



Just the Facts...for 2021

***EMPLOYEE PAYROLL TAXES* (as of 01/01/21)**

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$142,800.00	6.20%	\$8,853.60	RI TDI	\$74,000.00	1.3%	\$962.00
Medicare*	no limit	1.45%	none	RI w/tax	no limit	based on tax tables	
*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		CT w/tax	no limit	based on tax tables	

***EMPLOYER PAYROLL TAXES* (as of 01/01/21)**

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$142,800.00	6.20%	\$8,853.60	RI JDF	\$24,600	.21%	\$51.66
Medicare	no limit	1.45%	none	RI SUI	\$24,600	Both JDF& SUI if rate less than 9.59%	
FUTA	\$7,000.00	.60%	\$42.00	RI JDF	\$26,100	.21%	\$54.81
				RI SUI	\$26,100	Both JDF& SUI if rate is 9.59% or >	
				MA SUI	\$15,000		
				CT SUI	\$15,000		

Social Security earnings test-amount individuals may earn without loss of Social Security benefits...Refer to www.ssa.gov website for rules.

MINIMUM WAGE

	Effective Date	Rate	Wait staff
Federal	07/24/09	\$7.25	\$2.13
RI	10/01/20	\$11.50	\$3.89
MA	01/01/21	\$13.50	\$5.55
CT	08/01/21	\$13.00	\$6.38
		CT Bartender	\$8.23

***TAX DEFERRED DEDUCTIONS* (as of 01/1/21)**

401-K	contribution limit	\$19,500	(\$26,000)
403-B	" "	\$19,500	(\$26,000)
457	" "	\$19,500	(\$26,000)
SEP	" "	25% up to	\$58,000
SIMPLE	" "	\$13,500	(\$16,500)

Mileage rate 1/1/2021 .56 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 Section
1 Capitol Hill Suite 36
Providence, RI 02908
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 5th 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 1 New Year's Day
May 31 Memorial Day
July 5 Independence Day *observed*
August 9 Victory Day
September 6 Labor Day

October 11 Columbus Day
November 11 Veterans Day
November 25 Thanksgiving Day
November 26 Black Friday
December 24 Christmas Eve *Day observed*
December 31 New Year's Eve *Day observed*

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

General Manager:

Brian Esposito

Payroll Manager:

Kelly Leamy

Mailing Address: 37 Jefferson Blvd
Warwick RI 02888

Implementation Manager:

Matt Wentzell

Email: info@cscpaymaster.com

Tax Manager:

Cheryl Prophet

Web Site: www.cscpaymaster.com

Accts. Receivable:

Karen O'Connor

Wishing you a healthy and prosperous 2021 from everyone at **CSC Paymaster Inc.**