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limits. We highly recommend exploring the payroll guidance solutions provided by Checkpoint, as rates constantly change.

Dec. 12, 2016

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2017 brings new state and federal rates, accelerated W-2 filings and ACA reporting requirements.

Due to a low consumer price increase this year, many rates stay the same with a glaring exception—the 2017 Federal Insurance Contributions Act (FICA) wage base. And remember, January 2017 brings Affordable Care Act reporting for applicable large employers (ALEs)—all ALEs will have to provide every employee with a Form 1095-C by March 2, 2017. (One-month extension given.)

Additionally, here's a rundown of the changes in the most commonly used rates and limits. We highly recommend exploring the [payroll guidance solutions](#) provided by Checkpoint, as rates constantly change.

# ELECTRONIC STATE W-2 DUE DATES

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CA	N/A
CO	Jan. 31 (accelerated)
CT	Jan. 31 (accelerated)
DC	Jan. 31 (accelerated)
DE	Jan. 31 (accelerated)
FL	None
GA	Jan. 31 (accelerated)
HI	Last day of Feb.
IA	Jan. 31
ID	Jan. 31 (accelerated)
IL	Feb. 15 (accelerated)
IN	Jan. 31 (accelerated)
KS	Last day of Feb.
KY	Jan. 31 (accelerated)
LA	Jan. 31 (accelerated)
MA	Jan. 31 (accelerated)

ME Feb. 28

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MT	Feb. 28
NC	Jan. 31 (accelerated)
ND	Jan. 31 (accelerated)
NE	Feb. 1 (accelerated)
NH	None
NJ	Last day of Feb
NM	Last day of Feb
NV	None
NY	N/A
OH	Jan. 31
OK	N/A
OR	Jan. 31 (accelerated)
PA	Jan. 31 (accelerated)
PR	Jan. 31 (accelerated)
RI	Jan. 31 (accelerated)
SC	Jan. 31 (accelerated)

SD                      None

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WA                      None

WI                      Jan. 31 (accelerated)

WV                      Feb. 28

WY                      None

## 2017 Rates

ITEM	2016	2017
Social Security	\$118,500	\$127,200
– FICA (6.2%)	\$7,347.00	\$7,886.40
– Medicare (1.45%)	\$200,000	\$200,000
– Medicare (2.35%)	> \$200,000	> \$200,000
Domestic Worker Threshold	\$2,000	\$2,000
Elections Workers	\$1,700	\$1,800

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## Benefit Max

Max Contribution	\$53,000	\$54,000
Roth Limits (married; single)	\$184,000-\$194,000; \$117,000-\$132,000	\$186,000-\$196,000; \$118,000-\$133,000
– 401(k)	\$18,000	\$18,000
– 403(b)	\$18,000	\$18,000
– 408(p) Simple	\$12,500	\$12,500
401(k) Catch-Up	\$6,000	\$6,000
414(v) Catch-Up Simple	\$3,000	\$3,000
IRA	\$5,500-6,500<50	\$5,500-6,500<50
Foreign Income Exclusion	\$101,300	\$102,100
Minimum Annual	\$600	\$600

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Definition of Control

Employee / Commuting	\$215,000 / \$105,000	\$215,000 / \$105,000
– Corp Officer	\$105,000	\$105,000
– Earnings Test	\$210,000	\$215,000

Definition of Highly  
Comp.

– Key Employee Top Heavy Plan	\$120,000	\$120,000
– Flexible Spending Account (FSA)	\$170,000	\$175,000
	\$2,550	\$2,600

Long-Term Premiums

– <40	\$390	\$410
– 40-50	\$730	\$770
– 50-60	\$1,460	\$1,530
– 60-70	\$3,900	\$4,090

– >70

\$48,700

\$5,110

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– 414, 404, 408 Self-  
Employee Pension  
(SEP)

\$265,000

\$270,000

– Annual  
Compensation Limits

– 401 Government  
plans in effect 7/1/93

\$395,000

\$400,000

Health Savings  
Account (HSA)

– Annual Deduction  
Limit Single/Family

\$1,300 / \$2,600

\$1,300 / \$2,600

– Maximum Out of  
Pocket Single/Family

\$6,550 / \$13,100

\$6,550 / \$13,100

– Maximum Annual  
Contribution  
Single/Family

\$3,350 / \$6,750

\$3,400 / \$6,750

– Maximum Annual  
Catch-Up (55 years  
old)

\$1,000

\$1,000



# States with Mandated Disability

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NJ	\$32,600; Family leave – \$36,000	0.2% disability; 0.08%
NY	\$120 (weekly)	0.5% max; \$0.60 wk
PR	\$9,000	0.30%
RI	\$66,300	1.2% benefits \$817-\$1102
WA	Postponed indefinitely	

All numbers are current as of November 9, 2016, and subject to changes and additions.

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*James Paille CPP is the Director of Operations for Thomson Reuters [myPay Solutions](#). He has been an executive manager in the payroll service industry for more than 30 years, specializing in managing multi-location offices. Jim is President of the American Payroll Association as well as a member of the National Speakers Bureau and chair of the CPP Certification Review Panel. He holds a Bachelor of Science in Accounting from St. John Fisher College in Rochester, NY.*

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