

West Virginia "Cost To You" Worksheet

As an employer, the cost of hiring caregivers includes paying wages and payroll taxes. Palco charges you at your **individual** employer rate. This resource can be used to help you determine the rate of pay you are able to pay with your budget.

- ✓ Your SUTA rate varies depending on your employer's experience. Your rate is not blended with other employers on the program, and you are able to fully take advantage of any SUTA rate decreases.
 - Spouses employed by their spouse, parents employed by their child are exempt from SUTA.
- ✓ For 2024- The West Virginia minimum wage is \$8.75. Each rate has a maximum cost to you rate:

ADW	TBIW	IDDW
<ul style="list-style-type: none"> • Personal Attendant Services- Maximum \$17.00 	<ul style="list-style-type: none"> • Personal Attendant Services- Maximum \$15.00 	<ul style="list-style-type: none"> • Person-Centered Support- \$10.96 • Respite In-Home- 10.96 • Unlicensed Residential Person-Centered Support- Maximum \$14.52

Default Rate for New Employers with No Exemptions	
Social Security & Medicare (<i>FICA</i>)	7.65%
Federal Unemployment Tax (<i>FUTA</i>)	0.60%
State Unemployment Tax (<i>SUTA</i>)	2.7%**
TOTAL Employer Cost Rate	10.95%
**Default rate for new employers assigned by the WV DOL; <u>Your individual rate may be more or less..</u>	

Rate with Exemptions	
Relationship to Employer	Total Rate
Spouse working for a Spouse	2.7%
Child employed by Parent (<i>under the age of 21</i>)	2.7%
Parent, Adoptive Parent and/or Stepparent Employed by an Adult Child	0.0%
**SUTA is individualized, your rate may be cheaper as you enroll with Palco.	

*Multiply your attendants' hourly rate by the percentage to determine your employer cost to you amount.
 Example: \$14.00 x 1.0270 = \$14.38*

Table below illustrates the cost for a new employer with no exemptions at a 10.95%. You should use an **individual percent** that meets your circumstances and multiply the rate by that percent.

Hourly Rate	Cost to You Rate	Hourly Rate	Cost to You Rate	Hourly Rate	Cost to You Rate
\$8.75	\$9.71	\$11.25	\$12.48	\$13.50	\$14.98
\$9.00	\$9.99	\$11.50	\$12.76	\$13.75	\$15.26
\$9.25	\$10.26	\$11.75	\$13.04	\$14.00	\$15.53
\$9.50	\$10.54	\$12.00	\$13.31	\$14.25	\$15.81
\$10.00	\$11.10	\$12.25	\$13.59	\$14.50	\$16.09
\$10.25	\$11.37	\$12.50	\$13.87	\$14.75	\$16.37
\$10.50	\$11.65	\$12.75	\$14.15	\$15.00	\$16.64
\$10.75	\$11.93	\$13.00	\$14.42	\$15.25	\$16.92
\$11.00	\$12.20	\$13.25	\$14.70	\$15.32	\$16.99

Rate you want not on here? You can pay any rate you want by multiplying the rate by your individual Employer Cost percentage, so long as it does not exceed the maximum cost to you. Example: \$14.15 x 1.1095 = \$15.70