



2022 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

FICA (Social Security)	
Maximum Taxable wages	\$147,000
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 1/1/2022 (Note: employers with fewer than 6 employees move to \$11.90/hr.)	\$13.00
Minimum Cash Wage (New Jersey) (Tipped employee)	\$5.13
Minimum Cash Wage (Pennsylvania) (Tipped employee)	\$2.83
Maximum Tip Credit (Federal only)	\$5.12

Standard Mileage Rates	Per mile
Business Use	58.5 cents (up from 56 cents)
Medical or Moving Use	18 cents (up from 16 cents)
Charitable Use	14 cents (unchanged)

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

Wage Withholding rate	3.07%
Supplemental Wage/Bonus Rate	3.07%
Philadelphia Resident (7/1/21-6/30/22)	3.8398%
Philadelphia non-resident (7/1/21-6/30/22)	3.4481%
Local Jurisdictions	As applicable

Unemployment Insurance	
Maximum Taxable Earnings	\$10,000
Employee 2022 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
 NJ Dept. of Labor: <https://www.nj.gov/labor/ea/employer-services/rate-info/>

Wage Withholding	Use Withholding Table
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Unemployment Insurance	
Employer Tax Rate	Varies by Employer
Unemployment Tax Wage Base	\$39,800
Employee Contribution rate	.003825
Unemployment Insurance	.000425
Workforce Dev/Supplemental Workforce	
Maximum Employee Contribution	\$153.85
Family Leave Insurance Wage Base	\$151,900
Disability Insurance	.0014
Family Leave Insurance	.0014
Maximum Employee Contribution	\$1065.00
Base week wage	\$240



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