January 1, 2019

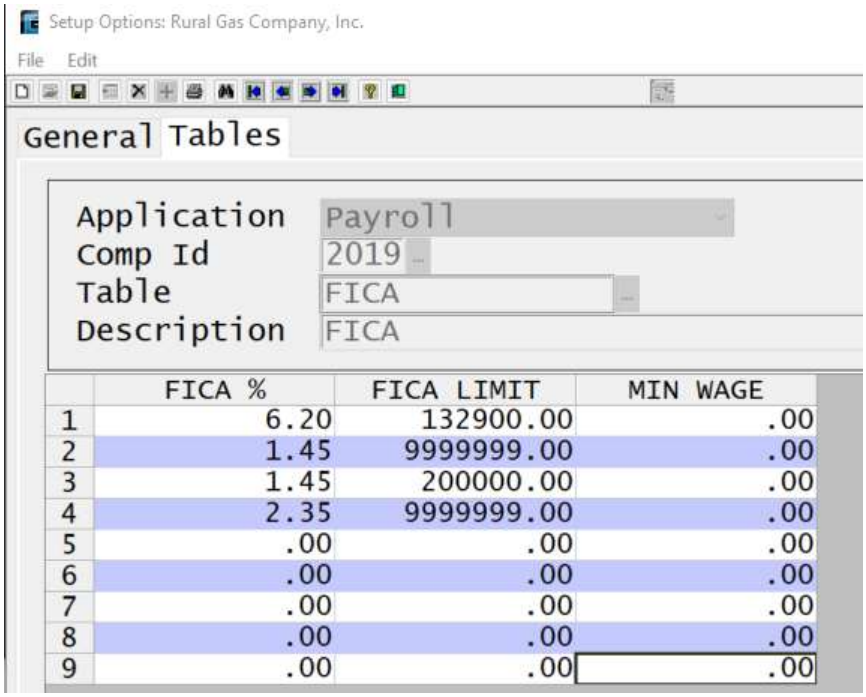
To: RCC Customers with Payroll
Re: Federal Changes in tax tables for 2019

For those of you that have not yet added your 2019 tables, below are the tables you will need to change in the RCC Payroll package if you are using it to do your payroll. **You will also need to check your STATE circular to see if your State limits have changed** and make the appropriate changes to those payroll tables. Because the tables now carry a 'year' in the 'comp id' field, these tables can be added right away. The system will start using the 2019 tables for payroll checks generated in 2019. For federal changes, please make your tables look like the following. Unless you are on an old version of RCC, you will find the payroll tables in 'Utilities > Setup Options', on the 'Tables' tab. Once on the 'Tables' tab, be sure to select 'Application' of 'Payroll' and then add the new tables by typing in the year and then typing in the table name. Any questions please call our support staff and they will be pleased to lead you through it. Thank You.

