

## EMPLOYEE PAYROLL TAXES

as of 1/1/2026

Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$184,500	6.20%	\$11,439.00
Medicare <sup>1</sup>	no limit	1.45%	none
<sup>1</sup> Over \$200k, add 0.9%		2.35%	none
Federal w/tax	no limit	based on tax tables	

Tax Type	Wage Base	Rate	Tax Limit
RI w/tax	no limit	based on tax tables	
RI TDI	\$100,000	1.10%	\$1,100.00
MA 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

## EMPLOYER PAYROLL TAXES

as of 1/1/2026

Tax Type	Wage Base	Rate	Tax Limit
Social Security <sup>2</sup>	\$184,500	6.20%	\$11,439.00
Medicare	no limit	1.45%	none
FUTA	\$7,000	0.60%	\$42.00

<sup>2</sup> Social Security Earnings Test - For the amount individuals may earn without loss of Social Security benefits, refer to [www.ssa.gov](http://www.ssa.gov) for current year rules

Tax Type	Wage Base	Rate	Tax Limit
RI JDF <sup>3</sup>	\$30,800	0.21%	\$64.68
RI SUI <sup>3</sup>	\$30,800	assigned by the state	
RI JDF <sup>4</sup>	\$32,300	0.21%	\$67.83
RI SUI <sup>4</sup>	\$32,300	assigned by the state	

<sup>3</sup> Wage base for both JDF and SUI if rate is **less** than 9.19%

<sup>4</sup> Wage base for both JDF and SUI if rate is 9.19% or **higher**

MA SUI	\$15,000	assigned by the state	
MA PFML <sup>5</sup>	\$184,500	0.42%	\$774.90
CT SUI	\$27,000	assigned by the state	

<sup>5</sup> Tax applicable for employers with 25 or more employees

### MINIMUM WAGE

	Effect. Date	Rate	Wait Staff
Federal		\$ 7.25	\$2.13
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

as of 1/1/2026

72.5 cents per mile

## DIRECTORY OF TAX AGENCIES

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

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

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