

Payroll Limitation Guide for Owners and Officers

State	Policy Effective As of Date	Executive Officer Annual Minimum	Executive Officer Annual Maximum	Partner Annual Limitation	LLC Member Annual Limitation	Sole Proprietor Annual Limitation
Alabama	3/1/2021	\$46,800	\$192,400	\$47,800	Minimum: \$48,600 Maximum: \$192,400	\$47,800
Alaska	1/1/2021	\$26,000	\$109,200	\$34,800		\$34,800
Arizona	1/1/2022	\$59,800	\$239,200	Minimum: \$7,200 Maximum: \$60,364	Minimum: \$7,200 Maximum: \$60,364	Minimum: \$7,200 Maximum: \$60,364
Arkansas	7/1/2021	\$44,200	\$182,000	\$45,000	Flat: \$45,000	\$45,000
California	9/1/2021	\$55,900	\$144,300	Minimum: \$55,900 Maximum: \$144,300	Minimum: \$55,900 Maximum: \$144,300	Minimum: \$55,900 Maximum: \$144,300
Colorado	1/1/2021	Flat: \$61,400	Flat: \$61,400	Flat: \$61,400	Flat: \$61,400	Flat: \$61,400
Connecticut	1/1/2021	\$70,200	\$140,400	\$71,400	Single member treated as sole proprietors. Multi member subject to officer min/max.	
Delaware	12/1/2021	\$62,244	\$249,600	Minimum: \$62,244 Maximum: \$249,600	Minimum: \$62,244 Maximum: \$249,600	Minimum: \$62,244 Maximum: \$249,600
Dist of Columbia	11/1/2021	\$80,600	\$322,400	\$80,800	Flat: \$80,800	\$80,800
Florida	1/1/2021	Construction: \$26,000 All Other: \$49,400	Construction: \$145,600 All Other: \$150,800	\$50,500	Construction Min/Max: \$23,400/\$48,800 All Other: LLC members are included at the executive officer min/max	\$50,500
Georgia	3/1/2021	\$57,200	\$223,600	\$56,000	Minimum: \$56,000 Maximum: \$223,600	\$56,000
Hawaii	1/1/2021	\$49,400	\$192,400	\$48,100	Minimum: \$49,400 Maximum: \$192,400	\$48,100
Idaho	1/1/2022	\$44,200	\$176,800	\$21,900	Minimum: \$44,200 Maximum: \$176,800	\$21,900
Illinois	1/1/2022	\$62,400	\$249,600	\$62,900	Flat: \$62,900	\$62,900
Indiana	1/1/2022	\$44,200	\$208,000	Minimum: \$44,200 Maximum: \$208,000	Minimum: \$44,200 Maximum: \$208,000	Minimum: \$44,200 Maximum: \$208,000
Iowa	1/1/2022	\$26,000	\$208,000	Minimum: \$26,000 Maximum: \$208,000	Minimum: \$26,000 Maximum: \$208,000	Minimum: \$26,000 Maximum: \$208,000
Kansas	1/1/2021	\$46,800	\$192,400	\$47,600	Flat: \$47,600	\$47,600
Kentucky	1/1/2021	\$46,800	\$187,200	\$46,300	Flat: \$46,300	\$46,300
Louisiana	5/1/2021	\$49,500	\$145,600	\$48,900	Minimum: \$49,500 Maximum: \$145,600	\$48,900
Maine	4/1/2021	\$48,600	\$187,200	\$46,200	Flat: \$46,200	\$46,200
Maryland	1/1/2022	\$54,600	\$218,400	Flat: \$54,600	Flat: \$54,600	Flat: \$54,600
Massachusetts	10/1/2021	\$14,040	\$70,200	\$61,700	Flat: \$61,700	\$61,700
Michigan	1/1/2021	\$26,998	\$109,200	\$21,300	Minimum: \$26,998 Maximum: \$109,200	\$21,300
Minnesota	1/1/2021	\$59,488	\$237,952	Minimum: \$59,488 Maximum: \$237,952	Minimum: \$59,488 Maximum: \$237,952	Minimum: \$59,488 Maximum: \$237,952
Mississippi	3/1/2021	\$39,000	\$130,000	\$39,400	Flat: \$39,400	\$39,400
Missouri	1/1/2022	Flat: \$48,200	Flat: \$48,200	Flat: \$48,200	Flat: \$48,200	Flat: \$48,200
Montana	7/1/2021	\$10,400	\$66,196	Minimum: \$10,800 Maximum: \$66,196	Minimum: \$10,400 Maximum: \$66,196	Minimum: \$10,800 Maximum: \$66,196
Nebraska	2/1/2021	\$46,800	\$182,000	\$45,900	Flat: \$45,900	\$45,900
Nevada	3/1/2021	\$6,000	\$36,300	\$3,600	Minimum: \$6,000 Maximum: \$36,000	\$3,600
New Hampshire	1/1/2021	\$28,600	\$234,000	\$29,200	Minimum: \$28,600 Maximum: \$234,000	\$29,200
New Jersey	1/1/2022	\$39,520	\$158,600	Minimum: \$34,320 Maximum: \$137,280	Minimum: \$34,320 Maximum: \$137,280	Minimum: \$34,320 Maximum: \$137,280
New Mexico	1/1/2022	\$49,400	\$197,600	\$49,100	Minimum: \$49,400 Maximum: \$197,600	\$49,100
New York	10/1/2021	\$42,900	\$127,400 (Construction) \$82,918	Minimum: \$42,900 Maximum: \$127,400 (\$82,918)	Minimum: \$42,900 Maximum: \$127,400 (\$82,918)	Minimum: \$42,900 Maximum: \$127,400 (\$82,918)
North Carolina	4/1/2021	\$49,400	\$98,800	\$50,400	Flat: \$50,400	\$50,400
Oklahoma	1/1/2022	\$46,800	\$192,400	\$48,000	Flat: \$48,000	\$48,000
Oregon	1/1/2021	\$57,200	\$228,800	\$56,900	Flat: \$56,900	\$56,900
Pennsylvania	4/1/2021	\$56,212	\$140,400	Minimum: \$56,212 Maximum: \$140,400	Minimum: \$56,212 Maximum: \$140,400	Minimum: \$56,212 Maximum: \$140,400
Rhode Island	8/1/2021	\$54,600	\$218,400	Not Covered	Minimum: \$54,600 Maximum: \$218,400	Not Covered
South Carolina	4/1/2021	\$23,400	\$182,000	\$45,100	Flat: \$45,100	\$45,100
South Dakota	7/1/2021	\$44,200	\$176,800	\$44,600	Minimum: \$44,200 Maximum: \$176,800	\$44,600

