



2019 PAYROLL TAX BULLETIN

EMPLOYEE WITHHOLDING TAXES

	2019	2018
Federal Income Tax	See Circular E	See Circular E
FICA Taxable Wage Limit		
Social Security Wages	\$132,900	\$128,400
Medicare Wages	No limit	No limit
FICA Employee Tax Rate		
Social Security Tax Rate *	6.20%	6.20%
Medicare Tax Rate	1.45%	1.45%
Compensation Over \$200K Single/\$250K Married	0.90%	0.90%
State Income Tax Withholding		
Maryland	Based on tax tables	Based on tax tables
Pennsylvania	3.07%	3.07%
Virginia	Based on tax tables	Based on tax tables
West Virginia	Based on tax tables	Based on tax tables
PA Unemployment Compensation		
Employee Taxable Wage Limit	No limit	No limit
Employee Tax Rate	0.06%	0.06%
PA Local Income Tax Withholding	Varies depending on employee residence	Varies depending on employee residence
https://munstats.pa.gov/Public/FindLocalTax.aspx		
PA LST Withholding	Varies depending on employee location	Varies depending on employee location
https://munstats.pa.gov/Public/FindLocalTax.aspx		

EMPLOYER TAXES

FICA Taxable Wage Limit		
Social Security Wages	\$132,900	\$128,400
Medicare Wages	No limit	No limit
FICA Employer Tax Rate		
Social Security Tax Rate	6.20%	6.20%
Medicare Tax Rate	1.45%	1.45%
Federal Unemployment Compensation		
Taxable Wage Limit Per Employee	\$7,000	\$7,000
Employer Tax Rate for states with full credit	0.600%	0.600%
Maryland*	0.600%	0.600%
Pennsylvania*	0.600%	0.600%
Virginia*	0.600%	0.600%
West Virginia*	0.600%	0.600%

*Dependent on state's debt repayment



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EMPLOYER TAXES

State Unemployment Compensation Taxable Wage Limit Per Employee/Tax Rate

	2019	2018
Maryland	\$8,500 / state assigned	\$8,500 / state assigned
Pennsylvania	\$10,000 / state assigned	\$10,000 / state assigned
Virginia	\$8,000 / state assigned	\$8,000 / state assigned
West Virginia	\$12,000 / state assigned	\$12,000 / state assigned

MISCELLANEOUS ITEMS

General Minimum Wage

	2019	2018
Pennsylvania; Virginia	\$7.25	\$7.25
West Virginia	\$8.75	\$8.75
Maryland	\$10.10*	\$10.10*
	<i>*rates vary by county</i>	<i>*rates vary by county</i>

Business Mileage Rate

	2019	2018
	58¢	54.5¢

Salary Deferral Limits

	2019	2018
401(k) Plan	\$19,000	\$18,500
Roth 401(k) Plan	\$19,000	\$18,500
SIMPLE Plan	\$13,000	\$12,500
Catch-up Contributions - Age 50 & over		
401(k) Plan	\$6,000	\$6,000
Roth 401(k) Plan	\$6,000	\$6,000
SIMPLE Plan	\$3,000	\$3,000

941 Tax Deposit Due Dates

	<u>Payroll Check Date</u>	<u>Payment Due Date</u>
Monthly Depositors (\$50K or less reported 7/1/17 - 6/30/18)	Throughout Month	15th of Following Month
Semi-Weekly Depositors (Over \$50K & less than \$100K reported 7/1/17 - 6/30/18)	Wed, Thurs, or Fri Sat, Sun, Mon, or Tues	Following Wednesday Following Friday
Next-Day Depositors (\$100K accumulated in deposit period)	Any Day of the Month	Next Banking Day

SEK, CPAs & Advisors

CAMP HILL, PA 4660 Trindle Rd. 717-975-3436	CARLISLE, PA 19 Brookwood Ave. 717-243-9104	CHAMBERSBURG, PA 804 Wayne Ave. 717-263-3910	HAGERSTOWN, MD 19405 Emerald Sq. 301-733-5020	HANOVER, PA 55 Wetzel Dr. 717-637-5915	YORK, PA 16 N. George St. 717-900-2021
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