



**2016 TAX & WAGE CHART:
NEW JERSEY**

EMPLOYEE TAXES:

TAX TYPE	PERCENTAGE	WAGE BASE	MAX. TAX
OASDI	6.20%	\$118,500.00	\$7,347.00
MEDICARE	1.45%	UNLIMITED	UNLIMITED
ADDITIONAL MEDICARE TAX EFFECTIVE 2013	.9% on wages in excess of \$200k in year	UNLIMITED	UNLIMITED
FEDERAL W/H	BASED ON W-4	Subject Wages	UNLIMITED
NJ STATE W/H	TABLES	Subject Wages	UNLIMITED
NJ STATE W/H (Supplemental Wage/Bonus Rate)	For pay over \$500k withhold at 9.9%		
NJ EMPLOYEE SUI DEDUCTION	0.505%	\$32,600	\$164.63
DISABILITY INSURANCE EMPLOYEE DEDUCTION RATE	.20%	\$32,600	\$65.20

EMPLOYER TAXES:

TAX TYPE	PERCENTAGE	WAGE BASE	MAX. TAX
OASDI	6.20%	\$118,500.00	\$7,347.00
MEDICARE	1.45%	UNLIMITED	UNLIMITED
FUI NET RATE	.60% (effective 7-1-11)	\$7,000.00	\$42.00
NJ EMPLOYER SUI RATES	1.2 - 7.0%	\$32,600.00	\$164.63
NJ NEW EMPLOYER SUI RATE	3.40%	\$32,600.00	\$164.63
WORKFORCE DEVELOPMENT/SUPPLEMENTAL WORKFORCE	.0425%		
UI FUND	.3825%		
FAMILY LEAVE INSURANCE	.08%		
DISABILITY INSURANCE STANDARD FY 2016 TAX RATES	.1 - 0.75%	\$32,600	\$65.20
DISABILITY INSURANCE NEW EMPLOYER FY 2016 RATE	.50%	\$32,600	\$65.20

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 FOR FAMILY)
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 NJ:	\$8.38 per hour effective 1-1-15
Minimum Wage for PA Tipped Employees:	\$2.13 per hour effective 1-1-15
Maximum Tip Credit	\$6.25 per hour effective 1-1-15

FEDERAL WITHHOLDING TAX DEPOSITORY RULES AND LOOKBACK PERIOD INFORMATION:

Refer to Circular E released by the IRS annually.