	2022 Weekly
Federal	\$35,568.00	\$35,568.00	\$684.00	\$684.00
Alaska	\$43,014.40	\$43,014.40	\$827.20	\$827.20
California > 25 employees	\$58,240.00	\$62,400.00	\$1,120.00	\$1,120.00
California < 26 employees	\$54,080.00	\$58,240.00	\$1,040.00	\$1,120.00
Colorado > 60 hrs/wk	\$40,500.20	\$45,000.00	\$778.85	\$865.38
Maine	\$36,450.00	\$38,250.00	\$700.97	\$735.59
New York - NYC	\$58,500.00	\$58,500.00	\$1,125.00	\$1,125.00
New York - LI and Westchester County	\$54,600.00	\$58,500.00	\$1,050.00	\$1,125.00
New York - Remainder of the state	\$48,750.00	\$51,480.00	\$937.50	\$990.00
Washington < 51 employee	\$42,712.80	\$52,743.60	\$821.40	\$1,014.30
Washington > 50 employee	\$49,831.60	\$52,743.60	\$958.30	\$1,014.30

Federal Withholding FWT

Tax Table Change and each allowance will rise to \$4,300.

State Taxes		
Tax Code	State	Change
SWTAR	ARKANSAS	New tables
SWTCA	CALIFORNIA	All Factors changed
SWTCO	COLORADO	New CO W-4 form required
SWTGA	GEORGIA	New standard deduction amounts
SWTIL	ILLINOIS	Personal allowance increased
SWTIA	IOWA	Increased STD deduction, new tables
SWTKY	KENTUCKY	Increased standard deduction and lower tax rate



SWTLA	LOUISIANA	New tables
SWTME	MAINE	All factors changed
SWTMD	MARYLAND	Counties of St. Mary and Washington lowered their tax rates
SWTMI	MICHIGAN	Allowance increased
SWTMN	MINNESOTA	Increased allowance, new tables
SWTMS	MISSISSIPPI	New tables
SWTMO	MISSOURI	New STD deduction and tables
SWTNE	NEBRASKA	New tables and allowance amount
SWTNM	NEW MEXICO	New supplemental rate new tables
SWTNY	NEW YORK	New tables
SWTNC	NORTH CAROLINA	Increased standard deduction and lowered tax rate
SWTND	NORTH DAKOTA	New Tables
SWTOK	OKLAHOMA	New Tables and allowance amount

State Unemployment Wage Base Change		
State	2021	2022
Alabama	\$8,000	\$8,000
Alaska	\$43,600	\$45,200
Arizona	\$7,000	\$7,000
Arkansas	\$10,000	\$10,000
California	\$7,000	\$7,000
Colorado	\$13,600	\$17,000
Connecticut	\$15,000	\$15,000
Delaware	\$16,500	\$14,500
District of Columbia	\$9,000	\$9,000
Florida	\$7,000	\$7,000
Georgia	\$9,500	\$9,500
Hawaii	\$47,400	\$51,600
Idaho	\$43,000	\$46,500
Illinois	\$12,960	\$12,960
Indiana	\$9,500	\$9,500
lowa	\$32,400	\$34,800



Kansas	\$14,000	\$14,000	
Kentucky	\$10,800	\$10,800	
Louisiana	\$7,700	\$7,700	
Maine	\$12,000	\$12,000	
Maryland	\$8,500	\$8,500	
Massachusetts	\$15,000	\$15,000	
Michigan	\$9,500	\$9,500	
Minnesota	\$35,000	\$38,000	
Mississippi	\$14,000	\$14,000	
Missouri	\$11,000	\$11,000	
Montana	\$35,300	\$38,100	
Nebraska	\$9,000	\$9,000	
Nebraska	\$24,000	\$24,000	
Nevada	\$33,400	\$36,600	
New Hampshire	\$14,000	\$14,000	
New Jersey	\$36,200	\$39,800	
New Mexico	\$27,000	\$28,700	
New York	\$11,800	\$12,000	
North Carolina	\$26,000	\$28,000	
North Dakota	\$38,500	\$38,400	
Ohio	\$9,000	\$9,000	
Oklahoma	\$24,000	\$24,800	
Oregon	\$43,800	\$47,700	
Pennsylvania	\$10,000	\$10,000	
Puerto Rico	\$7,000	\$7,000	
Rhode Island	\$24,600	\$24,600	
Rhode Island High	\$26,100	\$26,100	
South Carolina	\$14,000	\$14,000	
South Dakota	\$15,000	\$15,000	
Tennessee	\$7,000	\$7,000	
Texas	\$9,000	\$9,000	
Utah	\$38,900	\$41,600	
Vermont	\$14,100	\$15,500	
Virgin Islands	\$32,500	\$30,800	



