

## Tax Rates, Wage Limits, and Value of Meals and Lodging

YEAR	MAXIMUM TAXABLE WAGE BASE		MAXIMUM UI TAX %		ETT %	SDI TAX %	DI ELECT. COVERAGE		VALUE OF MEALS				
	UI	DI	Unrated	Rated			Qtrly. Wages	Tax %	DAY	BR.	LU.	DI.	UNID.
2018	7,000	114,967	3.4	6.2	0.1	1.0	*	4.59	11.60	2.40	3.55	5.65	4.15
2017	7,000	110,902	3.4	6.2	0.1	0.90	*	4.55	11.50	2.35	3.55	5.60	4.15
2016	7,000	106,742	3.4	6.2	0.1	0.90	*	4.67	11.40	2.35	3.50	5.55	4.10
2015	7,000	104,378	3.4	6.2	0.1	0.90	*	3.90	11.05	2.25	3.40	5.40	3.95
2014	7,000	101,636	3.4	6.2	0.1	1.00	*	3.67	10.90	2.25	3.35	5.30	3.90
2013	7,000	100,880	3.4	6.2	0.1	1.00	*	3.09	10.85	2.35	3.30	5.20	3.80
2012	7,000	95,585	3.4	6.2	0.1	1.00	*	3.05	10.55	2.30	3.20	5.05	3.65
2011	7,000	93,316	3.4	6.2	0.1	1.20	*	2.82	10.30	2.25	3.15	4.90	3.60

\* The DI Elective Coverage quarterly wages are the greater of \$1,150, or 25 percent of the profit shown on the individual's IRS Schedule SE, as reported on or before April 15 of the preceding tax year (e.g., on the 2016 IRS schedule for 2018).

**NOTE:** Lodging: (66.67 percent of ordinary rental value, but not to exceed the Maximum or be less than the Minimum listed under the Value of Lodging table.) These values apply to non-maritime employees only.

VALUE OF LODGING		
Year	Max. Per Month	Min. Per Week
2018	\$1456	\$47.25
2017	\$1387	\$45.00
2016	\$1332	\$43.20
2015	\$1287	\$41.75
2014	\$1255	\$40.70
2013	\$1224	\$39.90
2012	\$1206	\$39.10
2011	\$1193	\$38.70