



Wage & Tax Essentials Pennsylvania

Minimum Wage: \$5.15

Tipped Employees

Minimum Cash Wage: \$2.13

Maximum Tip Credit: \$3.02

Unemployment Insurance

Department of Labor & Industry
7th and Forster Streets
P.O. Box 60130
Harrisburg, PA 17106

717 787-5279 Dept of Labor Web Site
www.dli.state.pa.us/landi/site/default.asp

Taxable Wage Base: \$8,000

Employee Deduction: .09% of all wages

Standard Rate for New Employers: 3.7520%

Penalty Rate 100% of tax due, min \$1 and max \$100

Interest Rate 36667% per month
8% per year

Forms:

Instructions for UC-2/2A/2B
<http://www.dli.state.pa.us/landi/lib/landi/uc/pdf/2ins1.pdf>

UC 2A
http://www.dli.state.pa.us/landi/lib/landi/uc/pdf/UC-2A_Rev_9-00_FINAL_-_Fix_SSN.pdf

Disability Insurance

NONE

PAYTIME does not provide wage, tax or legal advice. Minimum wage rates may vary by industry and may be superseded by Federal rates. Contact proper agency to verify.

State Withholding Tax

Department of Revenue
711 Gibson Boulevard
Harrisburg, PA 17104

717 787-8201 Dept of Rev Web Site
www.revenue.state.pa.us

Penalty Rate 5% Per Month of tax due

Interest Rate .5833% Per Month

7% Per Year

Forms:

PA-100 Enterprise Registration
<http://www.pa100.state.pa.us/>

PA-501R
<http://www.revenue.state.pa.us/revenue/lib/revenue/pa-501r.pdf>

Local Withholding

Earned Income Taxes

Occupational Privilege Taxes

Earned Income Taxes are Lived-in or resident taxes. The taxes are collected by the jurisdiction where the employee works and then, in most cases, passed to the lived-in jurisdiction.

Zip Code Converter
http://ctcoas01.state.pa.us/dced/MSS.dyn_mun_zip_converter.show

EIT Tax Rates and Collectors
http://ctcoas01.state.pa.us/dced/MSS.DYN_EIT_COLLECTOR_2002.show

OPT Tax Rates and Collectors
http://ctcoas01.state.pa.us/dced/MSS.DYN_OPT_COLLECTOR_2002.show