

Pennsylvania Wage and Tax Facts

MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	2.83
(Tipped Employee)		
Maximum Tip Credit:	\$	4.42
Effective: 7/24/09		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$	9,750
Employee Deduction:		0.07%
Employer 2017 Tax Rates:	2.6434 - 11.2616%	
Standard 2017 New Employer Rate:	3.6785%	
Voluntary Contribution Permitted:	Yes	

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

Please contact your payroll specialist for details

RECIPROCITY RULES

Indiana, Maryland, New Jersey,
Ohio, Virginia, West Virginia

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Temp/Perm
(Based on Gross Margin)

www.pacode.com/secure/data/061/chapter60/s60.5.html

AGENCY WEBSITES

Dept of Revenue: www.revenue.pa.gov
Dept of Labor & Industry: www.dli.state.pa.us
New Hire Reporting:
<http://www.cwds.pa.gov/cwdsonline/NewHire/NewHireProgramInformation/NewHireInformation.aspx>