NC CAP SHOW ME THE MONEY

Effective 04/01/2022

It costs you, the employer, more to employ someone than just their wages. By law, employers need to pay a portion of an employee's Social Security and Medicare taxes, as well as Federal and State unemployment taxes. Workers' Compensation Insurance is part of your program for anyone who has more than one active employee, and is also an employer-related cost. We call these employer-related costs the "Cost to You."

What this means is that for every \$1.00 you pay in wages, you must add approximately 12 cents to pay for taxes and Workers' Compensation if you have multiple employees (9 cents per dollar if you only have one employee). The "Cost to You" is simply the employee's wage multiplied by **1.12** (the 12 cents per dollar mentioned above). We calculate and pay the taxes and the Workers' Compensation on your behalf.

Simply fill in the blanks below to determine the "Cost to You."

| | 1.12 | |
|---------------|-----------------------------|-------------------|
| Employee Wage | Taxes & Workers' Comp | Cost to You |
| | (Use 1.09 for one employee) | (Always round up) |

The tables below are provided to show the **maximum amount** you can pay an employee for each service. You can pay your employee an amount lower than one listed below – just multiply the amount you want to pay by 1.12 if you have multiple employees, or 1.09 if you have one employee, round up to the nearest penny, and you'll have the Cost to You. Remember that you must fill out an Employee Rate Agreement to set up or change an employee's wage.

| SERVICE DESCRIPTION | BILLING CODE | MAX HOURLY | PAY FOR 1 EMPLOYEE* | MAX HOURLY P | AY FOR 2+ EMPLOYEES** |
|-------------------------------------------|-----------------|------------|---------------------|--------------|-----------------------|
| Personal Assistance Services (CAP/CD) | S5135 | \$17.89 | (Max OT \$11.92) | \$17.45 | (Max OT \$11.63) |
| Respite – In Home Aide | S5150 | \$17.89 | (Max OT \$11.92) | \$17.45 | (Max OT \$11.63) |
| Personal Care Assistance Services (CAP/C) | T2027 | \$17.89 | (Max OT \$11.92) | \$17.45 | (Max OT \$11.63) |
| Pediatric Nurse Aid (CAP/C) | T1019 | \$20.97 | (Max OT \$13.98) | \$20.45 | (Max OT \$13.62) |
| Pediatric Personal Care Respite (CAP/C) | T1004 | \$20.97 | (Max OT \$13.98) | \$20.45 | (Max OT \$13.62) |
| Congregate Pediatric Nurse Aid (CAP/C) | T2027 TG | \$14.56 | (Max OT \$9.70) | \$14.20 | (Max OT \$9.46) |
| Congregate Personal Care(CAP/C) | T2027 TF | \$12.78 | (Max OT \$8.52) | \$12.46 | (Max OT \$8.30) |

^{*}Max hourly pay for 1 employee: This applies to employers who only have one employee working for them for all services combined. The rate does not include the cost of a Workers' Compensation Policy for employers who only employ one employee. If you would like us to purchase a Workers' Compensation policy and you only have one employee please contact us and we will get that set up.

^{**}Max hourly pay for 2+ employees: This applies to employers who have more than one employee working for them for all services combined. The rate automatically includes the cost of a Workers' Compensation Policy for all employers who have multiple employees per state policy.