



# Just the Facts...for 2010

**\*EMPLOYEE PAYROLL TAXES\*(as of 12/03/09)**

Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$106,800	6.20%	\$6,621.60
Medicare	no limit	1.45%	none
Federal w/tax	no limit	based on tax tables	

Tax Type	Wage Base	Rate	Tax Limit
RI TDI	\$57,900	1.2%	\$694.80
RI w/tax	no limit	based on tax tables	
MA w/tax	no limit	based on tax tables	
CT w/tax	no limit	based on federal w/tax	

**\*EMPLOYER PAYROLL TAXES\*(as of 12/03/09)**

Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$106,800	6.20%	\$6621.60
Medicare	no limit	1.45%	none
FUTA	\$ 7,000	.8 %	\$ 56.00

Tax Type	Wage Base	Rate	Tax Limit
RI JDF	\$19,000	.21%	\$39.90
RI SUI	\$19,000	based on company's experience	
MA SUI	\$14,000	" "	" "
CT SUI	\$15,000	" "	" "

Social Security earnings test-amount individuals may earn without loss of Social Security benefits...Refer to [www.ssa.gov](http://www.ssa.gov) website for rules.

**\*MINIMUM WAGE\***

	Effective Date	Rate	Wait staff
Federal	07/24/09	\$7.25	\$2.13
RI	01/01/07	\$7.40	\$2.89
MA	01/01/08	\$8.00	\$2.63
CT	01/01/10	\$8.25	\$5.69

**\*TAX DEFERRED DEDUCTIONS \* (as of 12/03/09)**

401-k	contribution limit	\$16,500	(\$22,000)
403-b	" "	\$16,500	(\$22,000)
457	" "	\$16,500	(\$22,000)
SEP	" "	25% up to \$49,000	
SIMPLE	" "	\$11,500	(\$14,000)

Mileage rate 1/1/10 .50 cents per mile

Amount in ( ) includes 'catch-up' amount for employee age 50 and older

**\*DIRECTORY OF TAX AGENCIES\***

<b>IRS</b>	Internal Revenue Service Center 800-829-4933	<b>RI Department of Labor &amp; Training</b> Center General Complex 1511 Pontiac Avenue Cranston, RI 02920 401-462-8000
<b>SSA</b>	Social Security Administration 800-772-1213	
<b>RI w/tax</b>	RI Division of Taxation One Capitol Hill Providence, RI 02908-5800 401-574-8829	<b>RI SUI</b> RI Employer Tax Section 1 Capitol Hill Suite 36 Providence, RI 02908 401-574-8700
<b>MA w/tax</b>	Mass Department of Revenue PO Box 7010 Boston, MA 02204 617-887-6367	<b>MA SUI</b> Mass. Dept of Employment Security 19 Staniford Street 5 <sup>th</sup> Floor DET Boston, MA 02114-2589 617-626-6895
<b>CT w/tax</b>	Connecticut Dept. of Revenue Services 25 Sigourney Street Suite 2 Hartford, CT 06106 860-297-5962	<b>CT SUI</b> Connecticut Employment Security Div Labor Department 200 Folly Brook Blvd. Wethersfield, CT 06109-1114 860-263-6000

**\* IMPORTANT DATES\***

* Jan 1 New Years Day	Apr 21 Professional Admin Day	*Oct 11 Columbus Day
Jan 18 ML King Jr. Day	May 9 Mother's Day	Nov 2 Election Day
Feb 14 Valentine's Day	*May 31 Memorial Day	Nov 7 Daylight Savings Ends
Feb 15 President's Day	Jun 20 Father's Day	*Nov 11 Veterans Day
Mar 14 Daylight Savings Begins	*Jul 4 Independence Day	*Nov 25 Thanksgiving Day
Mar 17 St. Patrick's Day	*Aug 9 Victory Day	Dec 2 Hanukkah
Apr 4 Easter	*Sep 6 Labor Day	*Dec 25 Christmas

\* Denotes CSC Paymaster holiday

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Wishing you a healthy and prosperous 2010 from everyone at **CSC Paymaster Inc.**