

Supplemental Tax Update 2021

Federal Tax Changes

- Social Security (FICA) Maximum Wage Limit changes to \$142,800 for 2021 with a Maximum Withholding Amount of \$8,853.60
- Federal Income Tax Withholding Adjustment for Nonresident Alien Employees
- Federal Income Tax Table (FIT) – [Read More](#)

State Income Tax (SIT) rate changes

- Arkansas – [Read More](#)
- Iowa – [Read More](#)
- Kentucky – [Read More](#)
- Maine – [Read More](#)
- Missouri – [Read More](#)
- New York – [Read More](#)
- South Carolina – [Read More](#)

State Unemployment Insurance (SUI) Wage Base Changes

- Alaska—————\$43,600
- Arkansas—————\$10,000
- Hawaii—————\$47,400
- Idaho—————\$43,000
- Illinois—————\$12,960
- Iowa—————\$32,400
- Kentucky—————\$11,100
- Missouri—————\$11,000
- Montana—————\$35,300
- Nevada—————\$33,400
- New Jersey—————\$36,200
- New Mexico—————\$27,000
- New York—————\$11,800
- North Carolina—————\$26,000
- North Dakota—————\$38,500
- Oklahoma—————\$24,000
- Oregon—————\$43,800
- Rhode Island—————\$24,600
- Utah—————\$38,900
- Vermont—————\$14,100
- Washington—————\$56,500
- Wyoming—————\$27,300

State Disability Insurance (SDI) changes

- California – Employee Percentage Rate = 1.2% with a Wage Limit of \$128,298
- Hawaii – increase to weekly wage limit to \$1,102.90 and weekly tax withheld to \$5.51
- Rhode Island – Employee Percentage Rate = 1.3% with a Wage Limit of \$74,000

Local Income Tax (LIT) Changes

- Kentucky
 - None
- Ohio

- Edon OH24640 1.75%
- Fairborn City OH25914 2.00%
- Helena OH34800 **(NEW)** 1.00%
- Jackson in Jackson Co OH38221 1.50%
- Lancaster OH41720 2.20%
- Middletown OH49840 2.00%
- Ridgedale OHSD048439 1.00%
- Smithfield Village OH72788 0.00%
- Timberlake OH76834 2.00%
- Toledo OH77000 2.50%
- Washington Court House CSD OHSD045013 1.00%
- Waynesville Village OH99051 0.75%
- New York
 - Yonkers - [Read More](#)

Minimum Wage Changes for 2021

- Alabama ----- \$9.50 – Effective 5/1/2021
- Alaska ----- \$10.34
- Arizona ----- \$12.15
- Arkansas ----- \$11.00
- California ----- \$14.00
- Colorado ----- \$12.32
- Connecticut ----- \$13.00 – Effective 8/1/2021
- Connecticut ----- \$14.00 – Effective 7/1/2022
- Connecticut ----- \$15.00 – Effective 6/1/2023
- Delaware ----- \$10.25 – Effective 10/1/2021
- Florida ----- \$8.65
- Hawaii ----- \$11.00
- Illinois ----- \$11.00
- Maine ----- \$12.15
- Massachusetts ----- \$13.50
- Maryland ----- \$11.75
- Michigan ----- \$9.87
- Minnesota ----- \$10.08
- Missouri ----- \$10.30
- Montana ----- \$8.75
- Nevada ----- \$9.75 – Effective 7/1/2021
- New Jersey ----- \$12.00
- New Mexico ----- \$10.50
- New York ----- \$12.50
- Ohio ----- \$8.80
- Oregon ----- \$12.75 – Effective 7/1/2021
- Oregon ----- \$13.50 – Effective 7/1/2022
- Rhode Island ----- \$12.00
- South Dakota ----- \$9.45
- Vermont ----- \$11.75
- Virginia ----- \$9.50 – Effective 5/1/2021
- Washington ----- \$13.69

State-specific Changes for 2021

- (NJ) New Jersey Tax Updates effective 1/1/2021
 - SUI – Rate = Employee Rate = 0.3825% with a limit of \$36,200
 - FLI – Rate = Employee Rate = 0.28% with a limit of \$138,200
 - SDI – Employer Rate = 0.50 % with a limit of \$36,200 and Employee Rate = 0.47% with a limit of \$138,200
 - SWF – Employer Rate = 0.1175% and Employee Rate = 0.0425% with a limit of \$36,200