Virginia	\$8,000	\$8,000	
Washington	\$56,500	\$62,500	
West Virginia	\$12,000	\$9,000	
Wisconsin	\$14,000	\$14,000	
Wyoming	\$27,300	\$27,700	
Tax Code	Description	2021	2022
EENJWF	EE NJ WORKFORCE	36,200	39,800
EESUTAAK	EE AK EMPLOYMENT	43,600	52,200
EESUTANJ	EE NJ UNEMPLOYMENT	32,200	39,800
ERNJWF	ER NJ WORKFORCE	36,200	39,800
EECTPL	CT MEDICAL LEAVE	142,800	147,000
EEMAFL	MA EMPLOYEE FAMILY LEAVE	142,800	147,000
EEMAML	MA EMPLOYER MEDICAL LEAVE	142,800	147,000
EENJFL	NEW JERSEY FAMILY LEAVE TAX	138,200	151,900
EENYPFL	NY PAID FAMILY LEAVE	75,409	82,918
EESDICA	EE CA DISABILITY	128,298	145,600
EESDINJ	EMPLOYEE SDI NJ	138,200	151,900
EETDIHI	HI EMPLOYEE DISABILITY	1,103	1,200
EEWAPFL	WA EMPLOYER PFL	142,800	147,000
ERHIDI	EMPLOYER DISABILITY	1,102.90	1,200.30
ERMAFL	MAEMPLOYER FAMILY LEAVE	142,800	147,000
ERMAML	MA EMPLOYER MEDICAL LEAVE	142,800	147,000
ERRITMPDIS	RI TMP DISABILITY	74,000	81,500
ERWAPFL	WA EMPLOYER PFL	142,800	147,000
SDINJ	EMPLOYER SDI NJ	36,200	39,800
VPDI	NJ VOLUNTARY PLAN DISABILITY INSURANCE	138,200	151,900
VPDICA	CA VOLUNTARY PRIVATE PLAN DISABILITY	128,298	145,600



Local Taxe	25					
Indiana						
Tax Code	Description	2021	2022	Wage/ Tax Limit 2021	Wage/ Tax Limit 2022	Other
IN00009	IN CASS	0.029500	0.025000			
IN00048	IN MADISON	0.022500	0.016000			
IN00068	IN RANDOLPH	0.030000	0.025000			
Kentucky						
Tax Code	Description	2021	2022	Wage/Tax Limit 2021	Wage/ Tax Limit 2022	Other
1828	KY BOONE CNTY OPT	0.008000	0.008000	63,758	67,179	
1838	KY NEWPORT	0.025000	0.025000	142,800	147,000	
1858	KY JACKSON	0.020000	0.020000	142,800	147,000	
1864	KY TOMPKINSVILLE	0.015000	0.017500			
1898	KY FRANKLIN CITY	0.010000	0.010000	142,800	147,000	
18AL	KY FORT WRIGHT	0.009900	0.009900	142,800	147,000	
18AT	KY WILDER	0.022500	0.022500	142,800	147,000	
18BA	KY CRESTVIEW HILLS	0.011500	0.011500	142,800	147,000	
18CA	KY WARSAW CITY	0.010000	0.010000	142,800	147,000	
18CB	KY COLD SPRINGS CITY	0.010000	0.010000	142,800	147,000	
18CI	KY OWENTON	0.010000	0.015000			
18D3	KY ALEXANDRIA	0.015000	0.015000	142,800	147,000	
18E1	KY HIGHLAND HEIGHTS	0.010000	0.010000	142,800	147,000	
18F1	KY RUSSELL	0.015000	0.011500			
18ZJ	KY FORDSVILLE	NEW	0.012500			
KY05610	KY BOONE CNTY OPT	0.008000	0.008000	63,758	67,179	
KY08610	KY COVINGTON	0.024500	0.024500	142,800	147,000	
KY17265	KY FLORENCE	0.020000	0.020000	142,800	147,000	
KY31464	KY KENTON CNTY	0.007097	0.007097	142,800	147,000	



