



2026 PAYROLL TAX BULLETIN

EMPLOYEE WITHHOLDING TAXES

Federal Income Tax

See Circular E

See Circular E

FICA Taxable Wage Limit

Social Security Wages
Medicare Wages

\$184,500
No limit

\$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
Maryland*
Pennsylvania*
Virginia*
West Virginia*

0.60%
0.60%
0.60%
0.60%
0.60%

0.60%
0.60%
0.60%
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	\$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	\$9,500 / state assigned	\$9,000 / state assigned

MISCELLANEOUS ITEMS

General Minimum Wage

Pennsylvania	\$7.25*	\$7.25
Virginia	\$12.77	\$12.41
West Virginia	\$8.75	\$8.75
Maryland	\$15.00*	\$15.00*
	*rates vary by county	*rates vary by county

Business Mileage Rate

72.5¢	70¢
-------	-----

Salary Deferral Limits

401(k) Plan	\$24,500	\$23,500
Roth 401(k) Plan	\$24,500	\$23,500
SIMPLE Plan	\$17,000	\$16,500

Catch-up Contributions - Age 50 & Over

401(k) Plan	\$8,000	\$7,500
Roth 401(k) Plan	\$8,000	\$7,500
SIMPLE Plan	\$4,000	\$3,500

941 TAX DEPOSIT DUE DATES

	<u>Payroll Check Date</u>	<u>Payment Due Date</u>
Monthly Depositors (\$50K or less reported 7/1/24 - 6/30/25)	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 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

CONTACT US

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 135 N. George St. 717-900-2021
--	--	---	--	---	--

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.