

1. Insured Employee with earnings of	\$17,600	Payments Made by		Notes		
		Employer	Employee			
State paid sick leave			1.92%	1 hour of earned sick time for every 52 hours of actual work, including overtime; may use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000		
State Unempl Insurance (0.8%-6.5%)			1.10%			
Federal Unempl Insurance (FUTA)	\$42.00					
Workers' compensation (0.6%- 6.0%)	\$5.42		2.20%			
Social Security (FICA)			6.20%			
Medicare (FICA)			1.45%			
Additional Medicare Tax withholding			1.45%			
Health care fund employer assessment Paid family leave proposed	\$0.00					
Sum	\$47.42		12.87%	7.65%		
Grand Total		\$2,313.08		\$1,346.40	\$3,659.48	
As share of wages			13.1%		7.7%	20.8%

2. Insured Employee with earnings of	\$59,500	Payments Made by		Notes		
		Employer	Employee			
State paid sick leave			1.92%	1 hour of earned sick time for every 52 hours of actual work, including overtime; may use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000		
State Unempl Insurance (0.8%-6.5%)	\$193.60					
Federal Unempl Insurance (FUTA)	\$42.00					
Workers' compensation (0.6%- 6.0%)	\$18.33		2.20%			
Social Security (FICA)			6.20%			
Medicare (FICA)			1.45%			
Additional Medicare Tax withholding			1.45%			
Health care fund employer assessment Paid family leave proposed	\$0.00					
Sum	\$253.93		11.77%	7.65%		
Grand Total		\$7,258.91		\$4,551.75	\$11,810.66	
As share of wages			12.2%		7.7%	19.8%

3. Insured Employee with earnings of	\$250,000	Payments Made by		Notes		
		Employer	Employee			
State paid sick leave			1.92%	1 hour of earned sick time for every 52 hours of actual work, including overtime; use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees On wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum 0.9% on wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000		
State Unempl Insurance (1.1%; 0.8%-6.5%)	\$193.60					
Federal Unempl Insurance (FUTA)	\$42.00					
Workers' compensation (0.6%- 6.0%)	\$77.00		2.20%			
Social Security (FICA)	\$8,239.80		\$8,239.80			
Medicare (FICA)			1.45%			
Additional Medicare Tax withholding			\$ 450.00			
Health care fund employer assessment if employee has no health insurance Paid family leave proposed	\$0.00					
Sum	\$8,552.40		5.57%	\$8,689.80	1.45%	Total Payroll Taxes
Grand Total		\$22,485.09		\$12,314.80	\$34,799.89	
As share of wages			9.0%		4.9%	13.9%

4. Uninsured Employee with earnings of \$17,600	Payments Made by				Notes
	Employer		Employee		
State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; may use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
State Unempl Insurance (0.8%-6.5%)		1.10%			
Federal Unempl Insurance (FUTA)	\$42.00				
Workers' compensation (0.6%- 6.0%)	\$5.42	2.20%			
Social Security (FICA)		6.20%	6.20%		
Medicare (FICA)		1.45%	1.45%		
Additional Medicare Tax withholding					
Health care fund employer assessment	\$652.80				
Paid family leave proposed					
Sum	\$700.22	12.87%		7.65%	
Grand Total		\$2,965.88		\$1,346.40	\$4,312.28
As share of wages		16.9%		7.7%	24.5%

5. Uninsured Employee with earnings of \$59,500	Payments Made by				Notes
	Employer		Employee		
State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; may use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
State Unempl Insurance (0.8%-6.5%)	\$193.60				
Federal Unempl Insurance (FUTA)	\$42.00				
Workers' compensation (0.6%- 6.0%)	\$18.33	2.20%			
Social Security (FICA)		6.20%	6.20%		
Medicare (FICA)		1.45%	1.45%		
Additional Medicare Tax withholding					
Health care fund employer assessment	\$652.80				
Paid family leave proposed					
Sum	\$906.73	11.77%		7.65%	
Grand Total		\$7,911.71		\$4,551.75	\$12,463.46
As share of wages		14.4%		8.3%	20.9%

