

ATHEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, P.A.

856-451-8277

PAYROLL TAX INFORMATION FOR THE YEAR 2019

FEDERAL LIMITS

Social Security:	Wage Base	\$132,900.00	(NEW LIMIT)
	Max. Contribution	\$8,239.80	
	Withholding Rate	6.2%	
Medicare:	Wage Base	Unlimited	
	Max. Contribution	Unlimited	
	Withholding Rate	1.45%	
Additional Medicare tax of .9% should be deducted on employee wages over \$200,000			
* FUTA:	Wage Base	\$7,000.00	
	Max. Contribution	\$42.00	
	Tax Rate	0.6%	

* FOR 2018 ONLY THE US VIRGIN ISLANDS MUST PAY AN INCREASED TAX ON FORM 940.
Tax paid by employer only, no deduction from employee.

NEW JERSEY LIMITS

Unemployment	Wage Base	\$34,400.00	(NEW LIMIT)
	Max. Contribution	\$204.68	
	Withholding Rate	0.595%	(NEW RATE)
Disability-Employee	0.1700%		(NEW RATE)
Unemployment-Employee	0.3825%		
Workforce Dev (WF/SWF)	0.0425%		
	Base Week	\$172.00	
FLI (Family Leave Insurance)	Wage Base	\$34,400.00	(NEW LIMIT)
	Max. Contribution	\$27.52	
	Withholding Rate	0.08%	(NEW RATE)

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***FOR DETAILS ON THE FOLLOWING AND MORE ON PAYROLL REQUIREMENTS  
VISIT THE INFO CENTER ON OUR WEBSITE AT [www.atheycocpa.com](http://www.atheycocpa.com)***

**NJ MINIMUM WAGE INCREASES TO \$8.85 ON JANUARY 1, 2019**

**FORMS W-2 AND W-3 MUST BE FILED WITH SSA BY JANUARY 31, 2019**

**NJ EMPLOYEES MUST RECEIVE EITC NOTICE WITH FORM W-2**

**MANDATORY NEW HIRE REPORTING AND FORM I-9**

PENSION PLAN LIMITATIONS FOR 2019

***NOTE: NJ SALES TAX RATE DECREASED TO 6.625% EFFECTIVE JAN 1, 2018***

## Payrite Payroll Services, Inc.

"The Right Payroll Solution"

856-453-2882