

## 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.
2009	7,000	90,669	3.4	6.2	0.1	1.10	*	2.22	10.00	2.20	3.00	4.80	3.50
2008	7,000	86,698	3.4	6.2	0.1	0.80	*	2.26	9.60	2.10	2.90	4.60	3.35
2007	7,000	83,389	3.4	6.2	0.1	0.60	*	1.97	9.30	2.00	2.80	4.50	3.20
2006	7,000	79,418	3.4	6.2	0.1	0.80	*	2.25	9.15	2.00	2.80	4.35	3.20
2005	7,000	79,418	3.4	6.2	0.1	1.08	*	2.09	9.00	1.95	2.75	4.30	3.10
2004	7,000	68,829	3.4	6.2	0.1	1.18	*	2.10	8.55	1.85	2.60	4.10	3.00
2003	7,000	56,916	3.4	5.4	0.1	0.90	*	1.97	8.45	1.85	2.55	4.05	2.95
2002	7,000	46,327	3.4	5.4	0.1	0.90	*	1.63	8.20	1.80	2.50	3.90	2.85

### VALUE OF LODGING

\* 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 2007 IRS schedule for 2009).

	(Max. Per Month)	(Min. Per Week)
2009	\$1145	\$37.20
2008	\$1092	\$35.40
2007	\$1041	\$33.80
2006	\$1000	\$32.45
2005	\$ 957	\$31.05
2004	\$ 921	\$29.85
2003	\$ 886	\$28.75
2002	\$ 826	\$26.80

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