

COST TO YOUR BUDGET

TN TennCare Employment and Community First CHOICES Rates & Employer Costs

You get to decide how much to pay your employees. The amount that you pay them is a little lower than the amount that gets charged to your budget. This chart shows what that difference is.

The cost to your budget is higher because you have to pay taxes when paying a wage. This comes out of your budget and PPL pays the tax for you. The grid here shows what taxes are owed for the wage.

Employer Tax When Paying a Wage

* FICA and FUTA rates are determined by the IRS.

FICA	7.65%
FUTA	0.60%
SUTA	1.55%
TOTAL	9.8%

Examples of Employee Wage and Cost to Your Budget

SERVICE	EMPLOYEE WAGE	EMPLOYER - COST TO YOUR BUDGET
Personal Assistance	\$8.31	\$9.12
Personal Assistance	\$10.39	\$11.41
Personal Assistance	\$12.47	\$13.69
Personal Assistance	\$13.51	\$14.83
Personal Assistance	\$14.55	\$15.98
Personal Assistance	\$15.59	\$17.12
Supportive Home Care	\$8.31	\$9.12
Supportive Home Care	\$10.39	\$11.41
Supportive Home Care	\$12.47	\$13.69
Supportive Home Care	\$13.51	\$14.83
Supportive Home Care	\$14.55	\$15.98
Supportive Home Care	\$15.59	\$17.12
Respite	\$8.00	\$8.78
Respite	\$10.00	\$10.98
Respite	\$12.00	\$13.18
Respite	\$13.00	14.27

For example: If you want to pay your employee \$10.39 an hour, then \$11.41 an hour is charged to your budget.

What about Overtime Wages?

If a single worker works more than 40 hours in one calendar week, all hours after 40 are considered "Overtime." Overtime is paid at 1.5 times the regular wage.

If a worker provides multiple services, the service that brings the total to over 40 hours will be the one billed for.

Examples of what the Regular Wage, Overtime Wage, and Cost to Your Budget would be:

Examples of Employee Wage and Cost to Your Budget

SERVICE	EMPLOYEE WAGE	OVERTIME WAGE - 1.5X EMPLOYEE WAGE	EMPLOYER - COST TO YOUR BUDGET
Personal Assistance	\$8.31	\$12.47	\$13.69
Personal Assistance	\$10.39	\$15.59	\$17.11
Personal Assistance	\$12.47	\$18.71	\$20.54
Personal Assistance	\$13.51	\$20.27	\$22.25
Personal Assistance	\$14.55	\$21.83	\$23.96
Personal Assistance	\$15.59	\$23.39	\$25.68
Supportive Home Care	\$8.31	\$12.47	\$13.69
Supportive Home Care	\$10.39	\$15.59	\$17.11
Supportive Home Care	\$12.47	\$18.71	\$20.54
Supportive Home Care	\$13.51	\$20.27	\$22.25
Supportive Home Care	\$14.55	\$21.83	\$23.96
Supportive Home Care	\$15.59	\$23.39	\$25.68
Respite	\$8.00	\$12.00	\$13.31
Respite	\$10.00	\$15.00	\$16.64
Respite	\$12.00	\$18.00	\$21.64
Respite	\$13.00	\$19.50	\$21.41

Have Questions or Need Help? Call us at 1-888-419-7753.