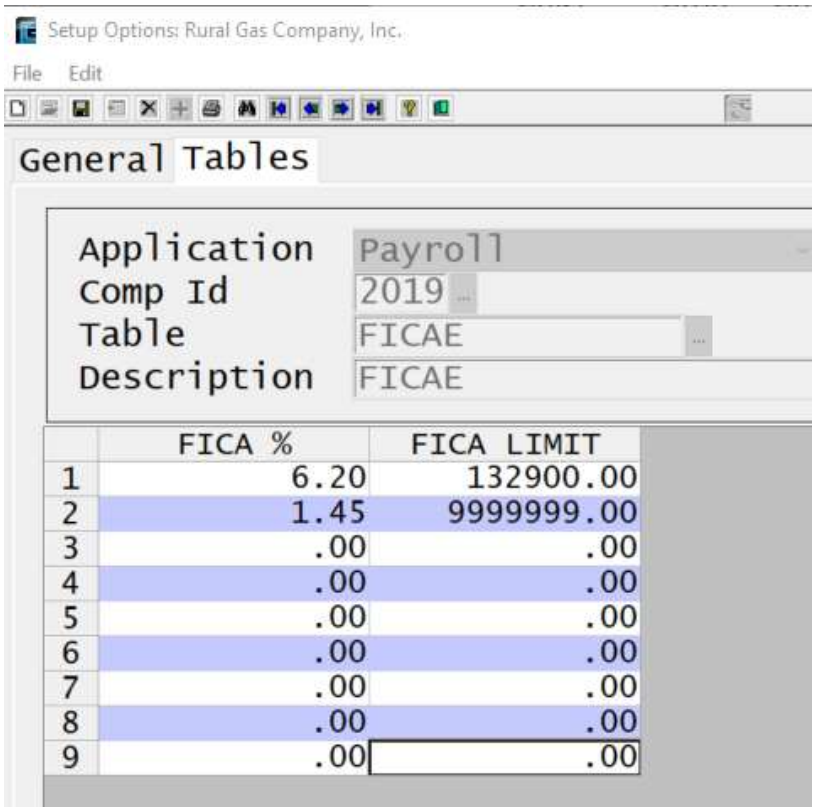
Susan Peterson
Support Manager

NOTE: Those tables that have a 9999999.00 in them, count those 9's there should be seven of them then the decimal and two zeros after the decimal. Count 'em up – 7 of them!

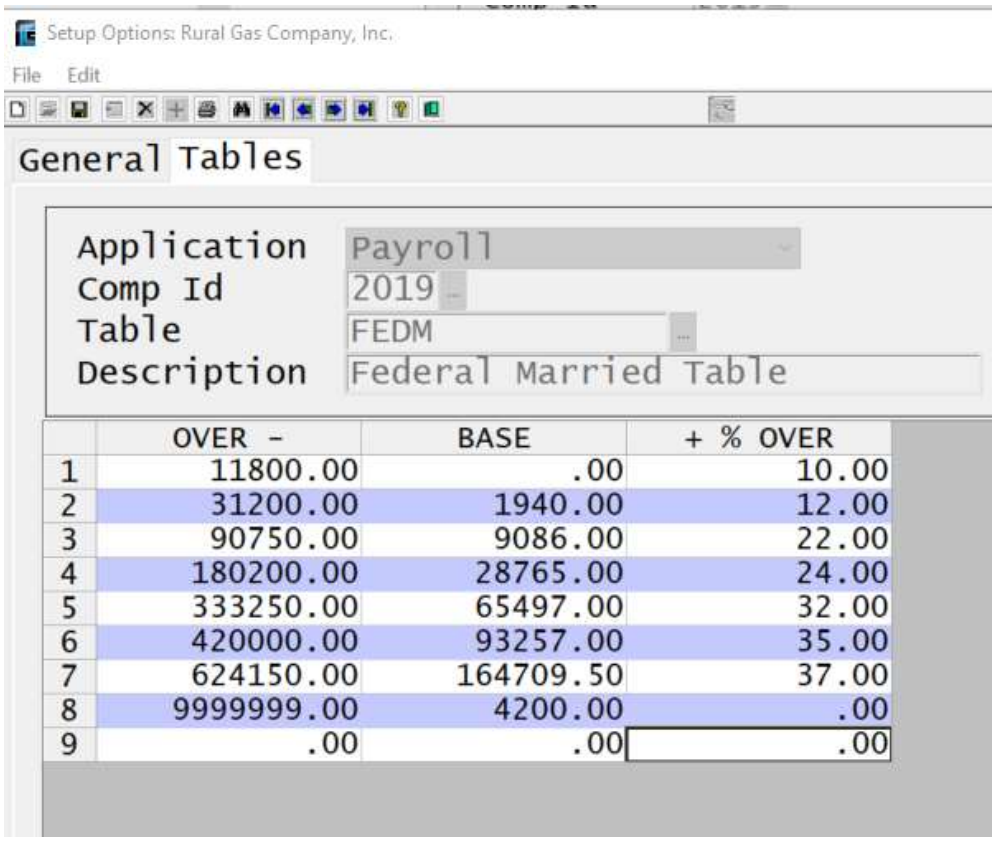
The FICA rate remains at 6.2% each for the employee and employer, unchanged from 2018. The social security wage base limit is $132,900.00 for the year 2019. The Medicare tax rate continues at 1.45% for both employee and employer (unchanged from 2018). There is NO wage base limit for Medicare. As a reminder, there was a change instituted three years ago that required employers to withhold an additional Medicare tax (0.9%) when any employee reaches $200,000 in a year. This was an employee ONLY change, (employers don't match this). Please add the following table lines:
(Lines 3 & 4 are the lines that control the employee Medicare withholding, with the EXTRA .9% added to line 4 column 1 to charge an extra .9% of wages above $200,000).



