

EMPLOYEE TAXES:

2016 TAX & WAGE CHART:
DELAWARE

TAX TYPE	PERCENTAGE	WAGE BASE
OASDI	6.20%	\$118,500.00
MEDICARE	1.45%	UNLIMITED
ADDITIONAL MEDICARE TAX EFFECTIVE 2013	.9% ON WAGES IN EXCESS OF \$200,000 IN A CALENDAR YEAR	UNLIMITED
FEDERAL W/H	BASED ON W-4	Subject Wages
DELAWARE STATE W/H	Tables	UNLIMITED
PA EMPLOYEE SUI DEDUCTION	Wages paid x 0.07%	UNLIMITED

EMPLOYER TAXES:

TAX TYPE	PERCENTAGE	WAGE BASE
OASDI	6.20%	\$118,500.00
MEDICARE	1.45%	UNLIMITED
FUI NET RATE	.60% (effective 7-1-11)	\$7,000.00
PA EMPLOYER SUI RATE	2.8010 - 10.8937%	\$9,500.00
PA NEW EMPLOYER SUI RATE	3.6785%	\$9,500.00

NOTE: Updated SUI information may be released at the beginning of the new year.

PLAN TYPE	REGULAR	CATCH-UP
401K LIMIT	\$18,000.00	\$6,000.00
SIMPLE LIMIT	\$12,500.00	\$3,000.00

HSA INFORMATION:

HSA SINGLE CONTRIBUTION LIMIT (UNDER 55 YRS OLD): \$3,350.00
HSA FAMILY CONTRIBUTION LIMIT (UNDER 55 YRS OLD): \$6,750.00
HSA CATCH UP CONTRIBUTIONS: \$1,000.00 (\$2,000.00 IF BOTH SPOUSES ARE 55 OR OLDER)
HIGH DEDUCTIBLE HEALTH PLAN ANNUAL DEDUCTIBLE MINIMUM: \$1,300.00 (\$2,600.00 FC)
FEDERAL MANDATED MEDICAL FSA LIMIT: \$2,550.00

FSA INFORMATION:

FEDERAL MANDATED MEDICAL FSA LIMIT: \$2,550.00

Mileage Rate:	54 cents per mile effective 1-1-16
Supplemental Tax Rate:	25% Federal
Minimum Wage for PA:	\$7.25 per hour effective 7-24-09
Minimum Wage for PA Tipped Employees:	\$2.83 per hour effective 7-24-09

FEDERAL WITHHOLDING TAX DEPOSITORY RULES AND LOOKBACK PERIOD INFORMATION

Refer to Circular E released by the IRS annually.

visit our web site at www.simplifipayroll.com

MAX. TAX
\$7,347.00
UNLIMITED
UNLIMITED
UNLIMITED
UNLIMITED
UNLIMITED
UNLIMITED

MAX. TAX
\$7,347.00
UNLIMITED
\$42.00
BASED ON RATE
BASED ON RATE



OR FAMILY)



N:

215-437-7144

