

2019 Payroll Wage & Tax Facts

FEDERAL

Agency Websites:

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

Minimum Wage: 7.25 per hour

Supplemental Wage & Bonus Rates

Flat Rate Withholding Method (25% in 2018) 22.00%
 Pay Over 1 Million (39.6% in 2018) 37.00%

Federal Withholding - IRS Pub. 15 (Circular E)

2019 Income Tax Brackets: 10%, 12%, 22%, 24%, 32%, 35%, & 37%.
 Amounts are found in IRS Circular E.

FICA/Social Security (OASDI) Tax

Maximum Taxable Earnings (Increased from \$128,400 in 2018) \$132,900.00
 ER Deduction (Unchanged from 2018) 6.20%
 EE Deduction (Unchanged from 2018) 6.20%
 Maximum Deduction \$ 7,960.80

FICA/Medicare Tax

Maximum Taxable Earnings No Limit
 Maximum Deduction No Limit
 ER/EE Deduction (Unchanged from 2018) 1.45%
 Additional Medicare Tax Withholding on Wages > \$200,000 (no ER match) 0.90%

FUTA (Employer Paid)

Maximum Taxable Earnings \$ 7,000.00
 ER Deduction 0.60%

401(K), 403(b), or 457(b) Plans

Contribution Limit (Increased from 2018) \$19,000.00
 \$6,000 Additional deferral for ages 50+ \$25,000.00

SIMPLE IRA Plans

Contribution Limit \$13,000.00
 \$3,000 Additional deferral for ages 50+ \$16,000.00

CALIFORNIA

Agency Websites:

Franchise Tax Board: www.ftb.ca.gov
 Employment Development Dept: www.edd.ca.gov

Minimum Wage (1-25 Employees): \$11.00 per hour
Minimum Wage (26+ Employees): \$12.00 per hour

Supplemental Wage & Bonus Rates

Rate of 6.6% except 10.23% for bonuses and earnings from stock options.

State Income Tax - EDD Pub. DE 44

Wage Withholding: Refer to Table

Unemployment Insurance

Maximum Taxable Earnings: (Unchanged from 2018) \$ 7,000.00
 Employer Tax Rates (plus 0.001% ETT) 1.5-6.2%
 Standard New Employer Rate (plus 0.1% ETT) 3.40%
 EE Deduction None

State Disability Insurance

Maximum Taxable Earnings (increased from \$114,967 in 2018) \$118,371.00
 ER Contribution/Deduction None
 EE Deduction (increased from 2018) 1.00%
 Maximum Deduction (increased from \$1,149.67 in 2018) \$1,183.71

IRS Standard Mileage (Updated in December)

Business Miles Driven (up from 54.5 cents) 58.0 cents
 Medical/Moving Purposes (up from 18.0 cents) 20.0 cents
 Service of Charitable Organizations 14.0 cents