

2021 Social Security Cap & Supplementary Wage Withholding Tax Rates

SOCIAL SECURITY TAX CAP

In 2021, an employee will pay: 6.2% Social Security tax on the first \$142,800 of wages. The maximum tax is \$8,853.60 (6.2% of \$142,800).

SUPPLEMENTARY WAGE WITHHOLDING TAX RATES

Federal Tax Rate Withholdings

Federal:	22%	Flat Rate up to \$1,000,000**
**Federal:	37.0%	Flat Rate in excess of \$1,000,000 supplemental wages
Social Security	6.20%	Up to \$142,800
Medicare:	1.45%	No limit
Medicare Surtax:	0.90%	Surtax after employee wages reaches \$200,000 in medicare taxable wages (ded MT)
401(k) Contribution limit (Traditional & Roth)	\$19,500.00	Catch-up 401(k) for age 50+ is an additional \$6,500. Total would be \$26,000
IRA Contribution limit (Traditional & Roth)	\$6,000.00	IRA Limit for age 50+ is \$7,000 total

Tax Rate Withholdings by Jurisdiction

Abbrev.	Jurisdiction	Payroll Code	% of Withholding
AL	ALABAMA	03	5% SUPPLEMENTAL RATE
AK	ALASKA	10	NO TAX
AZ	ARIZONA	37	NO SUPPLEMENTAL RATE (8.6% surcharge over \$250,000 income)
AR	ARKANSAS	18	5.9% SUPPLEMENTAL/FLAT RATE
CA	CALIFORNIA	25	6.6%, EXCEPT 10.23% for Bonus & earnings from Stock Options.
CO	COLORADO	15	4.63% FLAT RATE (Round to whole \$ amt)
CT	CONNECTICUT	27	NO SUPPLEMENTAL RATE
DE	DELAWARE	08	NO SUPPLEMENTAL RATE
DC	DISTRICT OF COLUMBIA	07	NO SUPPLEMENTAL RATE
FL	FLORIDA	42	NO TAX
GA	GEORGIA	23	SEE BELOW (Row 70)
HI	HAWAII	19	NO SUPPLEMENTAL RATE
ID	IDAHO	40	6.925% SUPPLEMENTAL RATE
IL	ILLINOIS	43	4.95% FLAT RATE
IN	INDIANA	21	3.23% FLAT RATE (plus local income rate)
IA	IOWA	11	6% SUPPLEMENTAL RATE
KS	KANSAS	44	5% SUPPLEMENTAL RATE
KY	KENTUCKY	31	5% FLAT RATE
LA	LOUISIANA	24	NO SUPPLEMENTAL RATE
ME	MAINE	45	5% SUPPLEMENTAL RATE
MD	MARYLAND	05	5.75% SR plus local tax rate (see below row 115); 8.0% for Maryland nonresidents and 3.2% for residents employed in Delaware
MA	MASSACHUSETTS	02	5% FLAT RATE
MI	MICHIGAN	60	4.25% FLAT RATE
MN	MINNESOTA	20	6.25% SUPPLEMENTAL RATE
MS	MISSISSIPPI	46	NO SUPPLEMENTAL RATE
MO	MISSOURI	22	5.4% SUPPLEMENTAL RATE
MT	MONTANA	41	6% SUPPLEMENTAL RATE
NE	NEBRASKA	47	5% SUPPLEMENTAL RATE
NV	NEVADA	48	NO TAX
NH	NEW HAMPSHIRE	58	NO TAX
NJ	NEW JERSEY	56	NO SUPPLEMENTAL RATE (over five million dollars 11.8%)
NM	NEW MEXICO	33	5.9% SUPPLEMENTAL RATE
NY	NEW YORK	01	9.62% SUPPLEMENTAL RATE (New York City is 4.25%, Yonkers resident is 1.61135% and Yonkers nonresident is 0.50%)
NC	NORTH CAROLINA	12	5.35% FLAT RATE
ND	NORTH DAKOTA (RES)	29	1.84% SUPPLEMENTAL RATE
OH	OHIO	30	3.50% SUPPLEMENTAL RATE
OK	OKLAHOMA	36	5.0% SUPPLEMENTAL RATE
OR	OREGON	39	8% SUPPLEMENTAL RATE
PA	PENNSYLVANIA	59	3.07% FLAT RATE plus employee unemployment insurance tax rate of 0.07%
PR	PUERTO RICO	34	NO SUPPLEMENTAL RATE
RI	RHODE ISLAND	50	5.99% SUPPLEMENTAL RATE

