



Cost to Your Budget 2024

AL DMH Intellectual Disabilities (ID), Living at Home (LAH), and Community Waiver Program (CWP) Rates & Employer Costs Effective through December 31st, 2024

You get to decide how much to pay your employees up the maximum pay rate. The amount that you pay them is a little lower than the amount that gets charged to your budget. The cost to your budget is higher because you are required to pay taxes when paying an employee hourly wage. The taxes come out of your budget and PPL uses those funds to pay the taxes for you. The chart below shows what taxes are owed for employee wages. FICA and FUTA are determined by the IRS. SUTA is determined by the State. Worker's Compensation rates are subject to change each year.

New Employer Tax When Paying a Wage

FICA	7.65%
FUTA	0.60%
SUTA	2.70%
Worker's Compensation	1.20
TOTAL	12.15%

Experienced Employer Tax When Paying a Wage

FICA	7.65%
FUTA	0.60%
SUTA	0.2% - 6.8%
Worker's Compensation	1.20
TOTAL	9.65% - 16.25%



Examples of Employee Hourly Rate and Cost to Your Budget for a New Employer

EMPLOYEE HOURLY RATE	EMPLOYER - COST TO YOUR BUDGET
\$8.00	\$9.00
\$10.00	\$11.26
\$12.00	\$13.51
\$13.00	\$14.63
\$14.00	\$15.76
\$15.00	\$16.88
Formula: Employee hourly rate x 1.1255 = Total Cost to Your Budget	

What about Overtime Wages?

If a single employee works more than 40 hours in one calendar week, all hours after 40 are considered "Overtime." Overtime is paid at 1.5 times the regular wage. If an employee provides multiple services, the service that brings the total to over 40 hours will be the one billed for. Examples of what the Regular Hourly Wage, Overtime Wage, and Cost to Your Budget would be:

Examples of Employee Wage and Cost to Your Budget for a New Employer

EMPLOYEE HOURLY RATE	OVERTIME WAGE – 1.5x	EMPLOYER COST TO YOUR BUDGET
\$8.00	12	\$13.51
\$10.00	15	\$16.89
\$12.00	18	\$20.26
\$13.00	19.5	\$21.95
\$14.00	21	\$23.64
\$15.00	22.5	\$25.32

Have Questions or Need Help? Call us at 1-833-976-1859.



Intellectual Disabilities Waiver (ID) Rates

Service Code	Service Description	Maximum Hourly Billable Rate	Maximum Hourly Pay Rate
S5135:UC:HW	Self-Directed Adult Companion Services	\$14.32	\$12.77
S9124:UC:HW	Self-Directed Nursing LPN	\$27.04	\$24.11
T1019:UC:HN	Self-Directed Personal Care	\$25.48	\$22.72
S5150:UC:HW	Self-Directed Respite - In Home	\$16.24	\$14.48
T1005:UC:HW	Self-Directed Respite - Out of Home	\$16.24	\$14.48
S9123:UC:HW	Self-Directed Nursing RN	\$47.32	\$42.19
S5135:UC:HW:TU	Self-Directed Adult Companion Services - Emergency Overtime	\$21.48	\$19.15
S9124:UC:HW:TU	Self-Directed LPN - Emergency Overtime	\$40.56	\$36.04
S9123:UC:HW:TU	Self-Directed RN - Emergency Overtime	\$70.98	\$63.29
T1019:UC:HN:TU	Self-Directed Personal Care - Emergency Overtime	\$38.22	\$34.08

Please note maximum hourly pay rates listed above are based on the New Employer rate of 12.15%. Experienced employers will need to calculate the maximum pay rate based on their individual SUTA rate that they can obtain from PPL. Minimum wage for all hourly services is \$7.25.



Living At Home Waiver (LAH) Rates

Service Code	Service Description	Maximum Hourly Billable Rate	Maximum Hourly Pay Rate
S5135:UD:HW	Self-Directed Adult Companion Services	\$14.32	\$12.77
S9124:UD:HW	Self-Directed Nursing LPN	\$27.04	\$24.11
T1019:UD:HN	Self-Directed Personal Care	\$25.48	\$22.72
S5150:UD:HW	Self-Directed Respite - In Home	\$16.24	\$14.48
T1005:UD:HW	Self-Directed Respite - Out of Home	\$16.24	\$14.48
S9123:UD:HW	Self-Directed Nursing RN	\$47.32	\$42.19
S5135:UD:HW:TU	Self-Directed Adult Companion Services - Emergency Overtime	\$21.48	\$19.15
S9124:UD:HW:TU	Self-Directed LPN - Emergency Overtime	\$40.56	\$36.04
S9123:UD:HW:TU	Self-Directed RN - Emergency Overtime	\$70.98	\$63.29
T1019:UD:HN:TU	Self-Directed Personal Care - Emergency Overtime	\$38.22	\$34.08

Please note maximum hourly pay rates listed above are based on the New Employer rate of 12.15%. Experienced employers will need to calculate the maximum pay rate based on their individual SUTA rate that they can obtain from PPL. Minimum wage for all hourly services is \$7.25.