



# Anderson Peretti & Co., CPA's PS

P O Box 14139 Spokane, WA 99214  
Phone (509)926-6221 Fax (509)926-6534  
[www.andersonperetti.com](http://www.andersonperetti.com)  
[payroll@andersonperetti.com](mailto:payroll@andersonperetti.com)

## 2010 Payroll Quick Facts

### FEDERAL

#### Social Security

Maximum Taxable Earnings	\$106,800.00
Tax Rate	
Employee Deduction	0.062
Employer Match	0.062
Maximum Deduction (106,800 x .062)	\$6,621.60

#### Medicare

Maximum Taxable Earnings	No limit
Tax Rate	
Employee Deduction	0.0145
Employer Match	0.0145
Maximum Deduction	No limit

Federal minimum wage effective 7/24/09 \$7.25/Hour

Internal Revenue Service [www.irs.gov](http://www.irs.gov)

### QUICKBOOKS

QuickBooks payroll users **must** update their payroll tax tables **prior** to processing payroll in 2010. After downloading the update, edit the following:

**Washington State Labor & Industries:** Edit **both** the payroll item(s) and **each** individual employee record.

**Idaho Unemployment:** Edit the payroll item to enter the 2010 rates per rate notice.

**Washington Unemployment:** Edit the payroll item to enter the 2010 rates per rate notice.

**Retirement Payroll Items:** Edit **both** the payroll item(s) and **each** individual employee record to reflect any changes/ increases in the allowable employee deferral amount.

QuickBooks [www.intuit.com](http://www.intuit.com)  
[www.quickbooks.com](http://www.quickbooks.com)

### WASHINGTON

WA Minimum Wage \$8.55/Hour

WA Youth Training Rate \$7.26/Hour  
(For workers under age 16 - 85% of minimum wage)

WA Unemployment Insurance  
Maximum Taxable Earnings \$36,800

WA Labor & Industry - Disability Insurance  
Rates are dependent on industry and experience ratings.  
Tax is calculated on hours worked - employer **can** deduct a portion of premium from employee.

WA Dept of Employment [www.wa.gov/esd](http://www.wa.gov/esd)  
WA Dept of Labor & Industries [www.lni.wa.gov](http://www.lni.wa.gov)  
WA New Hires [www.dshs.wa.gov/newhire](http://www.dshs.wa.gov/newhire)  
(Report within 20 days of hire)

### IDAHO

ID Minimum Wage 07/24/09 \$7.25/Hour

ID Minimum Cash Wage \$4.25/Hour  
(Applies only to tipped employees)

ID Maximum Tip Credit \$3.35/Hour

ID Unemployment Insurance  
Maximum Taxable Earnings \$32,200

ID Disability Insurance  
Rates vary - there are no allowable employee deductions

Idaho State Tax Commission <http://tax.idaho.gov>  
ID Dept of Labor [www.labor.idaho.gov](http://www.labor.idaho.gov)  
ID New Hires (Report within 20 days of hire)  
[www.labor.idaho.gov/applications/newhire/Default.aspx](http://www.labor.idaho.gov/applications/newhire/Default.aspx)

### 2010 Mileage Rates

Business	0.50 per Mile	Medical/Moving	0.165 per Mile	Charitable	0.14 per Mile
----------	---------------	----------------	----------------	------------	---------------