

## 2025 Wage and Tax Fast Facts: **Alabama**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Alabama Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.20-6.80%	\$8,000.00	Varies	New Employer Rate	2.70%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Alabama
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	5.0%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
AL Department of Revenue	334-242-1300	<a href="http://revenue.alabama.gov">revenue.alabama.gov</a>
AL Department of Labor	334-954-4741	<a href="http://www.labor.alabama.gov">www.labor.alabama.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Alaska**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Alaska Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	No income tax	--	--		
	Unemployment	SUI, SUTA	0.50%	\$51,700.00	\$258.50		
<b>Employer</b>	Unemployment	SUI, SUTA	1.0-5.4%	\$51,700.00	Varies	New Employer Rate	varies by industry

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Alaska
Minimum Wage	\$7.25	\$11.91
Minimum Cash Wage Tipped Employee	\$2.13	\$11.91
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
AK Department of Labor	907 465 2700	<a href="http://www.labor.state.ak.us">www.labor.state.ak.us</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Arizona**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%. The employer portion remains at 1.45% regardless of income.							
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Arizona Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.05-14.03%	\$8,000.00	Varies	New Employer Rate	2.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Arizona
Minimum Wage	\$7.25	\$14.70
Minimum Cash Wage Tipped Employee	\$2.13	\$11.70
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
AZ Department of Revenue	602-255-3381	<a href="http://www.azdor.gov">www.azdor.gov</a>
AZ Department of Economic Security	602-364-2722	<a href="http://des.az.gov">des.az.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Arkansas**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Arkansas Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.200-10.100%	\$7,000.00	Varies	New Employer Rate	2.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Arkansas
Minimum Wage	\$7.25	\$11.00
Minimum Cash Wage Tipped Employee	\$2.13	\$2.63
Supplemental Wage / Bonus Rate*	22%	3.9%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
AR Dept. of Finance & Administration	501-682-7290	<a href="http://www.dfa.arkansas.gov">www.dfa.arkansas.gov</a>
AR Department of Workforce Services	501-682-2121	<a href="http://www.dws.arkansas.gov">www.dws.arkansas.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **California**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

California Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Personal Income Tax	PIT	Varies	--	--		
	Disability	SDI, DBL	1.2%	Removed by Senate Bill 951			
<b>Employer</b>	Unemployment	SUI, SUTA	1.5-6.2%	\$7,000.00	Varies	New Employer Rate	3.4%
	Employer Training Tax	ETT	0.1%	\$7,000.00	\$7.00		

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	California
Minimum Wage	\$7.25	\$16.50
Minimum Cash Wage Tipped Employee	\$2.13	\$16.50
Supplemental Wage - Bonus & Stock Options	22%	10.23%
Supplemental Wage - Other	22%	6.6%
Pay Over \$1 million	37%	--
Effective 1/1/2025: The minimum wage for California is \$16.50 regardless of employer size.		
Effective 4/1/2024: The minimum wage for fast food workers will be \$20.00.		
*CA minimum wages shown do NOT apply to healthcare workers which varies by industry and service provided.		

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
CA Franchise Tax Board	800-852-5711	<a href="http://www.ftb.ca.gov">www.ftb.ca.gov</a>
CA Employment Development Department	888-745-3886	<a href="http://www.edd.ca.gov">www.edd.ca.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Colorado**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Colorado Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.81-12.34%	\$27,200.00	Varies	New Employer Rate	1.7-7.58%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Colorado
Minimum Wage	\$7.25	\$14.81
Minimum Cash Wage Tipped Employee	\$2.13	\$11.79
Supplemental Wage / Bonus Rate	22%	4.40%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
CO Department of Revenue	303-238-7378	<a href="http://www.colorado.gov/revenue">www.colorado.gov/revenue</a>
CO Department of Labor and Employment	303-318-8000	<a href="http://www.colorado.gov/cdle">www.colorado.gov/cdle</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Connecticut**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%. The employer portion remains at 1.45% regardless of income.							
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Connecticut Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	1.1-8.9%	\$26,100.00	Varies	New Employer Rate	2.2%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Connecticut
Minimum Wage*	\$7.25	\$16.35
Minimum Cash Wage Tipped Employee	\$2.13	Varies
Tipped hotel or restaurant employees only	--	\$6.38
Tipped bartenders only	--	\$8.23
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
CT Department of Revenue Services	860-297-5962	<a href="http://www.portal.ct.gov/drs">www.portal.ct.gov/drs</a>
CT Department of Labor	860-263-6000	<a href="http://www.ctdol.state.ct.us">www.ctdol.state.ct.us</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Delaware**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Delaware Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.3-5.4%	\$12,500.00	Varies	New Employer Rate	1.0%
	Training Tax Assessment	TTA	Determined by Agency	Determined by Agency			

