



2009 PAYROLL COMPLIANCE HIGHLIGHTS

FEDERAL		STATE UI/DI WAGE BASES																																																																																																																																																																																																																																																																										
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Additional catch-up contribution limits, age 50 or older																																																																																																																																																																																																																																																																												
- 401(k)	\$5,500																																																																																																																																																																																																																																																																											
- 403(b)	\$5,500																																																																																																																																																																																																																																																																											
- 457	\$5,500																																																																																																																																																																																																																																																																											
- SIMPLE	\$2,500																																																																																																																																																																																																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center; background-color: #003366; color: white;">MILEAGE ALLOWANCE</td> </tr> <tr> <td style="width: 80%;">Standard business mileage rate</td> <td style="text-align: right;">\$0.55 per mile</td> </tr> <tr> <td>Charitable mileage rate</td> <td style="text-align: right;">\$0.14 per mile</td> </tr> <tr> <td>Medical/Moving mileage rate</td> <td style="text-align: right;">\$0.24 per mile</td> </tr> </table>	MILEAGE ALLOWANCE		Standard business mileage rate	\$0.55 per mile	Charitable mileage rate	\$0.14 per mile	Medical/Moving mileage rate	\$0.24 per mile																																																																																																																																																																																																																																																																				
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This document is provided as a reference summary of important payroll related rates/limits for 2009. Refer to the current regulations provided by the applicable federal and state regulatory authorities and other sources for complete details, including updates or possible exceptions that may apply to certain employees and employers.