



2026 PAYROLL TAX BULLETIN

EMPLOYEE WITHHOLDING TAXES

Federal Income Tax

FICA Taxable Wage Limit

Social Security Wages
Medicare Wages

2026

See Circular E

\$184,500
No limit

2025

See Circular E

\$176,100
No limit

FICA Employee Tax Rate

Social Security Tax Rate
Medicare Tax Rate
Compensation Over \$200K Single/\$250K Married

6.20%
1.45%
0.90%

6.20%
1.45%
0.90%

State Income Tax Withholding

Maryland
Pennsylvania
Virginia
West Virginia

Based on tax tables
3.07%
Based on tax tables
Based on tax tables

Based on tax tables
3.07%
Based on tax tables
Based on tax tables

PA Unemployment Compensation

Employee Taxable Wage Limit
Employee Tax Rate

No limit
0.07%

No limit
0.07%

PA Local Income Tax Withholding

<https://munstats.pa.gov/Public/FindLocalTax.aspx>

Varies depending on employee residence

Varies depending on employee residence

PA Local Services Tax Withholding

<https://munstats.pa.gov/Public/FindLocalTax.aspx>

Varies depending on employee location

Varies depending on employee location

EMPLOYER TAXES

FICA Taxable Wage Limit

Social Security Wages
Medicare Wages

\$184,500
No limit

\$176,100
No limit

FICA Employer Tax Rate

Social Security Tax Rate
Medicare Tax Rate

6.20%
1.45%

6.20%
1.45%

Federal Unemployment Compensation

Taxable Wage Limit Per Employee

\$7,000

\$7,000

Employer Tax Rate for States with Full Credit

0.60%

0.60%

Maryland*

0.60%

0.60%

Pennsylvania*

0.60%

0.60%

Virginia*

0.60%

0.60%

West Virginia*

0.60%

0.60%

*Dependent on state's debt repayment



2026 PAYROLL TAX BULLETIN

EMPLOYER TAXES

State Unemployment Compensation Taxable Wage Limit Per Employee / Tax Rate

Maryland
Pennsylvania
Virginia
West Virginia

2026

\$8,500 / state assigned
\$10,000 / state assigned
\$8,000 / state assigned
\$9,500 / state assigned

2025

\$8,500 / state assigned
\$10,000 / state assigned
\$8,000 / state assigned
\$9,000 / state assigned

MISCELLANEOUS ITEMS

General Minimum Wage

Pennsylvania
Virginia
West Virginia
Maryland

\$7.25*
\$12.77
\$8.75
\$15.00*

*rates vary by county

\$7.25
\$12.41
\$8.75
\$15.00*

*rates vary by county

Business Mileage Rate

72.5¢

70¢

Salary Deferral Limits

401(k) Plan
Roth 401(k) Plan
SIMPLE Plan

\$24,500
\$24,500
\$17,000

\$23,500
\$23,500
\$16,500

Catch-up Contributions - Age 50 & Over

401(k) Plan
Roth 401(k) Plan
SIMPLE Plan

\$8,000
\$8,000
\$4,000

\$7,500
\$7,500
\$3,500

941 TAX DEPOSIT DUE DATES

Monthly Depositors

(\$50K or less reported 7/1/24 - 6/30/25)

Payroll Check Date

Payment Due Date

Throughout Month

15th of Following Month

Semi-Weekly Depositors

(Over \$50K & less than \$100K reported 7/1/24 - 6/30/25)

Wed, Thurs, or Fri

Following Wednesday

Sat, Sun, Mon, or Tues

Following Friday

Next-Day Depositors

(\$100K accumulated in deposit period)

Any Day of the Month

Next Banking Day

CONTACT US

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Information current as of December 31, 2025. It is highly condensed to be used as a reference and should not be considered a complete presentation of the topics. Visit our website at sek.com for updates.