Ohio						
Tax Code	Description	2021	2022	Wage/ Tax Limit 2021	Wage/ Tax Limit 2022	Other
3663	OH HAMILTON	0.020000	0.020000			Now R-360
36JN	OH POWELL VILLAGE	0.007500	0.020000			
36MA	OH RIVERSIDE VILLAGE	0.025000	0.015000			
36WL	OH WEST LAFAYETTE VILLAGE	0.015000	0.015000			Now R-817
36XG	OH MALINTA VILLAGE	0.010000	0.010000			Now RITA 448
5617	OH DOYLESTOWN VILLAGE	0.020000	0.020000			Now R-261
56AE	OH CALDWELL	0.010000	0.010000			Now R-158
56YW	OH LOCKINGTON	NEW	0.010000			Now RITA-693
56YX	OH NASHVILLE	NEW	0.010000			Now R-698
56YY	OH JANERA CITY	NEW	0.010000			
LOC2605S	OH PIKE DELTA YORK SD	NEW	0.010000			
LOC6804S	OH SD PREBLE SHAWNEE	0.010000	0.017500			
LOC7508S	OH SD SIDNEY	NEW	0.007500			
LOCHILLIAC	OH HILLIARD CITY	0.020000	0.025000			

Oregon						
Tax Code	Description	2021	2022	Wage/ Tax Limit 2021	Wage/ Tax Limit 2022	Other
3810	OR TRIMET TRANSPORTATION TAX	0.007837	0.007937			
3811	OR LANE COUNTY MASS TRANSIT TAX	0.007600	0.007700			
3814	OR MULTNOMAH CNTY SHS					New Calculation
3815	OR MULTNOMAH CNTY PFA					New Calculation



Pennsylvania						
Tax Code	Description	2021	2022	Wage/ Tax Limit 2021	Wage/ Tax Limit 2022	Other
57RW	PA MONTGOMERY BORO LST LYCOMING			5.00	10.00	PSD 410403
57YR	PA LIMESTONE TWP LST CLARION			10.00	52.00	PSD 160302
58C7	PA CONNEAUT LAKE BORO LST CRAWFORD			10.00	52.00	PSD 200102
58R9	PA JACKSON TWP LST CAMBRIA			15.00	20.00	PSD 110303
59WM	PA ROME TWP LST CRAWFORD			20.00	10.00	PSD 200504
60XU	PA SCHUYLKILL TWP LST SCHUYLKILL			10.00	52.00	PSD 541002
65ZB	PA VALENCIA BORO LST BUTLER			10.00	52.00	PSD 100404
65ZE	PA DEAN TWP LST CAM- BRIA			10.00	52.00	PSD 110905
66Z6	PA PARKESBURG BORO LST CHESTER			NEW	52.00	PSD 361304
66Z7	PA STRASBURG BORO LST LANCASTER			NEW	52.00	PSD 360901

PA						
PSD Code	County	Description	2021 Residential Rate	2022 Residential Rate	2021 Non Residential Rate	2022 Non Residential Rate
040101	BEAVER	ALIQUIPPA CITY	0.013000	0.010000	0.013000	0.010000
190101	COLUMBIA	BENTON BORO	0.016000	0.010000	0.010000	0.010000
190102	COLUMBIA	BENTON TWP	0.016000	0.010000	0.010000	0.010000
190103	COLUMBIA	FISHING CREEK TWP	0.016000	0.010000	0.010000	0.010000
190104	COLUMBIA	JACKSON TWP	0.016000	0.010000	0.010000	0.010000
190105	COLUMBIA	STILLWATER BORO	0.016000	0.010000	0.010000	0.010000
190106	COLUMBIA	SUGARLOAF TWP	0.016000	0.010000	0.010000	0.010000



190306	COLUMBIA	MONTOUR TWP	0.012160	0.015600	0.010000	0.010000
231502	DELAWARE	COLWYN BORO	0.010000	0.010000	0.010000	0.000000
240202	ELK	RIDGWAY BORO	0.010000	0.011700	0.010000	0.010000
240304	ELK	ST MARY CITY	0.012000	0.015000	0.010000	0.010000
370501	LAWRENCE	NEW CASTLE CITY	0.020750	0.020750	0.019750	0.018150
390303	LEHIGH	LOWER MACUNGIE TWP	0.010000	0.011500	0.010000	0.010000
460402	MONTGOMERY	PLYMOUTH TWP	0.010000	0.010500	0.010000	0.010000
480702	NORTHAMP- TON	LOWER SAUCON TWP	0.012500	0.010000	0.010000	0.010000
560305	SOMERSET	MEYERSDALE BORO	0.010000	0.010000	0.005000	0.010000
650403	WESTMORE- LAND	MURRYSVILLE BORO	0.010000	0.012000	0.000000	0.000000

