Southland Data Processing
Employer Solutions with you in mind.

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	$ 8,239.80

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

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