



# The Payroll Gal

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## 2017 PAYROLL TAX & BENEFIT CHEAT SHEET

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770-630-3674

Sonya@thepayrollgal.com

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## EMPLOYEE TAXES

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Social Security Wage  
Base Limit = \$127,200

MAX TAX = \$7,886.40

Medicare = Unlimited  
Wage Base Limit

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Base Limit = \$127,200

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GA SUI Wage Base  
Limit = \$9,500

FUI Wage Base Limit  
= \$7,000

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## BENEFITS

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**HSA Family**  
Contribution Limit >55  
Years Old = \$6,750.00

**HSA Catch Up**  
Contributions:  
\$1,000.00 (\$2,000.00  
IF both spouses are  
55 or older)

**HDHP Annual**  
Deductible Minimum:  
\$1,300.00  
(\$2,600.00 for family)

**FSA Limit = \$2,600**

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## RETIREMENT PLANS

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**401k LIMIT**  
Regular = \$18,000  
Catch up = \$6,000  
Annual Compensation  
Limit = \$270,000

**SIMPLE LIMIT**  
Regular = \$12,500  
Catch up = \$3,000  
Annual Compensation  
Limit = \$270,000

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## GENERAL

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**2017 Mileage Rate**  
= 53.5 cents per mile

**Supplemental Tax Rates**  
25% Federal  
6.0% Georgia

**Minimum Wage for  
GA: \$7.25 per hour**

**Minimum Wage for  
GA Tipped Employees:  
\$2.13 per hour**

# Helpful Links & Resources



**The Payroll Gal**

**Sonya Muenchen**

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**IRS: Depositing and Reporting  
Employment Taxes**

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**GA Department of Revenue:  
2017 Employers Tax Guide**

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**Payroll Based Journals: Who, What & When**

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**GA Department of Labor :**

**Employment Laws and Rules**

**File Tax and Wage Reports and Make Payments**

**Subscribe to U.S. DOL Overtime Updates**

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**2017 Federal Tax Calendar**

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**OSHA Forms 300 for Employers with 250 EE's  
or 20-249 EE's in certain industries**

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**ACA Rules and Guidelines**

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