

# PAYROLL GUIDE

## 2019 FACT FINDER†

### PENSION PLAN LIMITATIONS

INTERNAL REVENUE SERVICE	2019	2018	IRC REF.
<b>Salary Deferral (pretax) Limits</b>			
• §401(k)/§403(b)/SEP	\$ 19,000	\$ 18,500	§402(g)(1)
• SIMPLE Plans	\$ 13,000	\$ 12,500	§408(p)(2)(E)
• State/local govt.; tax exempts	\$ 19,000	\$ 18,500	§457
-- §401(k) catch-up contributions	\$ 6,000	\$ 6,000	§414(v)(2)(B)(i)
-- Other catch-up contributions	\$ 3,000	\$ 3,000	§414(v)(2)(B)(ii)
<b>Section 415 Annual Benefits Limits</b>			
• Defined benefit plans	\$ 225,000	\$ 220,000	§415(b)(1)(A)
• Defined contribution plans	\$ 56,000	\$ 55,000	§415(c)(1)(A)
<b>Compensation Limits</b>			
• Qualified plans	\$ 280,000	\$ 275,000	§401(a)(17)
• Collectively bargained	\$ 280,000	\$ 275,000	§401(a)(17)
• Governmental plans	\$ 415,000	\$ 405,000	§401(a)(17)
<b>Highly Compensated Levels</b>			
• At any time 5% owner	No limit	No limit	§414(q)(1)(A)
• Any employee	\$ 125,000	\$ 120,000	§414(q)(1)(B)
• One of top-paid employees	Optional	Optional	§414(q)(1)(B)
<b>Key Employee Levels</b>			
• Highly compensated	\$ 180,000	\$ 175,000	§416(i)(1)(A)(i)
• 10 highest paid employees with largest interest	N/A	N/A	§416(i)(1)(A)(ii)
• 5% owner	No limit	No limit	§416(i)(1)(A)(iii)
• 1% owner	\$ 150,000	\$ 150,000	§416(i)(1)(A)(iv)
<b>SEP Plans</b>			
• Mandatory plan participation	\$ 600	\$ 600	§408(k)(2)(C)
• Compensation amount	\$ 280,000	\$ 275,000	§408(k)(3)(C)
-- Collectively bargained	\$ 280,000	\$ 275,000	§408(k)(3)(C)
<b>ESOP</b>			
• Threshold for exception to 5-yr. distribution requirement	\$ 1,130,000	\$ 1,105,000	§409(o)(1)(C)(ii)
• Incremental amt. for distribution	\$ 225,000	\$ 220,000	§409(o)(1)(C)(ii)
<b>Control Employees</b>			
• Private sector			
-- Board or shareholder-appointed or elected official	\$ 110,000	\$ 110,000	Reg. §1.61-21(f)
-- Any employee	\$ 225,000	\$ 220,000	Reg. §1.61-21(f)
• Governmental employee	\$ 153,800	\$ 153,800	Reg. §1.61-21(f)

### SOCIAL SECURITY (OASDI) & MEDICARE (HI) TAX

Year	Fund	Wage Limit	Max. Rate	Tax
2019	OASDI	\$132,900	6.20%	\$8,239.80
	HI		2.35%*	No limit
	HI	All wages	1.45%**	No limit
2018	OASDI	\$128,400	6.20%	\$7,960.80
	HI		2.35%*	No limit
	HI	All wages	1.45%**	No limit

\* The employee HI rate is 1.45% on all wages plus an additional 0.9% on wages over \$200,000.

\*\* The employer HI rate is 1.45% on all wages.

### FEDERAL UNEMPLOYMENT TAX

Wage Limit	Rate	Maximum Credit	Deposit Rate
\$7,000	6.0%	5.4%	0.60%

### TAX-FREE COMMUTING BENEFITS (PER MONTH)

	2019	2018
Employee Parking	\$ 265	\$ 260
Transit Passes/Van Pools	\$ 265	\$ 260
Bicycle	\$ 0	\$ 0

### FEDERAL MILEAGE RATES

	2019	2018
Business mileage	58.0¢	54.5¢
Moving	20.0¢	18.0¢
Charitable	14.0¢	14.0¢
Medical	20.0¢	18.0¢

### FEDERAL MINIMUM WAGE

\$7.25 per hour

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† Based on info available as of January 31, 2019.



