



Payroll Tax Information*

Payroll Taxes Deducted from Gross Payroll: **2022**

Federal Taxes

Circular E (Publication 15) is no longer being sent to all employers. It can be obtained on the IRS website either by mail or online www.irs.gov. You should refer to this for changes in the tax tables.

*FICA (Social Security) 6.20%
 Maximum Wages Subject to Tax \$147,000

Medicare – all wages paid are subject to tax (no limit) 1.45%
 Medicare Surtax – applies for wages over \$200,000 .9%

State Taxes

Pennsylvania Income Tax 3.07%

PA Unemployment – all wages paid are subject (no limit) .0006 or .06%

Earned Income Tax (As of Nov. 1, 2021) - Subject to Change:

(Children under 16 not subject to tax)

Lancaster County	1.00%
Solanco School District	1.65%
Warwick School District	1.15%
Lancaster City School District	1.10%

Local Services Tax - (LST)

Determined by municipality where **employer** is located

Payroll Taxes Levied Against the Employer:

Federal Taxes

*FICA (Social Security) 6.20%
 Maximum Wages Subject to Tax (per employee) \$147,000

Medicare – all wages paid are subject to tax (no limit) 1.45%

Federal Unemployment – This is under review and may change. .006 or .60%
 Maximum Wages Subject to Tax (per employee) \$7,000

State Taxes

PA State Unemployment – rate varies, notices will be mailed in December
 Maximum Wages Subject to Tax **\$10,000**

Mileage Rates (As of Nov. 1, 2021) - Subject to Change:

Standard Business Mileage Rate	\$0.56/mile
Charitable Mileage Rate	\$0.14/mile
Medical & Moving Expense Mileage Rate	\$0.16/mile

Pension Plan Information 2022 (See table)

CATEGORY	2022	2021
Compensation Cap for Plan Purposes	\$305,000	\$290,000
Compensation for Highly Compensated Employee (HCE)	\$135,000	\$130,000
Deferral Limit for 401(k) and Salary Reduction SEPs	\$20,500	\$19,500
Deferral Limit for 403(b) Plans, and 457 Plans	\$20,500	\$19,500
415 Dollar Limit for Defined Benefit Plans	\$245,000	\$230,000
415 Dollar Limit for Defined Contribution Plans	\$61,000	\$58,000
SIMPLE Deferral Limit	\$14,000	\$13,500
50 Plus Catch Up Limit – 401(k), 403(b), 457	\$6,500	\$6,500
50 Plus Catch Up Limit – SIMPLE	\$3,000	\$3,000

HSA Contribution Limits 2022 (See table)

CATEGORY	2022	2021
Self-Only HDHP Coverage	\$3,650	\$3,600
Family HDHP Coverage	\$7,300	\$7,200
Minimum Annual Deductible – Self Only HDHP Coverage	\$1,400	\$1,400
Minimum Annual Deductible – Family HDHP Coverage	\$2,800	\$2,800
55 Plus Catch Up Limit	\$1,000	\$1,000

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