



# Pennsylvania Wage and Tax Facts

## 2026

MINIMUM WAGE		
Minimum Wage:	\$	7.25
Minimum Cash Wage: (Tipped Employee)	\$	2.83
Maximum Tip Credit:	\$	4.42
Effective: 7/24/09		

### LOCAL INCOME TAXES

Please contact your payroll specialist for details

STATE INCOME TAX		
Wage Withholding:		3.07%
Supplemental Wage/Bonus Rate:		3.07%

### RECIPROCITY RULES

Indiana, Maryland, New Jersey,  
Ohio, Virginia, West Virginia

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	10,000
Employee Deduction (on total wages):		0.07%
Employer Tax Rates:		1.419 - 10.3734%
Standard New Employer Rate:		3.82%
Voluntary Contribution Permitted:		Yes

### WORKERS' COMPENSATION

Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

### 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>