

## Payroll Limitation Guide for Owners and Officers

State	Policy Effective As of Date	Executive Officer		Partner Annual Limitation	LLC Member Annual Limitation		Sole Proprietor Annual Limitation	
		Annual Minimum	Annual Maximum		Minimum	Maximum	Minimum	Maximum
Alabama	3/1/2022	\$52,000	\$202,800	\$51,800	Minimum: \$52,000 Maximum: \$202,800	\$51,200		
Alaska	1/1/2022	\$28,600	\$114,400	\$36,000	\$36,000	\$36,000		
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	1/1/2022	Flat: \$66,200	Flat: \$66,200	Flat: \$66,200	Flat: \$66,200	Flat: \$66,200		
Connecticut	1/1/2022	\$75,400	\$150,800	\$75,200	Single member treated as sole proprietors. Multi member subject to officer min/max.	\$75,200		
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	1/1/2022	Construction: \$26,000 All Other: \$52,000	Construction: \$145,600 All Other: \$156,000	\$52,000	Construction Min/Max \$26,000/\$50,000 All Other: LLC members are included at the executive officer min/max	\$52,000		
Georgia	3/1/2022	\$59,800	\$239,300	\$59,700	Minimum: \$59,800 Maximum: \$239,300	\$59,700		
Hawaii	1/1/2022	\$46,800	\$187,200	\$47,400	Minimum: \$46,800 Maximum: \$187,200	\$47,400		
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	1/1/2022	\$52,000	\$202,800	\$51,100	Flat: \$51,100	\$51,100		
Kentucky	1/1/2022	\$46,800	\$192,400	\$47,700	Flat: \$47,700	\$47,700		
Louisiana	5/1/2021	\$49,500	\$145,600	\$48,900	Minimum: \$49,500 Maximum: \$145,600	\$48,900		
Maine	4/1/2022	\$52,000	\$202,800	\$51,200	Flat: \$51,200	\$51,200		
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	1/1/2022	\$28,184	\$114,400	\$22,200	Minimum: \$28,184 Maximum: \$114,400	\$22,200		
Minnesota	1/1/2022	\$64,064	\$256,256	Minimum: \$64,064 Maximum: \$256,256	Minimum: \$64,064 Maximum: \$256,256	Minimum: \$64,064 Maximum: \$256,256		
Mississippi	3/1/2022	\$41,600	\$135,200	\$40,800	Flat: \$40,800	\$40,800		
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	2/1/2022	\$46,800	\$192,400	\$47,500	Flat: \$47,500	\$47,500		
Nevada	3/1/2022	\$6,000	\$36,000	\$3,600	Minimum: \$6,000 Maximum: \$36,000	\$3,600		
New Hampshire	1/1/2022	\$28,600	\$260,000	\$29,200	Minimum: \$28,600 Maximum: \$260,000	\$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	4/1/2022	\$52,000	\$104,000	\$52,100	Flat: \$52,100	\$52,100		
Oklahoma	1/1/2022	\$46,800	\$192,400	\$48,000	Flat: \$48,000	\$48,000		
Oregon	1/1/2022	\$65,000	\$260,000	\$64,900	Flat: \$64,900	\$64,900		
Pennsylvania	4/1/2022	\$58,760	\$148,200	Minimum: \$58,760 Maximum: \$148,200	Minimum: \$58,760 Maximum: \$148,200	Minimum: \$58,760 Maximum: \$148,200		
Rhode Island	8/1/2021	\$54,600	\$218,400	Not Covered	Minimum: \$54,600 Maximum: \$218,400	Not Covered		
South Carolina	4/1/2022	\$23,400	\$187,200	\$47,000	Flat: \$47,000	\$47,000		
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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<b>Tennessee</b>	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	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	All Other \$55,100
<b>Texas</b>	7/1/2021	\$7,800	\$62,400	\$65,400	Minimum: \$7,800 Maximum: \$62,400	\$65,400	\$65,400
<b>Utah</b>	1/1/2022	\$54,600	\$218,400	\$54,000	Flat: \$54,000	\$54,000	\$54,000
<b>Vermont</b>	4/1/2022	\$26,000	\$213,000	\$26,700	Minimum: \$26,000 Maximum: \$213,000	\$26,700	\$26,700
<b>Virginia</b>	4/1/2022	\$31,200	\$124,800	\$62,100	Flat: \$62,100	\$62,100	\$62,100
<b>West Virginia</b>	11/1/2021	\$46,800	\$192,400	\$47,700	Flat: \$47,700	\$47,700	\$47,700
<b>Wisconsin</b>	10/1/2021	\$17,056	\$85,332	\$56,888	Flat: \$56,888	\$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.*