



# THE BARROWS SOLLENBERGER GROUP, PC.

*A Professional Accounting Firm providing Accurate Tax, Accounting & Consulting Services.*

## 2019 Payroll Tax Update

### Employer and Employee Withholding Rates

	<u>2019</u>	<u>2018</u>
Maximum Social Security Wages	<b>132,900</b>	<b>\$128,400</b>
Maximum Medicare Wages	<b>No Limit</b>	<b>No Limit</b>
Employer Social Security Tax Rate	<b>6.20%</b>	<b>6.20%</b>
Employee Social Security Tax Rate	<b>6.20%</b>	<b>6.20%</b>
Medicare Tax Rate	<b>1.45%</b>	<b>1.45%</b>
Medicare Employee Additional Tax on Wages in Excess of \$200,000 (Single) / \$250,000 (Married)	<b>0.9%</b>	<b>0.9%</b>
<b>Federal Unemployment Compensation:</b>		
Wage Base Per Employee	<b>\$7,000</b>	<b>\$7,000</b>
Employer Tax Rate	<b>0.600%</b>	<b>0.600%</b>
<b>PA Unemployment Compensation:</b>		
Wage Base Per Employee	<b>\$10,000</b>	<b>\$10,000</b>
Employer Contribution Rate ( <i>You will be notified by PA UC</i> )	<b>Rates Vary</b>	<b>Rates Vary</b>
Employee PA Unemployment Withholding Tax Rate	<b>0.06%</b>	<b>0.06%</b>
<b>PA Income Withholding Tax</b>	<b>3.07%</b>	<b>3.07%</b>
<b>Self Employment Tax Rate</b>	<b>15.30%</b>	<b>15.30%</b>
<b>Business Mileage Reimbursement Rates</b>	<b>\$0.58</b>	<b>\$0.545</b>
<b>Local Income Tax Withholding (<i>Franklin Co.</i>)</b>		
Resident Within the Jurisdiction of CASD	<b>1.70%</b>	<b>1.70%</b>
Resident Outside the Jurisdiction of CASD*	<b>1.00%</b>	<b>1.00%</b>

### LST (*Local Services Tax*) (*Based on Employers Location*)

**\$52.00 Annual Rate\*\***

**\$10.00 Annual Rate**

- |                        |                              |   |
|------------------------|------------------------------|---|
| ◇ Antrim Township      | ◇ Metal Township             | ◇ CASD (Greene, Hamilton, Letterkenny, & Lurgan)    |
| ◇ Chambersburg Borough | ◇ Montgomery Township        | ◇ SASD (Hopewell, Newburg, Southampton, & Orrstown) |
| ◇ Greencastle Borough  | ◇ Peters Township            |   |
| ◇ Guilford Township    | ◇ Shippensburg Borough & Twp |   |
| ◇ Mercersburg Borough  | ◇ Waynesboro Area SD         |   |

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\*Please confirm jurisdiction if a resident outside of CASD.

\*\*Collect at a maximum weekly rate of \$1.00.

All PA local withholding and LST rates by municipality can be found at

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

Information current as of 12/21/18. Visit our website [www.bsgwealth.com/resources](http://www.bsgwealth.com/resources) for any additional revisions.