



2018 HR TOPICS FOR SMALL BUSINESSES

Minimum Wages Remain Unchanged in CT for 2018:

- **Hourly - \$10.10**
- **Bartender - \$8.23**
- **Waitstaff - \$6.38**
- **<20 y/o Training - \$4.25 first 90 days**

New Annual Tax/Deductions Limits for 2018:

- 401k Contribution \$18,500
- Over 50 y/o Catch-up \$6,000
- Comp. Limit for Match \$275,000
- Soc. Sec. Wage Base \$128,400
- HSA Individual Limit \$3,450
- HSA Family Limit \$6,900
- Over 55 y/o Additional \$1,000

Affordable Care Act (Obamacare) Filing for Applicable Large Employers (50+ f/t) is still in effect. ALE's are required to file annual returns that are due in January 2018, reporting the health insurance that was offered to employees in 2017.

{Forms 1094-C and 1095-C}

Don't forget The Rivo Consulting Group for comprehensive HR Consulting, Employee Handbooks, Policy Development, Screening and Hiring, Unemployment Mitigation, and more! We're local, accessible, affordable, accountable, and better than any PEO!