STATE UI TAXABLE WAGE BASE			SUPPLEMENTAL WAGE WITHHOLDING RATES
STATE	2019	2018	
AL	\$ 8,000	\$ 8,000	5% or add to regular wages.
AK*	\$39,900	\$39,500	No state tax.
AZ	\$ 7,000	\$ 7,000	Compute same as regular wages.
AR	\$10,000	\$10,000	6.9%
CA	\$ 7,000	\$ 7,000	(3), 6.6%, 10.23% on bonuses and options.
CO*	\$13,100	\$12,600	4.63% or add to regular wages.
CT	\$15,000	\$15,000	(3)
DE	\$16,500	\$16,500	(3)
DC	\$ 9,000	\$ 9,000	(3)
FL	\$ 7,000	\$ 7,000	No state tax.
GA	\$ 9,500	\$ 9,500	2% to 5.75% depending on employee's income.
HI*	\$46,800	\$45,900	Add to regular wages.
ID*	\$40,000	\$38,200	6.925% or add to regular wages.
IL	\$12,960	\$12,960	4.95%
IN	\$ 9,500	\$ 9,500	3.23%
IA*	\$30,600	\$29,900	6% or add to regular wages.
KS	\$14,000	\$14,000	5% or add to regular wages.
KY*	\$10,500	\$10,200	5% only income tax rate.
LA	\$ 7,700	\$ 7,700	Determine same as regular wages.
ME	\$12,000	\$12,000	5%
MD	\$ 8,500	\$ 8,500	Rates vary by locality.
MA	\$15,000	\$15,000	5.05%
MI(1)	\$ 9,000	\$ 9,000	4.25%
MN*	\$34,000	\$32,000	6.25%
MS	\$14,000	\$14,000	(3)
MO**	\$12,000	\$12,500	(3) or flat 5.4%
MT*	\$33,000	\$32,000	6% or add to regular wages.
NE	\$ 9,000	\$ 9,000	5%
NV*	\$31,200	\$30,500	No state tax.
NH	\$14,000	\$14,000	No state tax.
NJ*	\$34,400	\$33,700	(3)
NM*	\$24,800	\$24,200	4.90%
NY*	\$11,400	\$11,100	9.62% (NYC, 4.25%; Yonkers, 1.61135%).
NC*	\$24,300	\$23,500	5.35% or add to regular wages.
ND*	\$36,400	\$35,500	1.84%
OH	\$ 9,500	\$ 9,500	3.50%
OK*	\$18,100	\$17,600	(3), flat rate is 5%.
OR*	\$40,600	\$39,300	9%
PA	\$10,000	\$10,000	3.07%
PR	\$ 7,000	\$ 7,000	Add to regular wages.
RI(2)*	\$23,600	\$23,000	5.99%
SC	\$14,000	\$14,000	Treat as regular wages (7% maximum).
SD	\$15,000	\$15,000	No state tax.
TN	\$ 7,000	\$ 7,000	No state tax.
TX	\$ 9,000	\$ 9,000	No state tax.
UT*	\$35,300	\$34,300	(3)
VT**	\$15,600	\$17,600	6.6%, 11.1% for payments over \$1 million.
VA	\$ 8,000	\$ 8,000	(3) or 5.75%
VI*	\$26,500	\$24,200	N/A
WA*	\$49,800	\$47,300	No state tax.
WV	\$12,000	\$12,000	(3) or 3% to 6.5% based on annual wages.
WI	\$14,000	\$14,000	(3) or 4% to 7.65% based on annual wages.
WY*	\$25,400	\$24,700	No state tax.

**DISABILITY WAGE BASES**

<b>2019</b>	
California	\$ 118,371
Hawaii	\$1,088.08 (weekly)
New Jersey	\$ 34,400
New York	Employee's weekly wage
Puerto Rico	\$ 9,000
Rhode Island	\$ 71,000
<b>2018</b>	
California	\$ 114,967
Hawaii	\$1,068.62 (weekly)
New Jersey	\$ 33,700
New York	Employee's weekly wage
Puerto Rico	\$ 9,000
Rhode Island	\$ 69,300

**INFORMATION AIDS**

**INTERNAL REVENUE SERVICE**

General Info 1-800-829-4933  
 Forms 1-800-829-3676

Information Reporting  
 Hotline 1-866-455-7438  
 EFTPS  
 Customer Service 1-800-555-4477  
 1-800-945-8400  
 Internet Homepage [www.irs.gov](http://www.irs.gov)

**SOCIAL SECURITY ADMINISTRATION**

General Info 1-800-772-1213  
 Wage Reporting  
 Questions 1-800-772-6270  
 Electronic W-2  
 Reporting 1-888-772-2970  
 Internet Homepage [www.ssa.gov](http://www.ssa.gov)

† Based on info available as of January 31, 2019.

\* Increase \*\* Decrease  
 (1) The taxable wage based for non-delinquent, contributing employers is \$9,000 (\$9,500 for delinquent and reimbursing employers).  
 (2) The 2019 taxable wage base for employers in the highest tax rate bracket is \$25,100.  
 (3) Add to regular wages, compute tax on total, and subtract tax withheld from regular wages.