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Delaware
Minimum Wage	\$7.25	\$15.00
Minimum Cash Wage Tipped Employee	\$2.13	\$2.23
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
DE Division of Revenue	302-577-8779	<a href="http://revenue.delaware.gov">revenue.delaware.gov</a>
DE Department of Labor	302-761-8446	<a href="http://ui.delawareworks.com">ui.delawareworks.com</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>



## 2025 Wage and Tax Fast Facts: **District of Columbia**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

District of Columbia Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	1.9-7.4%	\$9,000.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	District of Columbia
Minimum Wage*	\$7.25	\$17.50
Minimum Cash Wage Tipped Employee*	\$2.13	\$10.00
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
DC Office of Tax and Revenue	202-727-4829	<a href="http://otr.cfo.dc.gov">otr.cfo.dc.gov</a>
DC Department of Employment Services	202-724-7000	<a href="http://does.dc.gov">does.dc.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Florida**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%. The employer portion remains at 1.45% regardless of income.							
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Florida Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	No income tax	--	--		
Employer	Unemployment	SUI, SUTA	0.1-5.4%	\$7,000.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Florida
Minimum Wage*	\$7.25	\$13.00/\$14.00
Minimum Cash Wage Tipped Employee*	\$2.13	\$9.98/\$10.98
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

\*September. 30, 2024: The FL minimum wage is \$13.00 and will increase to \$14.00 on 9/30/2025

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
FL Department of Economic Opportunity	877-846-8770	<a href="http://www.floridajobs.org">www.floridajobs.org</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Georgia

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Georgia Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.04-8.10%	\$9,500.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Georgia
Minimum Wage*	\$7.25	\$7.25/\$5.15
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate***	22%	Varies
Pay Over \$1 million	37%	--
*The GA minimum wage for employers NOT subject to the Fair Labor Standards Act is \$5.15.		
***GA Supplemental percentage depends on employee's income.		

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
GA Department of Revenue	877-423-6711	<a href="http://dor.georgia.gov/taxes">dor.georgia.gov/taxes</a>
GA Department of Labor	855-436-7365	<a href="http://dol.georgia.gov">dol.georgia.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Hawaii**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Hawaii Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.0-5.6%	\$62,000.00	Varies	New Employer Rate	2.4%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Hawaii
Minimum Wage	\$7.25	\$14.00
Minimum Cash Wage Tipped Employee	\$2.13	\$12.75
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
HI Department of Taxation	800-222-3229	<a href="http://tax.hawaii.gov">tax.hawaii.gov</a>
HI Department of Labor	808-586-8982	<a href="http://labor.hawaii.gov">labor.hawaii.gov</a>
HI Disability Compensation Division	808-586-9151	<a href="http://labor.hawaii.gov/dcd">labor.hawaii.gov/dcd</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Idaho

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Idaho Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.225-5.4%	\$55,300.00	Varies	New Employer Rate	1.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Idaho
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$3.35
Supplemental Wage / Bonus Rate	22%	5.7%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
ID State Tax Commission	800-972-7660	<a href="http://tax.idaho.gov">tax.idaho.gov</a>
ID Department of Labor	(800) 448-2977	<a href="http://www.labor.idaho.gov/dnn">www.labor.idaho.gov/dnn</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Illinois


Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%. The employer portion remains at 1.45% regardless of income.							
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Illinois Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	4.95%	--	--		
Employer	Unemployment	SUI, SUTA	0.75-7.85%	\$13,916.00	Varies	New Employer Rate	3.650%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Illinois
Minimum Wage	\$7.25	\$15.00
Minimum Cash Wage Tipped Employee	\$2.13	\$9.00
Supplemental Wage / Bonus Rate	22%	4.95%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
IL Department of Revenue	800-732-8866	<a href="http://www2.illinois.gov/rev">www2.illinois.gov/rev</a>
IL Department of Employment Security	800-247-4984	<a href="http://www.ides.illinois.gov">www.ides.illinois.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Indiana**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Indiana Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.5-9.4%	\$9,500.00	Varies	New Employer Rate	2.5%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Indiana
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	3.00%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
IN Department of Revenue	317 232-2240	<a href="http://www.in.gov/dor">www.in.gov/dor</a>
IN Department of Workforce Development	800-891-6499	<a href="http://www.in.gov/dwd">www.in.gov/dwd</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Iowa

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Iowa Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.0-7.0%	\$39,500.00	Varies	New Employer Rate	1.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Iowa
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$4.35
Supplemental Wage / Bonus Rate	22%	3.8%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
IA Department of Revenue	800-367-3388	<a href="http://tax.iowa.gov">tax.iowa.gov</a>
IA Work Force Development	888-848-7442	<a href="http://www.iowaworkforcedevelopment.gov">www.iowaworkforcedevelopment.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>



