



**The Barrows  
Sollenberger Group, PC.**

*A Professional Accounting Firm providing Accurate Tax, Accounting & Consulting Services.*

## 2025 Payroll Tax Update

### Employer and Employee Withholding Rates

	<b>2025</b>	<b>2024</b>
Maximum Social Security Wages	<b>176,100</b>	168,600
Maximum Medicare Wages	<b>No Limit</b>	No Limit
Employer Social Security Tax Rate	<b>6.20%</b>	6.20%
Employee Social Security Tax Rate	<b>6.20%</b>	6.20%
Medicare Tax Rate	<b>1.45%</b>	1.45%
Medicare Employee Additional Tax on Wages in Excess of \$200,000 (Single) / \$250,000 (Married)	<b>0.9%</b>	0.9%
<b>Federal Unemployment Compensation:</b>		
Wage Base Per Employee	<b>\$7,000</b>	\$7,000
Employer Tax Rate	<b>0.600%</b>	0.600%
<b>PA Unemployment Compensation:</b>		
Wage Base Per Employee	<b>\$10,000</b>	\$10,000
Employer Contribution Rate (You will be notified by PA UC)	<b>Rates Vary</b>	Rates Vary
Employee PA Unemployment Withholding Tax Rate	<b>0.07%</b>	0.07%
<b>PA Income Withholding Tax</b>	<b>3.07%</b>	3.07%
<b>Self Employment Tax Rate</b>	<b>15.30%</b>	15.30%
<b>Business Mileage Reimbursement Rates</b>	<b>\$0.70</b>	\$0.67
<b>Local Income Tax Withholding (Franklin Co.)</b>		
Resident Within the Jurisdiction of CASD	<b>1.70%</b>	1.70%
Resident Outside the Jurisdiction of CASD*	<b>1.00%</b>	1.00%

### LST (Local Services Tax) (Based on Employers Location)

**\$52.00 Annual Rate\*\***

- ◇ Antrim Township
- ◇ Chambersburg Borough
- ◇ Greencastle Borough
- ◇ Guilford Township
- ◇ Mercersburg Borough
- ◇ Metal Township
- ◇ Montgomery Township
- ◇ Peters Township
- ◇ Shippensburg Borough & Twp
- ◇ Waynesboro Area SD

**\$10.00 Annual Rate**

- ◇ CASD (Greene, Hamilton, Letterkenny, & Lurgan)
- ◇ SASD (Hopewell, Newburg, Southhampton, & Orrstown)

239 Lincoln Way East, Chambersburg, PA 17201  
**(717) 267-3572 Office (717) 267-3345 Fax www.bsgwealth.com**

\*Please confirm jurisdiction if a resident outside of CASD.

\*\*Collect at a maximum weekly rate of \$1.00.

All PA local withholding and LST rates by municipality can be found at  
<https://munstats.pa.gov/Public/FindLocalTax.aspx>

Information current as of **12/24/2024**. Visit our website **www.bsgwealth.com/forms** for any additional revisions.