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2013 Fast Wage and Tax Facts

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FEDERAL

Agency Websites

- Internal Revenue Service: www.irs.gov
- Social Security Administration: www.ssa.gov
- U.S. Dept. of Labor: www.dol.gov

	Effective 7/24/08	Effective 7/24/09
Minimum Wage	\$6.55	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.13	\$2.13
Maximum Tip Credit	\$4.42	\$5.12
Youth Sub-Minimum Wage	\$4.25	\$4.25

FICA (SOCIAL SECURITY)

Maximum Taxable Earnings (Increased from \$110,100 in 2012)	\$113,700
ER Tax Rate (Unchanged from 2012)	6.2%
EE Tax Rate (Increased from 4.2% in 2012)	6.2%
Self-Employment Tax Rate (Increased from 10.4% in 2012)	12.4%

FICA (MEDICARE)

Maximum Taxable Earnings	No Limit
EE / ER Tax Rate (Unchanged from 2012)	1.45%
EE Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13 (No ER match)	0.9%
Maximum Tax	No Limit
Self-Employment Tax (Unchanged from 2012)	2.9%
Self Employment Additional Medicare Tax withholding on wages > \$200,000 eff. 1/1/13	0.9%

FUTA (EMPLOYER-PAID)

Maximum Tax Earnings	\$7,000
Percent of Taxable Wage	6.0%
Maximum Credit	5.4%
Normal Net Tax	0.6%

SUPPLEMENTAL WAGE/BONUS RATES

Flat rate withholding method (Unchanged from 2012)	25%
Pay over \$1 Million (Increased from 35% in 2012)	39.6%

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PENNSYLVANIA

Agency Websites

- Dept. of Revenue: www.revenue.state.pa.us
- Dept of Labor & Industry: www.dli.state.pa.us

	Effective 7/1/07	Effective 7/24/09
Minimum Wage	\$7.15	\$7.25
Minimum Cash Wage (Tipped Employee)	\$2.83	\$2.83
Maximum Tip Credit (Different rates apply to Employers with 10 or less full-time Employees, eff. 1/1/07)	\$4.32	\$4.42

STATE INCOME TAX

Wage Withholding Rate	3.07%
Supplemental Wage/Bonus Rate	3.07%

UNEMPLOYMENT INSURANCE

Maximum 2013 Taxable Earnings (Increased from \$8,000 in 2012)	\$8,500
Employee 2013 Deduction (Wages paid x 0.07%)	Unlimited
Employer 2013 Tax Rates (Includes 5.1% surcharge and 0.65% additional contributions tax; delinquent employers pay their assigned rate, plus additional 3%)	2.8010 - 10.8937%
Standard 2013 New Employer Rate (Includes 5.1% surcharge)	3.6785%
Voluntary Contribution Permitted	Yes

DISABILITY INSURANCE

Employee Deduction	None
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