SC	SOUTH CAROLINA	35	7% SUPPLEMENTAL RATE
SD	SOUTH DAKOTA	51	NO TAX
TN	TENNESSEE	52	NO TAX
TX	TEXAS	53	NO TAX
UT	UTAH	28	4.95% FLAT RATE
VT	VERMONT	13	30% of 2019 Federal Income Tax Withholding
VA	VIRGINIA	17	5.75% SUPPLEMENTAL RATE
WA	WASHINGTON	54	NO TAX
WV	WEST VIRGINIA	26	SEE BELOW (Row 78)
WI	WISCONSIN	14	SEE BELOW (Row 86)
WY	WYOMING	55	NO TAX

Georgia

Based on Annual Comp.	% of Withholding
Less than \$8,000	2% Flat Rate
\$8,000 - \$10,000	3% Flat Rate
\$10,001 - \$12,000	4% Flat Rate
\$12,001 - \$15,000	5% Flat Rate
Greater than \$15,000	5.75% Flat Rate

West Virginia

Based on Annual Comp.	% of Withholding
Less than \$10,000	3% Supplemental Rate (Round to whole \$ amt)
\$10,000 - \$24,999	4% Supplemental Rate (Round to whole \$ amt)
\$25,000 - \$39,999	4.5% Supplemental Rate (Round to whole \$ amt)
\$40,000 - \$60,000	6% Supplemental Rate (Round to whole \$ amt)
Greater than \$60,000	6.5% Supplemental Rate (Round to whole \$ amt)

Wisconsin

Based on Annual Comp.	% of Withholding
Less than \$10,910	4% Supplemental Rate
\$10,910 - \$21,819	5.84% Supplemental Rate
\$21,820 - \$240,190	6.27% Supplemental Rate
Greater than \$240,190	7.65% Supplemental Rate

SDI/DIS/SUI Payroll Codes

Jurisdiction	SDI/DIS/SUI Payroll Codes	% of Withholding
CALIFORNIA (Disability EE Paid)	75	SDI 1.2% Flat Rate; SDI Taxable Wage Limit is \$128,298
HAWAII	39	SDI 0.5% Flat Rate up to max deduction of \$5.51/wk
NEW JERSEY	01	SDI 0.47% FIRST \$138,200
PENNSYLVANIA	59	None
RHODE ISLAND DI	32	SDI 1.3% - FIRST \$72,300
PUERTO RICO	29	SDI 0.3% - FIRST \$9,000

PFML Payroll Codes

Jurisdiction	PFML Payroll Codes	% of Withholding
CONNECTICUT	9CF	0.5% - First \$142,800
MASSACHUSETTS	9MF (FLI) / 9MM (MLI)	0.75% - First \$142,800
NEW JERSEY	9JF	0.28% -First \$138,200
NEW YORK	PFL	0.511% (maximum of \$385.34 per year); Wage limit is \$1,450.17(weekly)
WASHINGTON	9WF (FLI) / 9WM (MLI)	63.33% of 0.4% (if employer has under 50employees,employees pay 100% of 0.4%) - First \$142,800

MARYLAND COUNTIES

Maryland Counties	Codes	2020 Rates (2021 not yet available)
ALLEGANY	72	3.05%
ANNE ARUNDEL	73	2.81%
BALTIMORE CITY	95	3.20%
BALTIMORE (COUNTY)	74	3.20%
CALVERT	75	3.00%
CAROLINE	76	3.20%
CARROLL	77	3.03%
CECIL	78	3.00%

CHARLES	79	3.03%
DORCHESTER	80	3.20%
FREDERICK	81	2.96%
GARRETT	82	2.65%
HARFORD	83	3.06%
HOWARD	84	3.20%
KENT	85	3.20%
MONTGOMERY	86	3.20%
PRINCE GEORGE'S	87	3.20%
QUEEN ANNE'S	88	3.20%
ST. MARY'S	89	3.17%
SOMERSET	90	3.20%
TALBOT	91	2.40%
WASHINGTON	92	3.20%
WICOMICO	93	3.20%
WORCESTER	94	2.25%
Nonresidents		2.25%