

# Pennsylvania - 2019 Quick Wage & Tax Guide

**NEW FOR 2019**

MINIMUM WAGE		STATE INCOME TAX	
Minimum Wage	\$7.25	Withholding Tax Rate	3.07%
Minimum Cash Wage (Tipped)	\$2.83		
Maximum Tip Credit	\$4.42*		

\*Different for employers with less than 10 full-time employees.

UNEMPLOYMENT INSURANCE		MORE INFORMATION	
Maximum Taxable Wages	\$10,000	Dept. of Revenue: <a href="http://revenue.pa.gov">revenue.pa.gov</a> Dept. of Labor & Industry: <a href="http://dli.state.pa.us">dli.state.pa.us</a>	
Employee Deduction	Unlimited		
Employer Tax Rates	2.39 - 11.03%		
New Employer Tax Rates	3.689%		

## Federal

MINIMUM WAGE		FICA (SOCIAL SECURITY)	
Minimum Wage	\$7.25	Maximum Taxable Wages	\$132,900
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	6.2%
Maximum Tip Credit	\$5.12		

FICA (MEDICARE)		FUTA (EMPLOYER-PAID)	
Maximum Taxable Wages	No Limit	Maximum Taxable Wages	\$7,000
Employee/Employer Tax Rate	1.45%	Employee/Employer Tax Rate	6.0%
Add. Tax on Earnings >\$200K	0.9%	Net Tax Rate	0.6%

HEALTH SAVINGS ACCOUNTS		FLEXIBLE SPENDING ACCOUNTS	
Individual Contribution Limit	Up to \$3,500	Individual Contribution Limit	Up to \$2,700
Family Contribution Limit	Up to \$7,000	Family Contribution Limit	\$2,700 per FSA

PENSION LIMITS: STANDARD		ADDITIONAL CATCH-UP*	
401(k), 403(b), 457 & Roth 401(k)	\$19,000	401(k), 403(b), 457 & Roth 401(k)	\$6,000
Simple Plan IRA	\$13,000	Simple Plan IRA	\$3,000

\*Additional catch-up provision for an employee that reaches the age of 50 by the end of the tax year. To qualify, the catch-up contribution must be an established provision of the company's plan. For more information on your specific pension plan rules, please see your plan administrator.