

## 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	1/1/2021	\$59,800	\$234,000	Minimum: \$7,200 Maximum: \$58,663	Minimum: \$7,200 Maximum: \$58,663	Minimum: \$7,200 Maximum: \$58,663
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	12/1/2020	\$58,292	\$234,000	Minimum: \$58,292 Maximum: \$58	Minimum: \$58,292 Maximum: \$234,000	Minimum: \$58,292 Maximum: \$234,000
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	1/1/2021	\$41,600	\$171,600	\$13,000	Minimum: \$41,600 Maximum: \$171,600	\$13,000
Illinois	1/1/2021	\$59,800	\$234,000	\$60,400	Flat: \$60,400	\$60,400
Indiana	1/1/2021	\$41,600	\$197,600	Minimum: \$41,600 Maximum: \$197,600	Minimum: \$41,600 Maximum: \$197,600	Minimum: \$41,600 Maximum: \$197,600
Iowa	1/1/2021	\$23,400	\$192,400	Minimum: \$23,400 Maximum: \$192,400	Minimum: \$23,400 Maximum: \$192,400	Minimum: \$23,400 Maximum: \$192,400
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	1/1/2021	\$57,200	\$223,600	Flat: \$56,200	Flat: \$56,200	Flat: \$56,200
Massachusetts	10/1/2020	\$11,960	\$59,280	\$54,200	Flat: \$54,200	\$54,200
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	1/1/2021	Flat: \$45,100	Flat: \$45,100	Flat: \$45,100	Flat: \$45,100	Flat: \$45,100
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	1/1/2021	\$34,320	\$137,280	Minimum: \$34,320 Maximum: \$137,280	Minimum: \$34,320 Maximum: \$137,280	Minimum: \$34,320 Maximum: \$137,280
New Mexico	1/1/2021	\$46,800	\$182,000	\$45,900	Minimum: \$41,600 Maximum: \$176,800	\$45,900
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	1/1/2021	\$46,800	\$187,200	\$46,700	Flat: \$46,700	\$46,700
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.

**Payroll Limitation Guide for Owners and Officers**

<b>Tennessee</b>	3/1/2021	Construction:	\$26,000	Construction:	\$75,920	Construction Min/Max	\$26,000 \$76,000	Construction Min/Max	\$26,000 \$76,000	Construction Min/Max	\$26,000 \$76,000
		All Other:	\$52,000	All Other:	\$208,000	All Other	\$51,700	All Other	\$51,700	All Other	\$51,700
<b>Texas</b>	7/1/2021		\$7,800		\$62,400		\$65,400	Minimum:	\$7,800		\$65,400
								Maximum:	\$62,400		
<b>Utah</b>	1/1/2021		\$49,400		\$197,600		\$49,600	Flat:	\$49,600		\$49,600
<b>Vermont</b>	4/1/2021		\$23,400		\$192,400		\$24,300	Minimum:	\$23,400		\$24,300
								Maximum:	\$192,400		
<b>Virginia</b>	4/1/2021		\$28,600		\$119,600		\$59,100	Flat:	\$59,100		\$59,100
<b>West Virginia</b>	11/1/2020		\$46,800		\$182,000		\$46,000	Flat:	\$46,000		\$46,000
<b>Wisconsin</b>	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.*