



an Asure Company

2022 Tax Facts

information as of December 2021

Rates

Item	Rate	Wage Base Limit	Contribution Limit
Federal			
Social Security (OASDI)	6.2 %	\$ 147,000	\$ 9,114.00
Medicare	1.45 %	—	—
Employee Additional Medicare (Over \$200,000 Threshold)	0.9 %	—	—
FUTA	0.6 %	\$ 7,000	\$ 42.00
Self-Employment Tax (Social Security and Medicare)	15.3 %	—	—
New Jersey			
Withholding	(graduated table)	—	—
Employee SUI/WF	0.425 %	\$ 39,800	\$ 169.15
Employee SDI	0.14 %	\$ 151,900	\$ 212.66
Employee FLI	0.14 %	\$ 151,900	\$ 212.66
Employer SUI/WF/SDI	*	\$ 39,800	*
Pennsylvania			
Withholding	3.07 %	—	—
Employee SUI	0.06 %	—	—
Employer SUI	*	\$ 10,000	*
Philadelphia			
Resident	3.8398 %	—	—
Non-Resident	3.4481 %	—	—
Delaware			
Withholding	(graduated table)	—	—
Employer SUI	*	\$ 16,500	*

* Rate and amount varies by individual employer.

Hourly Minimum Wage

Location	Minimum	Tipped Minimum
Federal	\$ 7.25	\$ 2.13
New Jersey	\$ 13.00	\$ 5.13
Agriculture Employers	\$ 10.90	\$ 5.13
Seasonal and Small Employers (fewer than six employees)	\$ 11.90	\$ 5.13
Pennsylvania	\$ 7.25	\$ 2.83
Delaware	\$ 10.50	\$ 2.23

Pension Plan Limits

401(k) and 403(b)	
Maximum Annual Deferral	\$ 20,500
Catch-up Contributions (age 50 or over)	\$ 6,500
457(b)	
Maximum Annual Deferral	\$ 20,500
Catch-up Contributions	\$ 6,500
SIMPLE Plan	
Maximum Annual Deferral	\$ 14,000
Catch-up Contributions	\$ 3,000
Traditional/Roth IRA	
Maximum Annual Contribution	\$ 6,000
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/
CDC COVID-19	https://www.cdc.gov/coronavirus/2019-ncov/
NJ Division of Taxation	https://www.nj.gov/treasury/taxation/
NJ Department of Labor and Workforce Development	https://www.nj.gov/labor/
PA Department of Revenue	https://www.revenue.pa.gov/
PA Department of Labor and Industry	https://www.dli.pa.gov/
PA Local Withholding Rates by Address	https://munstats.pa.gov/Public/FindMunicipality.aspx
Philadelphia, PA	https://www.phila.gov/
DE Department of Labor	https://labor.delaware.gov/

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Phone: 856-665-5600

Fax: 856-665-0700

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