

# Pennsylvania Wage and Tax Facts 2024

## 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 Taxable Earnings:	\$	10,000
Employee Deduction:		0.07%
Employer Tax Rates:		1.419 - 10.3734%
Standard New Employer Rate:		3.82%
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](http://www.pacode.com/secure/data/061/chapter60/s60.5.html)

## AGENCY WEBSITES

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