

EMPLOYEE PAYROLL TAXES

Tax Type	Wage Base	Rate	Tax Limit	as of 1/1/2026	Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$184,500	6.20%	\$11,439.00		RI w/tax	no limit	based on tax tables	
Medicare ¹	no limit	1.45%	none		RI TDI	\$100,000	1.10%	\$1,100.00
¹ Over \$200k, add 0.9%		2.35%	none		MA w/tax	no limit	based on tax tables	
Federal w/tax	no limit		based on tax tables		MA PFML	\$184,500	0.46%	\$848.70
					CT w/tax	no limit	based on tax tables	
					CT PFML	\$184,500	0.50%	\$922.50

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Social Security ²	\$184,500	6.20%	\$11,439.00		RI JDF ³	\$30,800	0.21%	\$64.68
Medicare	no limit	1.45%	none		RI SUI ³	\$30,800	assigned by the state	
FUTA	\$7,000	0.60%	\$42.00		RI JDF ⁴	\$32,300	0.21%	\$67.83
					RI SUI ⁴	\$32,300	assigned by the state	
					MA SUI	\$15,000	assigned by the state	
					MA PFML ⁵	\$184,500	0.42%	\$774.90
					CT SUI	\$27,000	assigned by the state	

MINIMUM WAGE

	Effect. Date	Rate	Wait Staff	as of 1/1/2026
Federal		\$ 7.25	\$2.13	72.5 cents per mile
RI	01/01/26	\$16.00	\$3.89	
MA	01/01/23	\$15.00	\$6.75	
CT	01/01/26	\$16.94	\$6.38	
CT Bartender			\$8.23	

MILEAGE RATE

DIRECTORY OF TAX AGENCIES

IRS	Internal Revenue Service Ctr.	800-829-4933
SSA	Social Security Administration	800-772-1213
RI Dept. of Labor & Training	RI DLT	401-462-8000
RI w/tax	RI Division of Taxation	401-574-8829
RI SUI	RI Employer Tax Unit	401-574-8700
MA w/tax	MA Dept. of Revenue	617-887-6367
MA SUI	MA Dept. of Employment Sec.	617-626-6895
CT w/tax	CT Dept. of Revenue Services	860-297-5962
CT SUI	CT Employment Security Div.	860-263-6000

IMPORTANT CSC PAYMASTER DATES

Where indicated** our office maybe open limited hours
 Watch for more information as dates near

Jan 1	New Year's Day	Nov 11	Veterans Day**
May 25	Memorial Day	Nov 26	Thanksgiving Day
June 19	Juneteenth**	Nov 27	Black Friday**
July 3	Ind Day (Observed)	Dec 24	Christmas Eve**
Aug 10	Victory Day (RI Only)**	Dec 25	Christmas Day
Sep 7	Labor Day	Dec 31	New Year's Eve**
Oct 12	Columbus/Indigenous Peoples Day**		

While we strive for accuracy, the information contained in this document is provided for informational purposes only. It may not be current, is subject to change, and may not be applicable to every client.

TAX DEFERRED DEDUCTIONS

	as of 1/1/2026	Contribution Limit	Catch-up Age 50 & Older	Catch-up Age 60-63
401(k)	\$24,500		\$32,500	\$35,750
403(b)	\$24,500		\$32,500	\$35,750
457	\$24,500		\$32,500	\$35,750
SIMPLE	\$17,000		\$21,000	\$22,250
SEP	25% up to \$72,000			

CSC PAYMASTER COMPANY INFORMATION

Payroll Manager	Kelly Leamy
Time & Labor Manager	Kathy Bennett
HR Platform Manager	John Barone
Implementation Manager	Matt Wentzell
Sales Team Manager	Donna Osley
Director of Tax and Finance	Brian Esposito
Director of Operations	Kristin Phillips
Accounts Receivable	Karen O'Connor
Mailing Address	37 Jefferson Blvd Warwick, RI 02888
Customer Service	P. 401-785-0300 F. 401-785-9895
General Email	info@cscpaymaster.com
Website	www.cscpaymaster.com

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Your trusted Payroll, HR, and Time Management partner.