



## 2019 Tax Facts

information as of December 2018

### Federal

Social Security (up to wage base)	Wage Base Limit	\$ 132,900
	Maximum Contribution	\$ 8,239.80
	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%
Hourly Minimum Wage		\$ 7.25
IRS optional standard mileage rate	Per Business Mile Driven	58¢

### New Jersey

Hourly Minimum Wage	Minimum Wage	\$ 8.85
	Minimum Cash Wage (Tipped)	\$ 2.13
Withholding UI/DI/WF/FLI	(follows a graduated tax table)	
	Taxable Wage Base Limit	\$ 34,400
	Maximum Contribution	\$ 232.20
	Employee Rate	0.675%

### Pennsylvania

Hourly Minimum Wage	Minimum Wage	\$ 7.25
	Minimum Cash Wage (Tipped)	\$ 2.83
Withholding Rate (no limit)		3.07%
Unemployment (employer)	Taxable Wage Base Limit	\$ 10,000
Unemployment (employee) (no limit)	Employee Rate	0.06%

### Delaware

Hourly Minimum Wage	Minimum Wage	\$ 8.75
	Minimum Cash Wage (Tipped)	\$ 2.23
	Training (First 90 Days) Minimum	\$ 8.25
	Youth (Under 18 Years) Minimum	\$ 8.25
Withholding Unemployment	(follows a graduated tax table)	
	Taxable Wage Base Limit	\$ 16,500

### Philadelphia

Philadelphia Resident	3.8809%
Philadelphia Non-Resident	3.4567%

### Pension Plan Limits

<b>401(k)</b>	
Maximum Annual Deferral	\$ 19,000
Catch-up Contributions (age 50 or over)	\$ 6,000
<b>403(b)</b>	
Maximum Annual Deferral	\$ 19,000
Catch-up Contributions (age 50 or over)	\$ 6,000
<b>457(b)</b>	
Maximum Annual Deferral	\$ 19,000
Catch-up Contributions	\$ 6,000
<b>SIMPLE Plan</b>	
Maximum Annual Deferral	\$ 13,000
Catch-up Contributions	\$ 3,000
<b>Roth IRA</b>	
Maximum Annual Contribution	\$ 6,000
Catch-up Contributions	\$ 1,000

### Government Web Sites

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

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Phone: 856-665-5600

Fax: 856-665-0700

Web: <http://www.USAPayrollNJ.com/>