

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	3/1/2018	\$44,200	\$176,800	\$43,800	Minimum: \$44,200 Maximum: \$176,800	\$43,800
Alaska	1/1/2019	\$26,000	\$109,200	\$33,600	\$33,600	\$33,600
Arizona	1/1/2019	\$57,200	\$228,800	Minimum: \$31,200 Maximum: \$246,532	Minimum: \$31,200 Maximum: \$246,532	Minimum: \$31,200 Maximum: \$246,532
Arkansas	7/1/2018	\$41,600	\$166,400	\$41,100	Flat: \$41,100	\$41,100
California	1/1/2019	\$52,000	\$133,900	Minimum: \$52,000 Maximum: \$133,900	Minimum: \$52,000 Maximum: \$133,900	Minimum: \$52,000 Maximum: \$133,900
Colorado	1/1/2019	Flat: \$56,500	Flat: \$56,500	Flat: \$56,500	Flat: \$56,500	Flat: \$56,500
Connecticut	1/1/2019	\$67,600	\$135,200	\$67,500	Single member treated as sole proprietors. Multi member subject to officer min/max.	
Delaware	12/1/2018	\$55,640	\$140,400	Minimum: \$53,560 Maximum: \$133,900	Minimum: \$53,560 Maximum: \$133,900	Minimum: \$53,560 Maximum: \$133,900
Dist of Columbia	11/1/2018	\$78,000	\$312,000	\$77,600	Flat: \$77,600	\$77,600
Florida	1/1/2019	Construction: \$23,400 All Other: \$46,800	Construction: \$145,600 All Other: \$145,600	\$47,700	Construction: \$23,400/ Min/Max \$46,800 All Other: LLC members are included at the executive officer min/max	\$47,700
Georgia	3/1/2019	\$52,000	\$213,200	\$52,800	Minimum: \$52,000 Maximum: \$213,200	\$52,800
Hawaii	1/1/2019	\$46,800	\$182,000	\$45,900	Minimum: \$46,800 Maximum: \$182,000	\$45,900
Idaho	1/1/2019	\$39,000	\$156,000	\$13,000	Minimum: \$39,000 Maximum: \$156,000	\$13,000
Illinois	1/1/2019	\$57,200	\$228,800	\$57,700	Flat: \$57,700	\$57,700
Indiana	1/1/2019	\$39,000	\$187,200	Minimum: \$39,000 Maximum: \$187,200	Minimum: \$39,000 Maximum: \$187,200	Minimum: \$39,000 Maximum: \$187,200
Iowa	1/1/2019	\$23,400	\$182,000	Minimum: \$23,400 Maximum: \$182,000	Minimum: \$23,400 Maximum: \$182,000	Minimum: \$23,400 Maximum: \$182,000
Kansas	1/1/2019	\$44,200	\$176,800	\$44,700	Flat: \$44,700	\$44,700
Kentucky	10/1/2018	\$44,200	\$176,800	\$44,100	Flat: \$44,100	\$44,100
Louisiana	5/1/2018	\$44,200	\$135,200	\$45,200	Minimum: \$44,200 Maximum: \$135,200	\$45,200
Maine	4/1/2018	\$41,600	\$166,400	\$41,800	Flat: \$41,800	\$41,800
Maryland	1/1/2019	\$57,200	\$228,800	Flat: \$56,900	Flat: \$56,900	Flat: \$56,900
Massachusetts	10/1/2018	\$11,400	\$57,200	\$50,400	Flat: \$50,400	\$50,400
Michigan	1/1/2019	\$26,000	\$104,000	\$20,500	Minimum: \$26,000 Maximum: \$104,000	\$20,500
Minnesota	1/1/2019	\$56,004	\$224,016	Minimum: \$56,004 Maximum: \$224,016	Minimum: \$56,004 Maximum: \$224,016	Minimum: \$56,004 Maximum: \$224,016
Mississippi	3/1/2019	\$39,000	\$124,800	\$38,000	Flat: \$38,000	\$38,000
Missouri	1/1/2019	Flat: \$42,300	Flat: \$42,300	Flat: \$42,300	Flat: \$42,300	Flat: \$42,300
Montana	7/1/2018	\$10,400	\$61,800	Minimum: \$10,800 Maximum: \$61,880	Minimum: \$10,800 Maximum: \$61,880	Minimum: \$10,800 Maximum: \$61,880
Nebraska	2/1/2019	\$44,200	\$171,600	\$43,200	Flat: \$43,200	\$43,200
Nevada	7/1/1999	\$6,000	\$36,000	\$3,600	Minimum: \$6,000 Maximum: \$36,000	\$3,600
New Hampshire	1/1/2019	\$28,600	\$218,400	\$27,400	Minimum: \$28,600 Maximum: \$218,400	\$27,400
New Jersey	1/1/2019	\$33,800	\$134,680	Minimum: \$33,800 Maximum: \$134,680	Minimum: \$33,800 Maximum: \$134,680	Minimum: \$33,800 Maximum: \$134,680
New Mexico	1/1/2019	\$41,600	\$171,600	\$42,400	Minimum: \$41,600 Maximum: \$171,600	\$42,400
New York	10/1/2018	\$37,700	\$111,800 (Construction)\$70,565	Minimum: \$37,700 Maximum: \$106,600 (\$70,565)	Minimum: \$37,700 Maximum: \$106,600 (\$70,565)	Minimum: \$37,700 Maximum: \$106,600 (\$70,565)
North Carolina	4/1/2019	\$46,800	\$93,600	\$46,900	Flat: \$46,900	\$46,900
Oklahoma	1/1/2019	\$44,200	\$182,000	\$45,100	Flat: \$45,100	\$45,100
Oregon	1/1/2019	\$52,000	\$208,000	\$52,400	Flat: \$52,400	\$52,400
Pennsylvania	4/1/2019	\$53,300	\$132,600	Minimum: \$53,300 Maximum: \$132,000	Minimum: \$53,300 Maximum: \$132,000	Minimum: \$53,300 Maximum: \$132,000
Rhode Island	8/1/2018	\$52,000	\$202,800	Not Covered	Minimum: \$52,000 Maximum: \$202,000	Not Covered
South Carolina	4/1/2018	\$20,800	\$166,400	\$42,000	Flat: \$42,000	\$42,000
South Dakota	7/1/2018	\$41,600	\$161,200	\$40,600	Minimum: \$41,600 Maximum: \$161,200	\$40,600

The information provided is proprietary and confidential and should not be distributed to third parties.

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Tennessee	3/1/2019	Construction: \$23,400	Construction: \$69,160	Construction Min/Max \$23,400/\$71,000	Construction Min/Max \$23,400/\$71,000	Construction Min/Max \$23,400/\$71,000
		All Other: \$49,400	All Other: \$192,400	All Other \$48,300	All Other \$48,300	All Other \$48,300
Texas	10/1/2018	\$7,800	\$62,400	\$61,000	Minimum: \$7,800 Maximum: \$62,400	\$61,000
Utah	1/1/2019	\$46,800	\$182,000	\$45,700	Flat: \$45,700	\$45,700
Vermont	4/1/2018	\$44,200	\$176,800	\$44,400	Minimum: \$44,200 Maximum: \$176,800	\$44,400
Virginia	4/1/2019	\$26,000	\$114,400	\$56,300	Flat: \$56,300	\$56,300
West Virginia	11/1/2018	\$41,600	\$171,600	\$42,800	Flat: \$42,800	\$42,800
Wisconsin	10/1/2018	\$15,496	\$77,532	\$51,688	Flat: \$51,688	\$51,688

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.