6. Uninsured Employee with earnings of \$250,000	Payments Made by				Notes
	Employer		Employee		
State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; use up to 40 hours per year starting 2019; not apply to business with <+5 FT employees On wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum 0.9% on wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
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Federal Unempl Insurance (FUTA)	\$42.00				
Workers' compensation (0.6%- 6.0%)	\$77.00	2.20%			
Social Security (FICA)	\$8,239.80		\$8,239.80		
Medicare (FICA)		1.45%		1.45%	
Additional Medicare Tax withholding			\$ 450.00		
Health care fund employer assessment if employee has no health insurance	\$652.80				
Paid family leave proposed					
Sum	\$9,205.20	5.57%	\$8,689.80	1.45%	
Grand Total		\$23,137.89		\$12,314.80	\$35,452.69
As share of wages		9.3%		4.9%	14.2%

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State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; may use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
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Workers' compensation (0.6%- 6.0%)	\$5.42	2.20%			
Social Security (FICA)		6.20%	6.20%		
Medicare (FICA)		1.45%	1.45%		
Additional Medicare Tax withholding					
Health care fund employer assessment	\$0.00				
Paid family leave proposed		0.35%	0.35%		
Sum	\$47.42	13.22%		8.00%	
Grand Total		\$2,374.68		\$1,408.00	\$3,782.68
As share of wages		13.5%		8.0%	21.5%

2. Insured Employee with earnings of \$59,500	Payments Made by				Notes
	Employer		Employee		
State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; may use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
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Workers' compensation (0.6%- 6.0%)	\$18.33	2.20%			
Social Security (FICA)		6.20%	6.20%		
Medicare (FICA)		1.45%	1.45%		
Additional Medicare Tax withholding					
Health care fund employer assessment	\$0.00				
Paid family leave proposed		0.35%	0.35%		
Sum	\$253.93	12.12%		8.00%	
Grand Total		\$7,467.16		\$4,760.00	\$12,227.16
As share of wages		12.5%		8.0%	20.5%

3. Insured Employee with earnings of \$250,000	Payments Made by				Notes
	Employer		Employee		
State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees On wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum 0.9% on wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
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Workers' compensation (0.6%- 6.0%)	\$77.00	2.20%			
Social Security (FICA)	\$8,239.80		\$8,239.80		
Medicare (FICA)		1.45%		1.45%	
Additional Medicare Tax withholding			\$ 450.00		
Health care fund employer assessment if employee has no health insurance	\$0.00				
Paid family leave proposed	\$525.00		\$525.00		
Sum	\$9,077.40	5.57%	\$9,214.80	1.45%	
Grand Total		\$23,010.09		\$12,839.80	\$35,849.89
As share of wages		9.2%		5.1%	14.3%

4. Uninsured Employee with earnings of \$17,600	Payments Made by				Notes
	Employer		Employee		
State paid sick leave		1.92%			use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
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Workers' compensation (0.6%- 6.0%)	\$5.42	2.20%			
Social Security (FICA)		6.20%	6.20%		
Medicare (FICA)		1.45%	1.45%		
Additional Medicare Tax withholding					
Health care fund employer assessment	\$652.80				
Paid family leave proposed		0.35%	0.35%		
Sum	\$700.22	13.22%	8.00%		
Grand Total		\$3,027.48	\$1,408.00	\$4,435.48	
As share of wages		17.2%	8.0%	25.2%	

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State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; may use up to 40 hours per year starting 2019; not apply to business with <=5 FT employees 1.1% on wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum On wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
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Additional Medicare Tax withholding					
Health care fund employer assessment	\$652.80				
Paid family leave proposed		0.35%	0.35%		
Sum	\$906.73	12.12%	8.00%		
Grand Total		\$8,119.96	\$4,760.00	\$12,879.96	
As share of wages		14.8%	8.7%	21.6%	

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State paid sick leave		1.92%			1 hour of earned sick time for every 52 hours of actual work, including overtime; use up to 40 hours per year starting 2019; not apply to business with <+5 FT employees On wages up to \$17,600 through 6/30/2019, then drops to \$15,600 0.6% on earnings up to \$7,000 WC rate plus 1.4% on premiums paid for administration of the fund On wages up to \$132,900 No maximum 0.9% on wages in excess of \$200,000 in a calendar year 1st 4 uncovered FTEs are exempt; rate is on Form HC-1; In 2018, \$163.20 per uncovered FTE Employee >4 per quarter On wages up to \$150,000
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Additional Medicare Tax withholding			\$ 450.00		
Health care fund employer assessment if employee has no health insurance	\$652.80				
Paid family leave proposed	\$525.00		\$525.00		
Sum	\$9,730.20	5.57%	\$9,214.80	1.45%	
Grand Total		\$23,662.89	\$12,839.80	\$36,502.69	
As share of wages		9.5%	5.1%	14.6%	