



PAYROLL AND OTHER TAX DATA - 2009

SOCIAL SECURITY: Wage base **\$106,800** 6.2% Employee Max. \$6,621.60

MEDICARE: Wage base - NO LIMIT 1.45% Employee Max. Unlimited

Example:	2009 WAGES	TAX RATES
	\$1 TO \$106,800	7.65%
	OVER \$106,800	1.45%

SELF-EMPLOYMENT TAX:	2009 SELF-EMPLOYMENT INCOME	TAX RATES
	\$1 TO \$106,800	15.3%
	OVER \$106,800	2.9%

PA WITHHOLDING: 3.07%

LOCAL WITHHOLDING: 1.0% - 2.0%, depending on Locality

STATE UNEMPLOYMENT: Wage base PA - \$8,000 per employee
Wage base MD - \$8,500 per employee

PA UC WITHHOLDING: 0.06%

FEDERAL UNEMPLOYMENT: Wage base - \$7,000
Rate - 0.8%

SOCIAL SECURITY EARNINGS LIMITATIONS:

62 - 65	-	\$14,160	\$1 of benefits will be withheld for every \$2 in earnings over limit.
Year of full retirement age Age 66	-	\$37,680(\$3,140/month)	Applies only to earnings for months prior to attaining age 66 .
Full retirement age and over	-	Eliminated	\$1 of benefits will be withheld for every \$3 in earnings over limit.

STANDARD DEDUCTION: Single - \$5,700 MFS - \$5,700
Joint and Surviving Spouse - \$11,400 HOH - \$8,350

PERSONAL EXEMPTION: \$3,650

MINIMUM WAGE: PA - **\$7.15** **\$7.25 - 7/24/09**
MD - **\$6.55** **\$7.25 - 7/24/09**

STANDARD MILEAGE RATE: 55¢ per mile