USA PAYROLL®

2017 Tax Facts

information as of December 2016

Federal

Social Security (up to wage base)	Wage Base Limit	$ 127,200
	Maximum Contribution	$ 7,886.40
	Rate	6.2%
Medicare (no limit)	Rate	1.45%
Additional Medicare (over Threshold)	Additional Rate	0.9%
FUTA	Taxable Wage Base	$ 7,000
	Percent of Taxable Wages	6.0%
	Maximum Credit	5.4%
	Normal Tax	0.6%
Self Employment Tax (Social Security and Medicare)		15.3%
Federal Hourly Minimum Wage		$ 7.25
IRS optional standard mileage rate	Per Business Mile Driven	53½¢

New Jersey

Hourly Minimum Wage	Minimum Wage	$ 8.44
	Minimum Cash Wage (Tipped)	$ 2.13
State Withholding	(follows a graduated tax table)	
State UI/DI/WF/FLI	Taxable Wage Base Limit	$ 33,500
	Maximum Contribution	$ 256.27
	Employee Rate (includes Family Leave Insurance)	0.765%

Pennsylvania

Hourly Minimum Wage	Minimum Wage	$ 7.25
	Minimum Cash Wage (Tipped)	$ 2.83
State Withholding Rate (no limit)		3.07%
Unemployment (employer)	Taxable Wage Base Limit	$ 9,750
Unemployment (employee) (no limit)	Employee Rate	0.07%

Delaware

State Withholding	(follows a graduated tax table)	
Hourly Minimum Wage	Minimum Wage	$ 8.25
	Minimum Cash Wage (Tipped)	$ 2.23
State Unemployment	Taxable Wage Base Limit	$ 18,500

Philadelphia

Philadelphia Resident	3.9004%
Philadelphia Non-Resident	3.4741%

Pension Plan Limits

401(k)	
Maximum Annual Deferral	$ 18,000
Catch-up Contributions (age 50 or over)	$ 6,000
403(b)	
Maximum Annual Deferral	$ 18,000
Catch-up Contributions (age 50 or over)	$ 6,000
457(b)	
Maximum Annual Deferral	$ 18,000
Catch-up Contributions	$ 6,000
SIMPLE Plan	
Maximum Annual Deferral	$ 12,500
Catch-up Contributions	$ 3,000
Roth IRA	
Maximum Annual Contribution	$ 5,500
Catch-up Contributions	$ 1,000

Government Web Sites

USA.gov	https://www.usa.gov/
Internal Revenue Service	https://www.irs.gov/
Social Security Administration	https://www.ssa.gov/
U.S. Department of Labor	https://www.dol.gov/
DE Department of Labor	https://www.delawareworks.com/
NJ Division of Taxation	http://www.nj.gov/treasury/taxation/
NJ Department of Labor and Workforce Development	https://lwd.state.nj.us/
PA Department of Revenue	http://www.revenue.pa.gov/
PA Department of Labor and Industry	http://www.dli.pa.gov/
PA Local Withholding Rates by Address	https://munstats.pa.gov/Public/FindMunicipality.aspx
Philadelphia, PA	http://www.phila.gov/

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