



## North Carolina CAP Acumen Max Pay Rates (Effective 1/1/2024)

**\*Note:** Employee pay increases must be requested on the Employee Wage Rate Change Form that is found on our website: <https://www.acumenfiscalagent.com/state/north-carolina-cap/> . Rate changes must be received at least **two (2) weeks prior** to the start date for which they are to take effect. If a two (2) week notice is not provided, the form will not be processed.  
Retroactive rate changes are not allowed.

BILL CODE	DESCRIPTION	PROGRAM	EMPLOYEE MAX PAY RATE PER HOUR
S5135	Personal Care Assistance Services	CAP DA	\$21.28
T2027	Personal Care Assistance Services	CAP C	\$21.28
T1019	Pediatric Personal Care	CAP C	\$26.23
S5150	Respite Care In-Home Aide	CAP DA/CAP C	\$21.28
T1004	Pediatric Personal Care Respite	CAP C	\$26.23
T2026	RN or LPN Nurse Care	CAP C	\$46.42
T1005	Respite Care In-Home Nurse - RN or LPN level	CAP C	\$46.42
S9122 TF	Congregate CAP/C Personal Care Services	CAP C	\$18.02
S9122 TG	Congregate CAP/C Pediatric Nurse Aide Services	CAP C	\$19.42



Total payroll cost breakdown includes the following	
<b>Federal Insurance Contributions Act (FICA):</b>	7.65% of taxable wages
<b>Federal Unemployment Tax Act (FUTA):</b>	0.6% of taxable wages
<b>State Unemployment Tax Act (SUTA):</b>	SUTA is determined on an individual basis. The 2024 calendar year new employer SUTA rate is 1.0%.
<b>Workers' Compensation:</b>	2.75% of gross wages
<b>Pay Rate:</b>	Gross wage paid to employee