The information provided is proprietary and confidential and should not be distributed to third parties.

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Tennessee	3/1/2022	Construction:	\$28,600	Construction:	\$81,120	Construction Min/Max	\$28,600 \$81,000	Construction Min/Max	\$28,600 \$81,000	Construction Min/Max	\$28,600 \$81,000
		All Other:	\$54,600	All Other:	\$218,400	All Other	\$55,100	All Other	\$55,100	All Other	\$55,100
Texas	7/1/2021		\$7,800		\$62,400		\$65,400	Minimum:	\$7,800		\$65,400
								Maximum:	\$62,400		
Utah	1/1/2022		\$54,600		\$218,400		\$54,000	Flat:	\$54,000		\$54,000
Vermont	4/1/2021		\$23,400		\$192,400		\$24,300	Minimum:	\$23,400		\$24,300
								Maximum:	\$192,400		
Virginia	4/1/2021		\$28,600		\$119,600		\$59,100	Flat:	\$59,100		\$59,100
West Virginia	11/1/2021		\$46,800		\$192,400		\$47,700	Flat:	\$47,700		\$47,700
Wisconsin	10/1/2021		\$17,056		\$85,332		\$56,888	Flat:	\$56,888		\$56,888

Refer to state Workers Compensation laws and administrative regulations for complete details on statutory provisions regarding determination of payroll for executive officers, partners, sole proprietors, members/managers of limited liability companies or other individuals. Annualized figures may be subject to weekly or monthly minimums or maximums.