



2022 Payroll Tax Rates

Updated June, 2022

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 | 62.5 cents 7/1/22-12/31/22 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 |
|------------------|-----------------------|

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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