









**Employee Wages: Cost to You**  
**MA PDP Rates & Employer Cost**  
**Effective through December 31, 2015\***

This chart helps you decide how much to pay your employees based on the cost of the wage to you as the employer. The employer cost is the amount that will come out of your DDS Participant Directed Programs Individual Support Plan. This is the employee wage plus the taxes you are required to pay as an employer, which PPL pays on your behalf.

EMPLOYEE WAGE	EMPLOYER COST
\$9.00	\$10.19
\$9.50	\$10.75
\$10.00	\$11.32
\$10.50	\$11.88
\$11.00	\$12.45
\$11.50	\$13.01
\$12.00	\$13.58
\$12.50	\$14.15
\$13.00	\$14.71
\$13.50	\$15.28
\$14.00	\$15.84
\$14.50	\$16.41
\$15.00	\$16.98
\$15.50	\$17.54
\$16.00	\$18.11
\$16.50	\$18.67
\$16.75	\$18.96
\$17.00	\$19.24

EMPLOYEE WAGE	EMPLOYER COST
\$17.50	\$19.80
\$18.00	\$20.37
\$18.75	\$21.22
\$19.00	\$21.50
\$19.50	\$22.07
\$20.00	\$22.63
\$20.50	\$23.20
\$21.00	\$23.77
\$22.00	\$24.90
\$22.50	\$25.46
\$23.00	\$26.03
\$23.50	\$26.59
\$24.00	\$27.16
\$24.50	\$27.73
\$24.75	\$28.01
\$25.00	\$28.29
\$26.00	\$29.42
\$27.00	\$30.56

EMPLOYEE WAGE	EMPLOYER COST
\$28.00	\$31.69
\$29.00	\$32.82
\$30.25	\$34.23
\$35.00	\$39.61
\$40.00	\$45.27
\$45.00	\$50.93
\$50.00	\$56.59
\$55.00	\$62.24
\$60.00	\$67.90
\$66.25	\$74.98
\$70.00	\$79.22
\$75.00	\$84.88
\$80.00	\$90.54
\$100.00	\$113.17
\$110.00	\$124.49
\$120.00	\$135.80
\$130.00	\$147.12
\$140.00	\$158.44

**IS YOUR RATE NOT LISTED HERE?**

You may pay employees any amount you desire within state and program guidelines. To calculate the employer cost of a desired wage, multiply the wage by 1.1317.

**Employer Tax Responsibility Breakdown**

FICA	7.65%
FUTA	0.60%
SUTA	2.89%
Worker's Comp	2.03%
<b>Total Cost</b>	<b>13.17%</b>

**Example of how wages & costs work:**

Employee Wage	\$7.25
Employer Tax Responsibility	\$0.95
<b>Employer Cost</b>	<b>\$8.20</b>

















