



**WILLIAM  
PATERSON  
UNIVERSITY**

OFFICE OF PAYROLL AND EMPLOYEE BENEFITS • COLLEGE HALL

P.O. BOX 913 • WAYNE, NEW JERSEY 07474-0913

973.720.2885 FAX 973.720.2013

CONFIDENTIAL FAX FOR MEDICAL DOCUMENTATION 973.720.3694

**2022 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	\$ 147,000	6.2 % of applicable gross wages	\$ 9,114.00
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	\$39,800	0.3825 % of applicable gross wages	\$152.24
NJ Disability Tax	NJ DI	\$151,900	0.14% of applicable gross wages	\$212.66
NJ Workforce Development Tax	NJ WD	\$39,800	0.0425 % of applicable gross wages	\$16.92
NJ Family Leave Insurance Tax	NJ FLI	\$151,900	0.14 % of applicable gross wages	\$212.66

**2022 Voluntary Tax Shelter Contribution Limits**

<b>Plan Type</b>	<b>Pre-Tax Contribution Maximum</b>	<b>Additional \$6,500 Catch up contribution for employees age 50 and above</b>
403(B) Voluntary Tax Shelter Plan	\$20,500.00	Maximum: \$27,000.00
457 Deferred Compensation Plan (Voluntary)	\$20,500.00	Maximum: \$27,000.00

Employees wish to enroll, or make changes to their voluntary tax shelter contributions for 2022, may contact the Payroll and Employee Benefits Office at: [payroll@wpunj.edu](mailto:payroll@wpunj.edu)