



Just the Facts...for 2022

EMPLOYEE PAYROLL TAXES (as of 01/01/22)

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$147,000.00	6.20%	\$9,114.00	RI w/tax	no limit	based on tax tables	
Medicare*	no limit	1.45%	none	RI TDI	\$81,500.00	1.1%	\$896.50
*Over \$200,000 (an add'l 0.9%) 2.35%				MA w/tax	no limit	based on tax tables	
Federal w/tax	no limit	based on tax tables		MA PFML	\$147,000.00	0.344%	\$505.68
				CT w/tax	no limit	based on tax tables	
				CT PFML	\$147,000.00	0.5%	\$735.00

EMPLOYER PAYROLL TAXES (as of 01/01/22)

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security*	\$147,000.00	6.20%	\$9,114.00	RI JDF	\$24,600	0.21%	\$51.66
Medicare	no limit	1.45%	none	RI SUI	\$24,600	Both JDF& SUI if rate less than 9.59%	
FUTA	\$7,000.00	0.60%	\$42.00	RI JDF	\$26,100	0.21%	\$54.81
				RI SUI	\$26,100	Both JDF& SUI if rate is 9.59% or >	
				MA SUI	\$15,000		
				MA PFML*	\$147,000.00	0.336%	\$493.92
						(*only for employers with 25 or more employees)	
				CT SUI	\$15,000		

*Social Security earnings test-amount individuals may earn without loss of Social Security benefits...Refer to www.ssa.gov for rules

MINIMUM WAGE

	Effective Date	Rate	Wait staff
Federal	07/24/09	\$7.25	\$2.13
RI	01/01/22	\$12.25	\$3.89
MA	01/01/22	\$14.25	\$6.15
CT	07/01/22	\$14.00	\$6.38
		CT Bartender	\$8.23

TAX DEFERRED DEDUCTIONS (as of 01/1/22)

401-K	contribution limit	\$20,500	(\$27,000)
403-B	" "	\$20,500	(\$27,000)
457	" "	\$20,500	(\$27,000)
SEP	" "	25% up to	\$61,000
SIMPLE	" "	\$14,000	(\$17,000)

Mileage rate 7/1/2022 .625 cents per mile

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

DIRECTORY OF TAX AGENCIES

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

IMPORTANT DATES

May	30	Memorial Day	November	11	Veterans Day
July	4	Independence Day	November	24	Thanksgiving Day
August	8	Victory Day	November	25	Black Friday
September	5	Labor Day	December	26	Christmas Day *observed*
October	10	Columbus Day	January	2	New Year's Day 2023 *observed*

CSC Paymaster office may be closed or open for limited hours. Review payroll package cover sheet as the dates get near!

Customer Service: P# 401-785-0300 F# 401-785-9895	General/Tax Manager: Brian Esposito
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Wishing you a healthy and prosperous 2022 from everyone at **CSC Paymaster Inc.**