



Employee Wages: Cost to You MA PDP Accent Rates & Employer Cost Effective through December 31, 2026

This chart helps you decide how much to pay your employees based on the cost of the wage to you as the employer. The employer cost is the amount that will come out of your DDS Participant Directed Programs Individual Support Plan. This is the employee wage plus the taxes you are required to pay as an employer, which Acumen pays on your behalf.

Employee Wage	Cost to Budget
\$15.00	\$19.90
\$15.50	\$20.57
\$16.00	\$21.23
\$16.50	\$21.89
\$17.00	\$22.56
\$17.50	\$23.22
\$18.00	\$23.88
\$18.50	\$24.55
\$19.00	\$25.21
\$19.50	\$25.87

Employee Wage	Cost to Budget
\$20.00	\$26.54
\$20.50	\$27.20
\$21.00	\$27.86
\$21.50	\$28.53
\$22.00	\$29.19
\$22.50	\$29.85
\$23.00	\$30.52
\$23.50	\$31.18
\$24.00	\$31.84
\$24.50	\$32.51

Employee Wage	Cost to Budget
\$25.00	\$33.17
\$25.50	\$33.83
\$26.00	\$34.50
\$26.50	\$35.16
\$27.00	\$35.83
\$27.50	\$36.49
\$28.00	\$37.15
\$28.50	\$37.82
\$29.00	\$38.48
\$29.50	\$39.14

IS YOUR RATE NOT LISTED HERE? You may pay employees any amount you desire within state and program guidelines. To calculate the employer cost of a desired wage, multiply the wage by 1.32686 (details in table below) See Example:

Hourly Wage: \$15.00

Cost to Budget at \$15.00/hr. Wage: $15.00 \times 1.32686 = \$19.90$ (always round up)/hr. Cost to Budget

Employer Cost Breakdown*

Social Security	6.200%
Medicare	1.450%
FUTA	0.600%
SUTA	3.700%
Workers Comp	2.900%
Workforce Training	0.056%
EMAC	0.340%
PFML	0.042%
Sick Time Off	3.800%
Admin Fee	13.200%
Total Cost	32.686%

*Rates in the above cost breakdown are subject to annual changes

For assistance, call Accent Customer Service at (866) 427-1739