



2022 Payroll Tax Rates

Updated July 1, 2022

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	\$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)

Wage Withholding rate	3.07%
Supplemental Wage/Bonus Rate	3.07%
Philadelphia Resident (7/1/22-6/30/23)	3.44%
Philadelphia non-resident (7/1/22-6/30/23)	3.44%
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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