



2021 Payroll Tax Rates

Federal

Agency websites
 Internal Revenue Service: www.irs.gov
 Social Security Administration: www.ssa.gov
 US Dept. of Labor: www.dol.gov

Pennsylvania

Agency websites
 Department of Revenue: www.revenue.state.pa.us
 US Dept. of Labor & Industry:
www.dli.state.pa.us/landi/site/default.asp

FICA (Social Security)	
Maximum Taxable wages	\$142,800
Employer Tax Rate	6.2%
Employee Tax Rate	6.2%
Self-employment Tax Rate	12.4%

FICA (Medicare)	
Maximum Taxable Earnings	No Limit
Employer Tax Rate	1.45%
Employee Tax Rate	1.45%
Note: Employers are required to withhold an additional 0.9% on employee's wages in excess of \$200,000.	
Self-employment Tax Rate	2.9%

FUTA (Employer Paid)	
Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

Minimum Wage	
Federal and Pennsylvania	\$7.25
New Jersey-As of 1/1/2021 (Note: employers with fewer than 6 employees move to \$11.10/hr.)	\$12.00
Minimum Cash Wage (New Jersey) (Tipped employee)	\$4.13
Minimum Cash Wage (Pennsylvania) (Tipped employee)	\$2.83
Maximum Tip Credit (Federal only)	\$5.12

Standard Mileage Rates	Per mile
Business Use	56 cents <i>(down from 57.5 cents)</i>
Medical or Moving Use	16 cents <i>(down from 17 cents)</i>
Charitable Use	14 cents (unchanged)

Wage Withholding rate	3.07%
Supplemental Wage/Bonus Rate	3.07%
Philadelphia Resident	3.8712%
Philadelphia non-resident	3.5019%
Local Jurisdictions	As applicable

Unemployment Insurance	
Maximum Taxable Earnings	\$10,000
Employee 2021 Deduction	Unlimited
Employee rate	.06%
Base week wages	\$116
Employer Tax Rate	Varies by employer

New Jersey

Agency websites
 Division of Taxation: www.state.nj.us/treasury/taxation
 US Dept. of Labor: <http://lwd.dol.state.nj.us/labor>

Wage Withholding	Use Withholding Table
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Unemployment Insurance	
Employer Tax Rate	Varies by Employer
Unemployment Tax Wage Base	\$36,200
Employee Contribution rate	.003825
Unemployment Insurance	.000425
Workforce Dev/Supplemental Workforce	
Maximum Employee Contribution	\$153.85
Family Leave Insurance Wage Base	\$138,200
Disability Insurance	.0047
Family Leave Insurance	.0028
Maximum Employee Contribution	\$1036.50
Base week wage	\$220



215-343-2727
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