

Federal Tax Essentials

Websites: Internal Revenue Service: www.irs.gov
 Social Security Administration: www.ssa.gov
 US Department of Labor: www.dol.gov

	01/01/19	
Minimum Wage	\$7.25	Employers with new or renewed Federal Contracts: Minimum Wage \$10.60 Minimum Cash Wage \$7.40 Maximum Tip Credit \$5.20
Minimum Cash Wage (Tipped Employees)	\$2.13	
Maximum Tip Credit	\$5.12	
FICA (Social Security)		
Maximum Taxable Earnings	\$132,900	
EE/ER Deduction	6.2%/6.2%	
EE/ER Maximum Deduction Each	\$8,239.80/\$8,239.80	
Self-employment Tax	12.4%	
FICA (Medicare)		
Maximum Taxable Earnings	No limit	*Additional Medicare Tax for employees' wages over \$200,000 is 0.9%
EE/ER Deduction	1.45%*	
Maximum Deduction	No limit	
Self-employment Tax	2.9%	
FUTA (Federal Unemployment Tax Act, Employer paid)		
Maximum Taxable Earnings	\$7,000	
Percent of Taxable Wages	6%**	

**with 5.4% maximum credit for state UI the net tax paid is 0.6%

Pennsylvania Tax Essentials

Websites: Department of Revenue: www.revenue.state.pa.us
 Department of Labor and Industry: www.dli.state.pa.us

	01/01/19
Minimum Wage	\$7.25
Minimum Cash Wage (Tipped Employees)	\$2.83
Maximum Tip Credit	\$4.42
Unemployment	
Maximum Taxable Earnings	\$10,000
Employee Deduction	0.06% of all wages paid
GIT	
Employee Deduction	3.07%

Delaware Tax Essentials

Websites: Division of Revenue: www.revenue.delaware.gov
 Department of Labor: www.dol.delaware.gov

	01/01/19	10/01/19
Minimum Wage	\$8.75	\$9.25
Minimum Cash Wage (Tipped Employees)	\$2.23	
Maximum Tip Credit	\$6.52	\$7.02
Unemployment		
Maximum Taxable Earnings	\$16,500	
Employee Deduction	None	

New Jersey Tax Essentials

Websites: Division of Taxation: www.state.nj.us/treasury/taxation
 Department of Labor and Industry: nj.gov/labor

	01/01/19
Minimum Wage	\$8.85*
Minimum Cash Wage (Tipped Employees)	\$2.13
Maximum Tip Credit	\$6.72
Unemployment	
Maximum Taxable Earnings	\$34,400
Employee Deduction	0.425%
Disability	
Maximum Taxable Earnings	\$34,400
Employee Deduction	0.17%
Paid Family Leave Insurance	
Maximum Taxable Earnings	\$34,400
Employee Deduction	0.08%
Employer Deduction	None

*The NJ minimum wage will increase on July 1, 2019. Learn more about the New NJ Minimum Wage Law at: www.primepoint.com > Support > Resources > New NJ Minimum Wage Law

New York Tax Essentials

Websites: Department of Taxation and Finance: www.tax.ny.gov
 Department of Labor: www.labor.ny.gov

	01/01/19
Minimum Wage - NYC 11+ employees	\$15.00
Minimum Wage - NYC less than 11 employees	\$13.50
Minimum Wage - Nassau, Suffolk, & Westchester Counties	\$12.00
Minimum Wage - All other NY regions	\$11.10
Unemployment	
Maximum Taxable Earnings	\$11,400
Employee Deduction	None
Disability	
Employer contribution is the difference between cost & worker's contribution	
Employee Deduction	0.500%, \$0.60/week max
Paid Family Leave*	
Maximum Employee Contribution	0.126%

*Visit ny.gov/paidfamilyleave for more information

Philadelphia Tax Essentials

Website: Philadelphia Revenue Department: www.phila.gov/revenue/wage_tax.html

07/01/18-06/30/19 Philadelphia Wage Tax	
Residents	3.8809%
Non-residents	3.4567%

All information current as of 12/31/2018