

FEDERAL TAX ESSENTIALS

Web sites: Internal Revenue Service: www.irs.gov
 Social Security Administration: www.ssa.gov
 U.S. Department of Labor: www.dol.gov

01/01/10

Minimum Wage \$7.25
 Minimum Cash Wage (Tipped Employees) \$2.13
 Maximum Tip Credit \$5.12

FICA (Social Security)

Maximum Taxable Earnings \$106,800
 EE/ER Deduction 6.2%
 EE/ER Maximum Deduction Each \$6,621.60
 Self-Employment Tax 12.4%

FICA (Medicare)

Maximum Taxable Earnings No limit
 EE/ER Deduction 1.45%
 Maximum Deduction No limit
 Self-Employment Tax 2.9%

FUTA (Federal Unemployment Tax Act, Employer paid)

Maximum Taxable Earnings \$7,000
 Percent of Taxable Wages 6.2%*
 *with 5.4% maximum credit for state UI the net tax paid is .8%

PENNSYLVANIA TAX ESSENTIALS

Web sites: Department of Revenue: www.revenue.state.pa.us
 Dept. of Labor and Industry: www.dli.state.pa.us

01/01/10

Minimum Wage \$7.25
 Minimum Cash Wage (Tipped Employee) \$2.83
 Maximum Tip Credit \$4.42

Unemployment:

Maximum Taxable Earnings \$8,000
 Employee Deduction 0.08% of all wages paid

DELAWARE TAX ESSENTIALS

Web sites: Division of Revenue: www.state.de.us/revenue
 Department of Labor: www.delawareworks.com

01/01/10

Minimum Wage \$7.25
 Minimum Cash Wage (Tipped Employee) \$2.23
 Maximum Tip Credit \$5.02

Unemployment:

Maximum Taxable Earnings \$10,500
 Employee Deduction None

NEW JERSEY TAX ESSENTIALS

Web sites: Division of Taxation: www.state.nj.us/treasury/taxation
 Department of Labor: www.lwd.dol.state.nj.us/

01/01/10

Minimum Wage \$7.25
 Minimum Cash Wage (Tipped Employee) \$2.13
 Maximum Tip Credit \$5.12

Unemployment:

Maximum Taxable Earnings \$29,700
 Employee Deduction 0.425%

Disability:

Maximum Taxable Earnings \$29,700
 Employee Deduction 0.5%

Paid Family Leave Insurance as of 01/01/10:

Maximum Taxable Earnings \$29,700
 Employee Deduction 0.12%
 Employer Deduction None

NEW YORK TAX ESSENTIALS

Web sites: Department of Taxation & Finance: www.tax.state.ny.us
 Department of Labor: www.labor.state.ny.us

01/01/10

Minimum Wage \$7.25
 Minimum Cash Wage (Tipped Employee) \$4.60
 Maximum Tip Credit \$2.65

Unemployment:

Maximum Taxable Earnings \$8,500
 Employee Deduction None

Disability:

Employer Cont. is the difference between cost & worker's contribution
 Employee Deduction 0.500%, \$0.60/week max

Whether You Pay One Employee or Thousands...

Use a Payroll Service or Handle It In-house...

**You'll Streamline Your Process & Save Money
 With Payroll Processing Powered by Primepoint!**