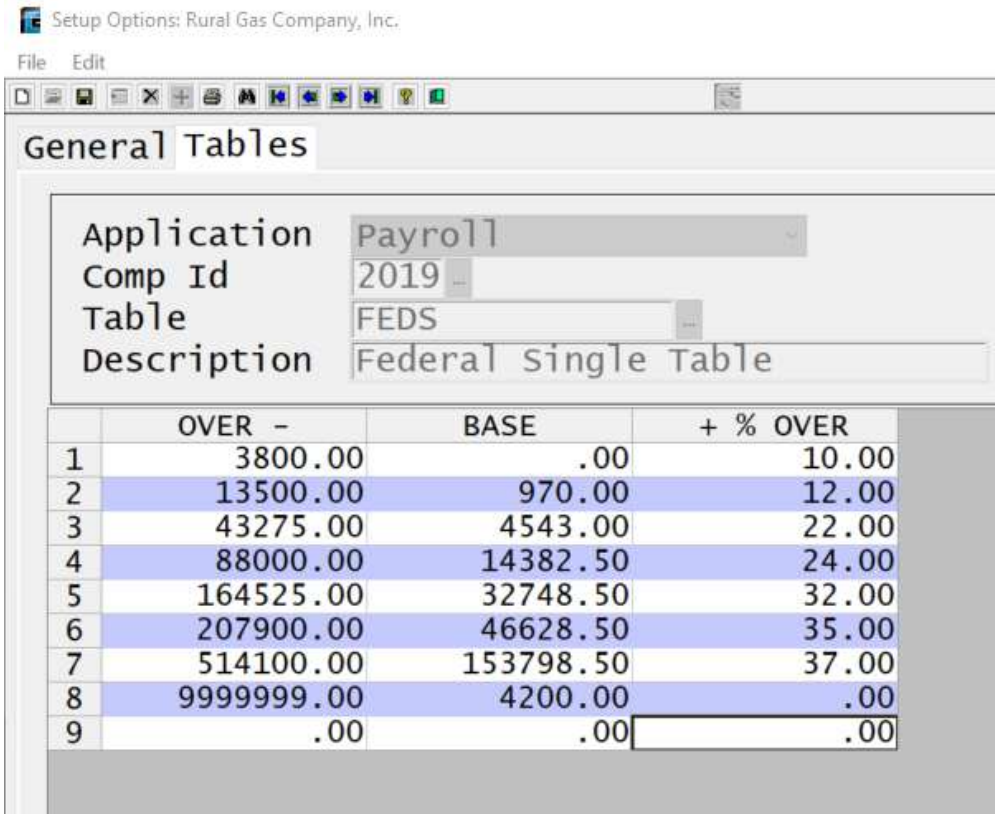
	FICA %	FICA LIMIT	MIN WAGE
1	6.20	132900.00	.00
2	1.45	9999999.00	.00
3	1.45	200000.00	.00
4	2.35	9999999.00	.00
5	.00	.00	.00
6	.00	.00	.00
7	.00	.00	.00
8	.00	.00	.00
9	.00	.00	.00



	FICA %	FICA LIMIT
1	6.20	132900.00
2	1.45	9999999.00
3	.00	.00
4	.00	.00
5	.00	.00
6	.00	.00
7	.00	.00
8	.00	.00
9	.00	.00

