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James Paille • Dec. 14, 2014



2015 not only brings new rates, it also brings new Affordable Care Act (ACA) reporting requirements. Effective January 2015, large employers – defined as having 50 or more Full-Time Equivalents, or FTEs – will need to start accumulating health

insurance information for each employee. This will result in providing each

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California	\$9.00 eff. 7/1/2015
Colorado	\$8.23
Connecticut	\$9.15
Delaware	\$8.25 eff. 6/1/2015
District of Columbia	\$10.50 eff. 7/1/2015
Florida	\$8.05
Hawaii	\$7.75
Illinois	\$10.00
Maryland	\$8.00
Massachusetts	\$9.00
Minnesota	\$9.00 eff. 8/1/2015
Missouri	\$7.65
Montana	\$8.05
Nebraska	\$8.00
Nevada	\$8.25
New Jersey	\$8.38
New York	\$8.75 eff. 12/31/2014

Ohio

\$8.10

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Washington

\$9.47

West Virginia

\$8.00 eff. 12/31/2014

2015 Rates

Item	2014	2015
Social Security	\$117,000	\$118,500
– FICA (6.2%)	\$7,254	\$7,347
– Medicare (1.45%)	\$200,000	\$200,000
– Medicare (2.35%)	> \$200,000	>\$200,000
Domestic Worker Threshold	\$1,900	\$1,900
Elections Workers	\$1,600	\$1,600
Transit Passes / Van Pool / Bike	\$130 / \$130 / \$20	\$130 / \$130 / \$20
Parking	\$250	\$250
415(b)(1)(A) Defined Benefit Max	\$210,000	\$210,000
Max Contribution	\$52,000	\$53,000
Education Assistance	\$5,250	\$5,250
Limitations	\$17,500	\$18,000
– 401(k)	\$17,500	\$18,000
	\$12,000	\$18,000

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Annual Compensation Limits	\$385,000	\$395,000
– 401 Gvt Plans in Effect 7/1/93		
HSA:	\$1,250 / \$2,500	\$1,300 / \$2,600
– Annual Deduction Limit Single / Family	\$6,350 / \$12,700	\$6,450 / \$12,900
– Maximum Out-of-Pocket Single / Family	\$3,300 / \$6,550	\$3,350 / \$6,650
– Maximum Annual Contribution Single / Family	\$1,000	\$1,000
– Maximum Annual Catch-Up (55)		
Foreign Income Exclusion	\$99,200	\$100,800
Minimum Annual Comp 408	\$550	\$600
Adoption Exclusion Limits Tax Credit	\$13,190	\$13,400
– Phase Out AGI	\$197,880	\$201,010
– Total Exclusion AGI	\$237,880	\$241,010
Definition of Control Employee	\$105,000	\$105,000
– Corp Officer	\$105,000	\$105,000
– Earnings Test	\$210,000	\$215,000
Definition of Highly Comp.	\$115,000	\$120,000
Key Employee Top Heavy Plan	\$170,000	\$170,000
Long-Term Premiums	\$370	\$380
– < 40	\$700	\$710
– 40-50	\$1,400	\$1,430
– 50-60		

— 60-70	\$3,720	\$3,800
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2015	\$100,800	\$14,112
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State Unemployment Insurance Wage Base Changes*

State	2014	2015
Colorado	\$11,700	\$11,800
Iowa	\$26,800	\$27,300
Kansas	\$8,000	\$12,000
Kentucky	\$9,600	\$9,900
Massachusetts	\$14,000	\$15,000
Minnesota	\$29,000	\$30,000
Montana	\$29,000	\$29,500
Nevada	\$27,400	\$27,800
New Jersey	\$31,500	\$32,000
New York	\$10,300	\$10,500
Oklahoma	\$18,700	\$17,000
Oregon	\$35,000	\$35,700

Pennsylvania	\$8,750	\$9,000
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Washington	\$41,300	\$42,100
Wyoming	\$24,500	\$24,700

**Only states with changes for 2014 are shown. All numbers are current as of Nov 20, 2014 and subject to additions and changes.*

James Paille, CPP, is the Director of Operations for Thomson Reuters’ [myPay Solutions](#) and has been an executive manager in the payroll service industry for over 30 years, specializing in managing multi-location offices. A member of the APA’s Board of Directors and National Speakers Bureau, he chairs the CPP Certification Review Panel. Paille holds a BS in Accounting from St. John Fisher College in Rochester, NY.

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