



Just the Facts...for 2023

EMPLOYEE PAYROLL TAXES (as of 01/01/23)

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$160,200.00	6.20%	\$9,932.40	RI w/tax	no limit	based on tax tables	
Medicare*	no limit	1.45%	none	RI TDI	\$84,000.00	1.1%	\$924.00
*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	\$160,200.00	0.318%	\$509.44
				CT w/tax	no limit	based on tax tables	
				CT PFML	\$160,200.00	0.5%	\$801.00

EMPLOYER PAYROLL TAXES (as of 01/01/23)

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security*	\$160,200.00	6.20%	\$9,932.40	RI JDF	\$28,200	0.21%	\$59.22
Medicare	no limit	1.45%	none	RI SUI	\$28,200	Both JDF& SUI if rate less than 9.49%	
FUTA	\$7,000.00	0.60%	\$42.00	RI JDF	\$29,700	0.21%	\$62.37
				RI SUI	\$29,700	Both JDF& SUI if rate is 9.49% or >	
				MA SUI	\$15,000		
				MA PFML*	\$160,200.00	0.312%	\$499.82
						(*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	01/01/23	\$13.00	\$3.89
MA	01/01/23	\$15.00	\$6.75
CT	06/01/23	\$15.00	\$6.38
		CT Bartender	\$8.23

TAX DEFERRED DEDUCTIONS (as of 01/1/23)

401-K	contribution limit	\$22,500	(\$30,000)
403-B	" "	\$22,500	(\$30,000)
457	" "	\$22,500	(\$30,000)
SEP	" "	25% up to	\$66,000
SIMPLE	" "	\$15,500	(\$19,000)

Mileage rate 1/1/2023 .655 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

January	2	New Year's Day *observed*	October	9	Columbus Day
May	29	Memorial Day	November	10	Veterans Day *observed*
July	4	Independence Day	November	23	Thanksgiving Day
August	14	Victory Day	November	24	Black Friday
September	4	Labor Day	December	25	Christmas Day

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	Tax Manager: Brian Esposito
	Payroll Manager: Kelly Leamy
Mailing Address: 37 Jefferson Blvd Warwick RI 02888	Implementation Manager: Matt Wentzell
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Wishing you a healthy and prosperous 2023 from everyone at **CSC Paymaster Inc.**