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UNIVERSITY**

OFFICE OF PAYROLL AND EMPLOYEE BENEFITS • COLLEGE HALL

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**2025 Payroll Tax Employee  
Contribution Rates and Limits**

<b>Tax Type Description</b>	<b>Paycheck Description</b>	<b>Maximum Taxable Wages</b>	<b>Contribution Rate</b>	<b>Total Maximum Annual Contribution</b>
Federal Withholding Tax	Fed W/H	No Maximum	Tax calculated on applicable gross wages and Marital Status & number of allowances claimed on Form W-4	No Limit
NJ Withholding Tax	NJ W/H	No Maximum	Tax calculated on applicable gross wages and Marital Status & number of allowances claimed on Form NJ-W4	No Limit
PA Withholding Tax	PA W/H	No Maximum	3.07% of applicable gross wages	No Limit
NY Withholding Tax	NY W/H	No Maximum	Tax calculated on applicable gross wages and Marital Status & number of allowances claimed on Form NY - IT-2104	No Limit
Social Security Tax	FICA	\$ 176,100	6.2 % of applicable gross wages	\$ 10,918.2
Federal Medicare Tax	Medicare	No Maximum	1.45 % of applicable gross wages	No Limit
Additional Medicare Tax	FIMA	Wages over \$200,000	0.9 % of applicable gross wages	No Limit
NJ Unemployment Tax	NJ UI	\$43,300	0.3825 % of applicable gross wages	\$ 165.62
NJ Disability Tax	NJ DI	\$165,400	0.23% of applicable gross wages	\$380.42
NJ Workforce Development Tax	NJ WD	\$43,300	0.0425 % of applicable gross wages	\$18.40
NJ Family Leave Insurance Tax	NJ FLI	\$165,400	0.33 % of applicable gross wages	\$545.82

**2025 Voluntary Tax Shelter Contribution Limits**

<b>Plan Type</b>	<b>Pre-Tax Contribution Maximum</b>	<b>Additional \$7,500 Catch up contribution for employees age 50 and above</b>
403(B) Voluntary Tax Shelter Plan	\$23,500.00	Maximum: \$31,000.00
457 Deferred Compensation Plan (Voluntary)	\$23,500.00	Maximum: \$31,000.00