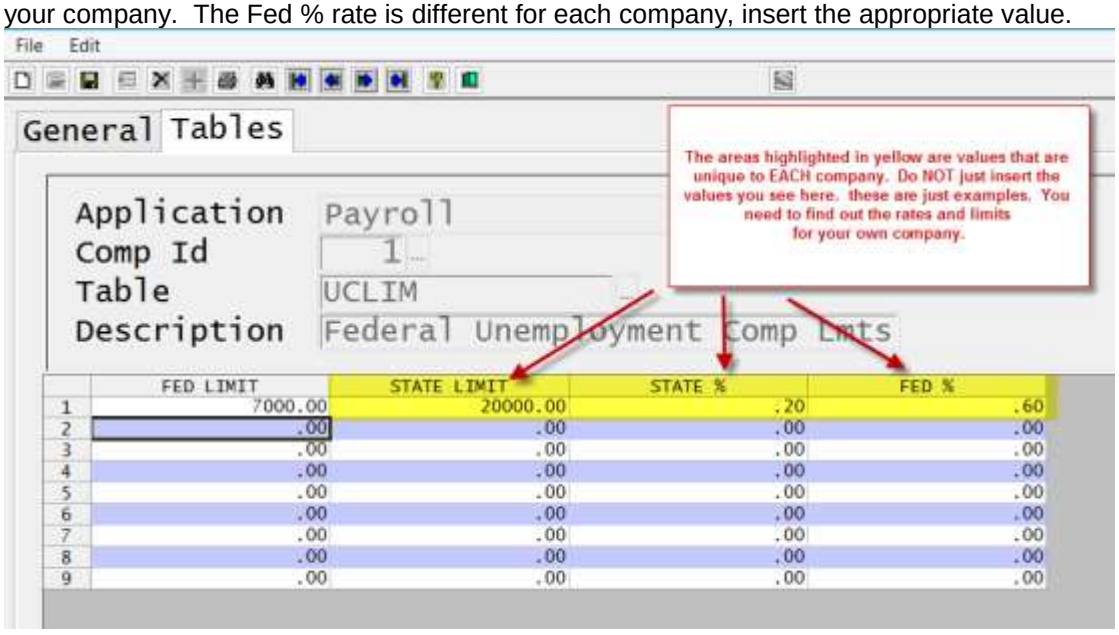


	OVER -	BASE	+ % OVER
1	11800.00	.00	10.00
2	31200.00	1940.00	12.00
3	90750.00	9086.00	22.00
4	180200.00	28765.00	24.00
5	333250.00	65497.00	32.00
6	420000.00	93257.00	35.00
7	624150.00	164709.50	37.00
8	9999999.00	4200.00	.00
9	.00	.00	.00



	OVER -	BASE	+ % OVER
1	3800.00	.00	10.00
2	13500.00	970.00	12.00
3	43275.00	4543.00	22.00
4	88000.00	14382.50	24.00
5	164525.00	32748.50	32.00
6	207900.00	46628.50	35.00
7	514100.00	153798.50	37.00
8	9999999.00	4200.00	.00
9	.00	.00	.00

For the UCLIM table, '1' in the comp id field is the company number you are using. Remember to reset this table for EACH company # or use a '0' in the Comp Id field to apply to ALL companies in your payroll file. The State Unemployment Compensation limit may be different for your state. The State % is different for each company, insert the value that has been assigned to your company. The Fed % rate is different for each company, insert the appropriate value.



	FED LIMIT	STATE LIMIT	STATE %	FED %
1	7000.00	20000.00	.20	.60
2	.00	.00	.00	.00
3	.00	.00	.00	.00
4	.00	.00	.00	.00
5	.00	.00	.00	.00
6	.00	.00	.00	.00
7	.00	.00	.00	.00
8	.00	.00	.00	.00
9	.00	.00	.00	.00

This information has been gathered from the following website:
https://www.irs.gov/pub/irs-pdf/p15.pdf