



2017 PA PAYROLL TAX SUMMARY

EMPLOYEE TAXES

TAX TYPE	PERCENTAGE	WAGE BASE	MAX. TAX
FICA	6.20%	\$127,200.00	\$7,347.00
MEDICARE	1.45%	UNLIMITED	UNLIMITED
ADDITIONAL MEDICARE TAX EFFECTIVE 2013	.9% ON WAGES IN EXCESS OF \$200,000 IN A CALENDAR YEAR	UNLIMITED	UNLIMITED
FEDERAL W/H	BASED ON W-4	Subject Wages	UNLIMITED
PHILADELPHIA RESIDENT	3.9102%	UNLIMITED	UNLIMITED
PHILADELPHIA NON-RESIDENT	3.4828%	UNLIMITED	UNLIMITED
PA STATE W/H	3.07%	UNLIMITED	UNLIMITED
PA EMPLOYEE SUI DEDUCTION	Wages paid x 0.07%	UNLIMITED	UNLIMITED

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TAX TYPE	PERCENTAGE	WAGE BASE	MAX. TAX
FICA	6.20%	\$127,200.00	\$7,347.00
MEDICARE	1.45%	UNLIMITED	UNLIMITED
FUI NET RATE	0.60%	\$7,000.00	\$42.00
PA EMPLOYER SUI RATE	2.6434 - 11.2616%	\$9,500.00	BASED ON RATE
PA NEW EMPLOYER SUI RATE	3.6785%	\$9,500.00	BASED ON RATE

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 Years Old): \$3,400.00
HSA Family Contribution Limit (Under 55 Years 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)

MISC. INFORMATION

Federally Mandated Medical FSA Limit: \$2,600.00
Mileage Rate: 53.5 cents per mile
Supplemental Tax Rate: 25% Federal
Minimum Wage for PA: \$7.25 per hour
Minimum Wage for PA Tipped Employees: \$2.83 per hour
Maximum Tip Credit: \$4.42 per hour
Federal Withholding Tax Depository Rules And Lookback Period Information: Refer to Circular E released by the IRS annually.

AGENCY WEBSITES

Department of Revenue: www.revenue.pa.gov
Department of Labor & Industry: www.dli.pa.gov

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