



2019 TAX FACTS – GA

EMPLOYEE TAXES:

Table with 4 columns: TAX TYPE, PERCENTAGE, WAGE BASE, MAX. TAX. Rows include OASDI, MEDICARE, FEDERAL W/H, GA STATE W/H, and ADDITIONAL MEDICARE TAX.

EMPLOYER TAXES:

Table with 4 columns: TAX TYPE, PERCENTAGE, WAGE BASE, MAX. TAX. Rows include OASDI, MEDICARE, FUI NET RATE, and GA NEW EMPLOYER SUI RATE.

NOTE: Updated SUI information may be released at the beginning of the new year.

Table with 4 columns: PLAN TYPE, REGULAR, CATCH-UP, Annual Compensation Limit. Rows include 401K LIMIT and SIMPLE LIMIT.

HSA INFORMATION:

HSA SINGLE CONTRIBUTION LIMIT (UNDER 55 YRS OLD): \$3,500.00
HSA FAMILY CONTRIBUTION LIMIT (UNDER 55 YRS OLD): \$7,000.00
HSA CATCH UP CONTRIBUTIONS: \$1,000.00 (\$2,000.00 IF BOTH SPOUSES ARE 55 OR OLDER)
HIGH DEDUCTIBLE HEALTH PLAN ANNUAL DEDUCTIBLE MINIMUM: \$1,350.00 (\$2,700.00 FOR FAMILY)

FSA/DEPENDENT CARE INFORMATION:

FEDERAL MANDATED MEDICAL FSA LIMIT: \$2,700
FEDERAL DEPENDENT CARE LIMIT: \$5,000

Table with 2 columns: Description, Rate. Rows include Mileage Rate (58 cents per mile), Supplemental Tax Rates (22% Federal and 6.0% Georgia State), Minimum Wage for GA (\$7.25 per hour), and Minimum Wage for GA Tipped Employees (\$2.13 per hour).

FEDERAL WITHHOLDING TAX DEPOSITORY RULES AND LOOKBACK PERIOD INFORMATION:

Refer to Circular E released by the IRS annually.

GEORGIA STATE WITHHOLDING TAX DEPOSITORY RULES: Withholding Tax Requirements Summary Effective April 1, 2004

Table with 5 columns: Payer Status, Semi-Weekly Payer, Monthly Payer, Quarterly Payer, Annual Payer. Rows include WH Tax Thresholds, Paydays occurring on various days, Filing Date, \$100,000 One-Day Rule, Payday, and Lookback Period.