

The following chart shows you how much each employee will cost you based on the hourly rate you pay them. The total 'cost to you' is the amount that will come out of your annual budget allocation. This cost to you includes employer taxes that PPL will make on your behalf. The amount of those taxes are broken down below: *(All amounts are for illustrative purposes. You may choose to pay your employee any amount you desire within program guidelines for services they provide)*. **Please note: Rates in the cost break down below are subject to annual change**

EMPLOYEE WAGE	COST TO EMPLOYER if PA does not fit into any category.	COST TO EMPLOYER if PA is Foreign Student on VISA in US for Purpose of Providing Domestic Service (FICA & FUTA exempt)	COST TO EMPLOYER if PA is a Child Under 21 Employed by Parent (FICA, FUTA & SUI exempt)	COST TO EMPLOYER if PA is a Spouse Employed by Spouse (FICA, FUTA & SUI exempt)	COST TO EMPLOYER if PA is a Parent Employed by Child and Not Also Caring for Grandchild (FICA, FUTA & SUI exempt)	COST TO EMPLOYER if PA is a Parent Employed by Child and Caring for Grandchild (FUTA & SUI exempt)	COST TO EMPLOYER if PA is Under 18 Who is Also a Student (FICA exempt)
\$7.75	\$8.72	\$8.06	\$7.75	\$7.75	\$7.75	\$8.34	\$8.13
<b>\$8.00</b>	<b>\$9.00</b>	<b>\$8.32</b>	<b>\$8.00</b>	<b>\$8.00</b>	<b>\$8.00</b>	<b>\$8.61</b>	<b>\$8.39</b>
\$8.25	\$9.29	\$8.58	\$8.25	\$8.25	\$8.25	\$8.88	\$8.65
\$8.50	\$9.57	\$8.84	\$8.50	\$8.50	\$8.50	\$9.15	\$8.92
\$8.75	\$9.85	\$9.10	\$8.75	\$8.75	\$8.75	\$9.42	\$9.18
<b>\$9.00</b>	<b>\$10.13</b>	<b>\$9.36</b>	<b>\$9.00</b>	<b>\$9.00</b>	<b>\$9.00</b>	<b>\$9.69</b>	<b>\$9.44</b>
\$9.25	\$10.41	\$9.62	\$9.25	\$9.25	\$9.25	\$9.96	\$9.70
\$9.50	\$10.69	\$9.88	\$9.50	\$9.50	\$9.50	\$10.23	\$9.97
\$9.75	\$10.97	\$10.14	\$9.75	\$9.75	\$9.75	\$10.50	\$10.23
<b>\$10.00</b>	<b>\$11.26</b>	<b>\$10.40</b>	<b>\$10.00</b>	<b>\$10.00</b>	<b>\$10.00</b>	<b>\$10.77</b>	<b>\$10.49</b>
\$10.25	\$11.54	\$10.66	\$10.25	\$10.25	\$10.25	\$11.03	\$10.75
\$10.50	\$11.82	\$10.92	\$10.50	\$10.50	\$10.50	\$11.30	\$11.01
\$10.75	\$12.10	\$11.18	\$10.75	\$10.75	\$10.75	\$11.57	\$11.28
<b>\$11.00</b>	<b>\$12.38</b>	<b>\$11.44</b>	<b>\$11.00</b>	<b>\$11.00</b>	<b>\$11.00</b>	<b>\$11.84</b>	<b>\$11.54</b>
\$11.25	\$12.66	\$11.70	\$11.25	\$11.25	\$11.25	\$12.11	\$11.80
\$11.50	\$12.94	\$11.96	\$11.50	\$11.50	\$11.50	\$12.38	\$12.06
\$11.75	\$13.22	\$12.22	\$11.75	\$11.75	\$11.75	\$12.65	\$12.33
<b>\$12.00</b>	<b>\$13.51</b>	<b>\$12.48</b>	<b>\$12.00</b>	<b>\$12.00</b>	<b>\$12.00</b>	<b>\$12.92</b>	<b>\$12.59</b>
\$12.25	\$13.79	\$12.74	\$12.25	\$12.25	\$12.25	\$13.19	\$12.85
\$12.50	\$14.07	\$13.00	\$12.50	\$12.50	\$12.50	\$13.46	\$13.11
\$12.75	\$14.35	\$13.26	\$12.75	\$12.75	\$12.75	\$13.73	\$13.37
<b>\$13.00</b>	<b>\$14.63</b>	<b>\$13.52</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.00</b>	<b>\$13.99</b>	<b>\$13.64</b>
\$13.25	\$14.91	\$13.78	\$13.25	\$13.25	\$13.25	\$14.26	\$13.90
\$13.50	\$15.19	\$14.04	\$13.50	\$13.50	\$13.50	\$14.53	\$14.16
\$13.75	\$15.48	\$14.30	\$13.75	\$13.75	\$13.75	\$14.80	\$14.42
<b>\$14.00</b>	<b>\$15.76</b>	<b>\$14.56</b>	<b>\$14.00</b>	<b>\$14.00</b>	<b>\$14.00</b>	<b>\$15.07</b>	<b>\$14.69</b>

Cost Breakdown of Withholdings:	
FICA (SS)	0.062
FICA (Medicare)	0.0145
FUTA	0.009
SUI	0.04
<b>Total</b>	<b>0.1255</b>