



**Paymaster**  
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Just the **Facts**...for 2024

**\*EMPLOYEE PAYROLL TAXES\* (as of 01/01/24)**

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$168,600.00	6.20%	\$10,453.20	RI w/tax	no limit		based on tax tables
Medicare*	no limit	1.45%	none	RI TDI	\$87,000.00	1.2%	\$1044.00
<b>*Over \$200,000 (an add'l 0.9%) 2.35%</b>				MA w/tax	no limit		based on tax tables
Federal w/tax	no limit		based on tax tables	MA PFML	\$168,600.00	0.46%	\$775.56
				CT w/tax	no limit		based on tax tables
				CT PFML	\$168,600.00	0.5%	\$843.00

**\*EMPLOYER PAYROLL TAXES\* (as of 01/01/24)**

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security*	\$168,600.00	6.20%	\$10,453.20	RI JDF	\$29,200	0.21%	\$61.32
Medicare	no limit	1.45%	none	RI SUI	\$29,200	Both JDF& SUI if rate less than 9.49%	
FUTA	\$7,000.00	0.60%	\$42.00	<b>RI JDF</b>	<b>\$30,700</b>	<b>0.21%</b>	<b>\$64.47</b>
				<b>RI SUI</b>	<b>\$30,700</b>	Both JDF& SUI if rate is 9.49% or >	
				MA SUI	\$15,000		
				MA PFML*	\$168,600.00	0.42%	\$708.12
							(*only for employers with 25 or more employees)
				CT SUI	\$25,000		

\*Social Security earnings test-amount individuals may earn without loss of Social Security benefits...Refer to [www.ssa.gov](http://www.ssa.gov) for rules

**\*MINIMUM WAGE\***

	Effective Date	Rate	Wait staff
Federal	07/24/09	\$7.25	\$2.13
RI	01/01/24	\$14.00	\$3.89
MA	01/01/23	\$15.00	\$6.75
CT	01/01/24	\$15.69	\$6.38
		CT Bartender	\$8.23

**\*TAX DEFERRED DEDUCTIONS\* (as of 01/1/24)**

401-K	contribution limit	\$23,000	(\$30,500)
403-B	" "	\$23,000	(\$30,500)
457	" "	\$23,000	(\$30,500)
SEP	" "	25% up to	\$69,000
SIMPLE	" "	\$16,000	(\$19,500)

Mileage rate 1/1/2024 .67 cents per mile

Amount in ( ) includes 'catch-up' amount for employee age 50 and older

**\*DIRECTORY OF TAX AGENCIES\***

<b>IRS</b>	Internal Revenue Service Center 800-829-4933	<b>RI Department of Labor &amp; Training</b> Center General Complex 1511 Pontiac Avenue Cranston, RI 02920 401-462-8000
<b>SSA</b>	Social Security Administration 800-772-1213	
<b>RI w/tax</b>	RI Division of Taxation One Capitol Hill Providence, RI 02908-5800 401-574-8829	<b>RI SUI</b> RI Employer Tax Unit 1511 Pontiac Avenue Cranston, RI 02920 401-574-8700
<b>MA w/tax</b>	Mass Department of Revenue PO Box 7010 Boston, MA 02204 617-887-6367	<b>MA SUI</b> Mass Dept of Employment Security 19 Staniford Street 5 <sup>th</sup> Floor DET Boston, MA 02114-2589 617-626-6895
<b>CT w/tax</b>	Connecticut Dept. of Revenue Services 25 Sigourney Street Suite 2 Hartford, CT 06106 860-297-5962	<b>CT SUI</b> Connecticut Employment Security Division Labor Department 200 Folly Brook Blvd. Wethersfield, CT 06109-1114 860-263-6000

**\*IMPORTANT DATES\***

January	1	New Year's Day	October	14	Columbus Day
May	27	Memorial Day	November	11	Veterans Day
July	4	Independence Day	November	28	Thanksgiving Day
August	12	Victory Day (RI only)	November	29	Black Friday
September	2	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

Finance Director: **Brian Esposito**  
Payroll Manager: **Kelly Leamy**  
Implementation Manager: **Matt Wentzell**  
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Wishing you a healthy and prosperous 2024 from everyone at **CSC Paymaster Inc.**