



**To: All Departmental Payroll Personnel**

**From: Yvette Scardera  
Payroll Manager**

**Re: 2019 Payroll Information**

**2019 will have twenty-six (26) pay periods and 261 working days upon which the bi-weekly gross pay for annual salaried employees will be calculated.**

**The 2019 F.I.C.A. tax rate will remain the same at 6.20% with an annual cap of \$132,900.**

**The Medicare F.I.C.A. tax rate is 1.45% on all taxable wages up to \$200,000, and 2.35% on all taxable wages in excess of \$200,000.**

**FED, NYS, & Yonkers withholding tax rates for REGULAR pay wages has changed.**

**Supplemental tax rates are as follows for lump sum payments and wages other than regular pay:**

- The Federal flat tax rate is 22%.**
- The New York State flat tax rate is 9.62%.**
- The N.Y. City resident flat tax rate is 4.25%.**
- The Yonkers resident flat tax rate is 1.61%.**
- The Yonkers non-resident flat tax rate is .50%.**

**The CSEA Dues deductions are as follows:  
This RATE TO SALARY comparison occurs once a year for pay period 1.**

**2019 CSEA DUES RATES**

<b>SALARY</b>	<b>BI-WEEKLY RATE</b>
<b>UNDER - \$ 5,000</b>	<b>\$ 6.91</b>
<b>\$ 5,000 - \$ 9,999</b>	<b>\$ 10.23</b>
<b>\$10,000 - \$12,999</b>	<b>\$ 14.11</b>
<b>\$13,000 - \$15,999</b>	<b>\$ 17.10</b>
<b>\$16,000 - \$21,999</b>	<b>\$ 19.16</b>
<b>\$22,000 - \$27,999</b>	<b>\$ 21.27</b>
<b>\$28,000 - \$29,999</b>	<b>\$ 21.67</b>
<b>\$30,000 - \$31,999</b>	<b>\$ 22.98</b>
<b>\$32,000 - \$33,999</b>	<b>\$ 24.14</b>
<b>\$34,000 - \$35,999</b>	<b>\$ 24.59</b>
<b>\$36,000 - \$37,999</b>	<b>\$ 25.82</b>
<b>\$38,000 - \$39,999</b>	<b>\$ 27.08</b>
<b>\$40,000 - \$44,999</b>	<b>\$ 27.99</b>
<b>\$45,000 - \$49,999</b>	<b>\$ 28.69</b>
<b>\$50,000 - \$54,999</b>	<b>\$ 29.40</b>
<b>\$55,000 - \$59,999</b>	<b>\$ 30.09</b>
<b>\$60,000 &amp; HIGHER</b>	<b>\$ 30.83</b>

**The 2019 Contribution limits for deferred compensation... \$19,000 for the regular plan, \$25,000 for employees age 50 & older, and \$38,000 for pre-retirement catch up.**

**Flexible spending accounts:**

The following are the maximum contribution amounts for each of your available accounts:

- Health - \$2,650**
- Dependent Care - \$5,000** (if filing married, joint or single) or **\$2,500** (if filing married, separate)
- Parking - \$3,120 annual cap (\$260 /month)**
- Commuter - \$3,120 annual cap (\$260 /month)**

**Please notify me by email (yps3) if an employee is activated for military service and when to start and stop their military carve out deduction.**

**The W-2 tax forms will be mailed the last week in January. Employees should be aware that address changes should be in by January 11th to be certain that they will be included on the W-2 form.**