

Show Me The Money

Many people are familiar with taxes that come out of an employee's check. What many people don't know is that it costs you more to employ someone than just their wages. Federal law mandates that the employer pay into employee Social Security and Medicare, and Federal Unemployment (FUTA) and state law governs that the employer pay into State Unemployment (SUTA) and Workers' Compensation.

What this means is that for every \$1.00 you pay in wages, you have to additionally pay approximately 17¢ to pay for taxes and Workers' Compensation. **You do not need to worry about the calculations or actually paying these amounts. This is an automatic process which Acumen takes care of on your behalf.**

Use the below calculation tool if you want to pay an employee a different wage than what is listed below in the Wage/Cost Table

The following is a calculation tool to help you determine the "Cost to You".
Simply fill in the blanks.

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Employee Wage		Taxes and Workers' Comp		Cost to You (Always Round Up)

The Wage/Cost table below is provided so you can estimate the hourly cost to employ someone, based on various wage amounts. Each service has a maximum cost that can be charged to the consumer's budget. The "Cost to You" column is the wage multiplied by the amount above. You can pay employees any amount between minimum wage (if applicable) and the Max Wage for that service. To pay your employees other amounts than those listed in the Wage/Cost Table; just multiply the amount you want to pay by 1.1666, and you will get the Cost to You, or give us a call, we will help you figure your costs. Remember these costs are paid from the budget.

Wage/Cost Table

Hourly Wage	Cost to You	
\$ 8.05	\$ 9.40	Minimum Wage
\$ 9.00	\$ 10.50	
\$ 10.00	\$ 11.67	
\$ 10.50	\$ 12.25	
\$ 11.00	\$ 12.84	
\$ 11.50	\$ 13.42	
\$ 12.00	\$ 14.00	
\$ 13.04	\$ 15.22	Max Wage - RSP
\$ 13.00	\$ 15.17	
\$ 13.50	\$ 15.75	
\$ 14.00	\$ 16.34	
\$ 14.50	\$ 16.92	
\$ 15.00	\$ 17.50	
\$ 15.50	\$ 18.09	
\$ 16.00	\$ 18.67	
\$ 17.28	\$ 20.16	Max Wage - PLS
\$ 17.00	\$ 19.84	

Hourly Wage	Cost to You	
\$ 17.50	\$ 20.42	
\$ 18.00	\$ 21.00	
\$ 19.62	\$ 22.89	Max Wage - JBP
\$ 19.00	\$ 22.17	
\$ 19.50	\$ 22.75	
\$ 20.00	\$ 23.34	
\$ 21.00	\$ 24.50	
\$ 22.00	\$ 25.67	
\$ 23.00	\$ 26.84	
\$ 24.96	\$ 29.12	Max Wage - SBS
\$ 25.00	\$ 29.17	
\$ 26.00	\$ 30.34	
\$ 27.00	\$ 31.50	
\$ 28.00	\$ 32.67	
\$ 29.00	\$ 33.84	
\$ 30.00	\$ 35.00	
\$ 32.47	\$ 37.88	Max Wage - IES/FAS/JBD

\$ 8.91	\$ 10.40	CWS - Flat Day Rate
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RSP - Respite Services
 PLS - Personal Supports Services
 SBS - Supports Broker Services

FAS - Follow Along Support
 JBD - Job Discovery
 JBP - Job Prep
 CWS - Co-Worker Support-Flat Day Rate
 IES - Individual Employment Support



Show Me The Money- Overtime

The table below provides the max hourly wage you can pay your employee for each service when OT is worked. Each service has a maximum cost that can be charged to the consumer's budget. Montana Department of Labor requires that any hours worked over 40 in a work week (Sun-Sat) must be paid at 1.5 x the hourly wage. The *Cost to You* in the table below is calculated with the 1.5 x the wage and the employer tax burden .

The calculation tool below shows you how to figure out what the OT wage will cost you with the employer burden of 1.1666. Acumen will calculate the OT wage from the hourly rate paid. Acumen can only pay up to the max payrate for each service below. ** If the hourly OT wage (Hrly wage x 1.5)) goes over the max pay rate, the employer could be responsible for the remaining balance.

The following is a calculation tool to help you determine the "Cost to You for Overtime ".

Step one: Hourly Wage X 1.5 = Overtime wage

Step two: Overtime wage X ER Tax Burden (example 1.1666) = Cost to You

Example: \$8.51 X 1.5 = \$12.77 (Overtime hourly wage = \$8.51 x overtime rule 1.5=\$12.77)

\$12.77 X 1.1666 = \$14.90 (the Cost to You - and the max service cost that can be charged to your budget)

Max Hourly Wage and Cost to You When OT Is Worked

Hourly Wage	Cost to You	
\$ 8.05	\$ 9.40	Minimum Wage
\$ 8.69	\$ 14.90	Max OT Wage - RSP
\$ 11.52	\$ 20.16	Max OT Wage - PLS
\$ 13.04	\$ 15.22	Max Wage - RSP
\$ 13.08	\$ 22.89	Max OT Wage - JBP
\$ 16.64	\$ 29.12	Max OT Wage - SBS
\$ 17.28	\$ 20.16	Max Wage - PLS

Hourly Wage	Cost to You	
\$ 19.62	\$ 22.89	Max Wage - JBP
\$ 21.64	\$ 37.88	Max OT Wage - IES/FAS/JBD
\$ 24.96	\$ 29.12	Max Wage - SBS
\$ 32.47	\$ 37.88	Max Wage - IES/FAS/JBD

\$ 8.90	\$ 10.40	CWS - Flat Day Rate- No Overtime
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