



Georgia Participant/Consumer-Directed Care Programs
WHAT IT COSTS YOU

It will cost you, the employer/participant, more to employ someone than just their wages. By law employers must pay an employee’s federal and state unemployment taxes, worker’s compensation insurance and a portion of the Medicare and Social Security taxes.

Units of Service: Your approved budget may have a specific number of units of service. When your units are in 15 minute increments, 4 units equal 1 hour. Newer budgets are approved at a \$1 = 1 unit rate.

What You Can Pay: Your budget has a maximum dollar amount that can be paid for each service you receive. This amount is used to pay the employee and your share of the mandatory employee benefits which include federal and state taxes and worker’s compensation insurance. CFS calculates and pays these benefits on your behalf. The total cost of wages and benefits impacts your approved budget. To properly calculate the total wage distribution from your budget, please use the guidelines below when negotiating employee’s salaries. Remember that the amount you pay your employee is their gross wage, employee’s pay a Medicare and Social Security taxes and complete tax withholding forms to determine the amount of state and federal income taxes to be withheld from their paycheck.

Employee Hourly Wage	Units = 1 Hour, if applicable	Total Costs Per Hour <i>(includes federal & state taxes, worker’s compensation)</i>	Employee Hourly Wage	Units = 1 Hour, if applicable	Total Costs Per Hour <i>(includes federal & state taxes, worker’s compensation)</i>
\$7.25	4 units	\$8.33	\$12.00	4 units	\$13.78
\$7.50	4 units	\$8.61	\$12.25	4 units	\$14.07
\$7.75	4 units	\$8.90	\$12.50	4 units	\$14.35
\$8.00	4 units	\$9.19	\$12.75	4 units	\$14.64
\$8.25	4 units	\$9.47	\$13.00	4 units	\$14.93
\$8.50	4 units	\$9.76	\$13.25	4 units	\$15.21
\$8.75	4 units	\$10.05	\$13.50	4 units	\$15.50
\$9.00	4 units	\$10.33	\$13.75	4 units	\$15.79
\$9.25	4 units	\$10.62	\$14.00	4 units	\$16.08
\$9.50	4 units	\$10.91	\$14.25	4 units	\$16.36
\$9.75	4 units	\$11.20	\$14.50	4 units	\$16.65
\$10.00	4 units	\$11.48	\$14.75	4 units	\$16.94
\$10.25	4 units	\$11.77	\$15.00	4 units	\$17.22
\$10.50	4 units	\$12.06	\$15.25	4 units	\$17.51
\$10.75	4 units	\$12.34	\$15.50	4 units	\$17.80
\$11.00	4 units	\$12.63	\$15.75	4 units	\$18.09
\$11.25	4 units	\$12.92	Daily rates are calculated by dividing the rate on the budget by 1.1483 to identify the maximum daily rate for the employee		
\$11.50	4 units	\$13.21			
\$11.75	4 units	\$13.49			

The above increments are examples of how to calculate costs for a set hourly salary. The hourly wage is multiplied by 1.1483. You can also calculate the maximum hourly wage by taking the hourly rate on your budget and dividing by 1.1483.

Note: Based on 2016 rates of 14.83 (.06 FUTA, 2.7 SUTA, 3.92 Workers’ Comp, 6.2 FICA and 1.45 Medicare)