

2010 PAYROLL COMPLIANCE HIGHLIGHTS

FEDERAL		STATE UI/DI WAGE BASES							
		State	Type	2010	2009	State	Type	2010	2009
Minimum wage, effective 7/24/09	\$7.25	Alabama	UI	\$ 8,000	\$ 8,000	Nebraska	UI	\$ 9,000	\$ 9,000
Minimum wage, prior to 7/24/08	\$6.55	Alaska	UI	\$ 34,100	\$ 32,700	Nevada	UI	\$ 27,000	\$ 26,600
Tipped minimum wage	\$2.13	Arizona	UI	\$ 7,000	\$ 7,000	New Hampshire	UI	\$ 10,000	\$ 8,000
Supplemental rate	25%	Arkansas	UI	\$ 12,000	\$ 10,000	New Jersey	UI/DI	\$ 29,700	\$ 28,900
Supplemental rate, portion over 1,000,000	35%	California	SDI	\$ 93,316	\$ 90,669	New Mexico	UI	\$ 20,800	\$ 20,900
Maximum advance earned income credit	\$1,830	California	UI	\$ 7,000	\$ 7,000	New York	UI	\$ 8,500	\$ 8,500
		Colorado	UI	\$ 10,000	\$ 10,000	DI		\$ 120	\$ 120
		Connecticut	UI	\$ 15,000	\$ 15,000	(wkly)	(wkly)		
		Dist of Col	UI	\$ 9,000	\$ 9,000	North Carolina	UI	\$ 19,700	\$ 19,300
		Delaware	UI	\$ 10,500	\$ 10,500	North Dakota	UI	\$ 24,700	\$ 23,700
		Florida	UI	\$ 7,000	\$ 7,000	Ohio	UI	\$ 9,000	\$ 9,000
		Georgia	UI	\$ 8,500	\$ 8,500	Oklahoma	UI	\$ 14,900	\$ 14,200
		Hawaii	SDI	\$ 901.70	\$ 877.69	Oregon	UI	\$ 32,100	\$ 31,300
		(wkly)	(wkly)			Pennsylvania	UI	\$ 8,000	\$ 8,000
		UI		\$ 34,900	\$ 13,000	Puerto Rico	UI	\$ 7,000	\$ 7,000
		Idaho	UI	\$ 33,300	\$ 33,200	SDI		\$ 9,000	\$ 9,000
		Illinois	UI	\$ 12,520	\$ 12,300	Rhode Island	UI	\$ 19,000	\$ 18,000
		Indiana	UI	\$ 7,000	\$ 7,000	SDI		\$ 57,900	\$ 56,000
		Iowa	UI	\$ 24,500	\$ 23,700	South Carolina	UI	\$ 7,000	\$ 7,000
		Kansas	UI	\$ 8,000	\$ 8,000	South Dakota	UI	\$ 10,000	\$ 9,500
		Kentucky	UI	\$ 8,000	\$ 8,000	Tennessee	UI	\$ 9,000	\$ 9,000
		Louisiana	UI	\$ 7,700	\$ 7,000	Texas	UI	\$ 9,000	\$ 9,000
		Maine	UI	\$ 12,000	\$ 12,000	Utah	UI	\$ 28,300	\$ 27,800
		Maryland	UI	\$ 8,500	\$ 8,500	Vermont	UI	\$ 10,000	\$ 8,000
		Massachusetts	UI	\$ 14,000	\$ 14,000	Virgin Islands	UI	\$ 22,200	\$ 22,100
		Michigan	UI	\$ 9,000	\$ 9,000	Virginia	UI	\$ 8,000	\$ 8,000
		Minnesota	UI	\$ 27,000	\$ 26,000	Washington	UI	\$ 36,800	\$ 35,700
		Mississippi	UI	\$ 7,000	\$ 7,000	West Virginia	UI	\$ 12,000	\$ 12,000
		Missouri	UI	\$ 13,000	\$ 12,500	Wisconsin	UI	\$ 12,000	\$ 12,000
		Montana	UI	\$ 26,000	\$ 25,100	Wyoming	UI	\$ 22,800	\$ 21,500

This document is provided as a reference summary of important payroll related rates/limits for 2010. 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.