## 2025 Wage and Tax Fast Facts: **Kansas**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Kansas Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0-6.65%	\$14,000.00	Varies	New Employer Rate	1.8%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Kansas
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	5.0%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
KS Department of Revenue	785-368-8222	<a href="http://www.ksrevenue.org/business.html">www.ksrevenue.org/business.html</a>
KS Department of Labor	785-296-5027	<a href="http://www.dol.ks.gov/employers">www.dol.ks.gov/employers</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Kentucky**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Kentucky Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.3-9.0%	\$11,700.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Kentucky
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	4.0%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
KY Department of Revenue	502-564-7287	<a href="http://revenue.ky.gov">revenue.ky.gov</a>
KY Office of Employment & Training	502-564-2900	<a href="http://kcc.ky.gov/pages/default.aspx">kcc.ky.gov/pages/default.aspx</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Louisiana

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Louisiana Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.09-6.2%	\$7,700.00	Varies	New Employer Rate	Industry Average

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Louisiana
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
LA Department of Revenue	855-307-3893	<a href="http://revenue.louisiana.gov">revenue.louisiana.gov</a>
LA Department of Labor	866-783-5567	<a href="http://www.laworks.net">www.laworks.net</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Maine**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Maine Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.30-6.27%	\$12,000.00	Varies	New Employer Rate	2.11%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Maine
Minimum Wage	\$7.25	\$14.65
Minimum Cash Wage Tipped Employee	\$2.13	\$7.33
Supplemental Wage / Bonus Rate	22%	5.0%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
ME Dept. of Admin. and Financial Services	207-626-8475	<a href="http://www.maine.gov/revenue">www.maine.gov/revenue</a>
ME Department of Labor	207-623-7900	<a href="http://www.maine.gov/portal/business">www.maine.gov/portal/business</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Maryland**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Maryland Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	.30% to 7.5%	\$8,500.00	Varies	New Employer Rate	2.6%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Maryland
Minimum Wage*	\$7.25	\$15.00
Minimum Cash Wage Tipped Employee	\$2.13	\$3.63
Supplemental Wage / Bonus Rate**	22%	Varies
Pay Over \$1 million	37%	--

\*The Maryland minimum wage for fourteen or fewer employees will be \$15.00.  
For fifteen or more employees, the minimum wage will be \$15.00.

\*\*MD Supplemental Wage Percentage Depends on Local Tax Rate.

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
Comptroller of Maryland	800-638-2937	<a href="http://www.marylandtaxes.gov/index.php">www.marylandtaxes.gov/index.php</a>
MD Department of Labor	410-949-0033	<a href="http://www.dlir.state.md.us">www.dlir.state.md.us</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Massachusetts**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Mssachusetts Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.73-11.13%	\$15,000.00	Varies	New Employer Rate	1.87%
	Medical Assistance	EMAC	0.12-0.34%	\$15,000.00	Varies		
	Workforce Training Fund	WTF	0.056%	Determined by Agency			

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Massachusetts
Minimum Wage	\$7.25	\$15.00
Minimum Cash Wage Tipped Employee	\$2.13	\$6.75
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observ)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observ)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
MA Department of Revenue	800-392-6089	<a href="http://www.mass.gov">www.mass.gov</a>
MA Department of Unemployment	617-626-5075	<a href="http://www.mass.gov/topics/unemployment">www.mass.gov/topics/unemployment</a>
MA Dept of Family and Medical Leave	617-466-3950	<a href="http://www.mass.gov/paid-family-and-medical-leave-information-for-massachusetts-employers">www.mass.gov/paid-family-and-medical-leave-information-for-massachusetts-employers</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Michigan

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Michigan Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.06-10.3%	\$9,000.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Michigan
Minimum Wage	\$7.25	\$10.56/\$12.48
Minimum Cash Wage Tipped Employee	\$2.13	\$4.01/\$5.99
Supplemental Wage / Bonus Rate	22%	4.25%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
MI Department of Treasury	517-636-6925	<a href="http://www.michigan.gov/taxes">www.michigan.gov/taxes</a>
MI Unemployment Insurance Agency	855-484-2636	<a href="http://www.michigan.gov/uia">www.michigan.gov/uia</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Minnesota

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Minnesota Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.00-8.9%	\$43,000.00	Varies	New Employer Rate	Industry Average

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Minnesota
Minimum Wage*	\$7.25	\$11.13
Minimum Cash Wage Tipped Employee*	\$2.13	\$11.13
Supplemental Wage / Bonus Rate	22%	6.25%
Pay Over \$1 million	37%	--
*MN Small Employers (Annual Gross Revenues of less than \$500,000) minimum wage is \$8.85		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
MN Department of Revenue	800-657-3594	<a href="http://www.revenue.state.mn.us">www.revenue.state.mn.us</a>
MN Unemployment Insurance	651-296-6141	<a href="http://www.uimn.org/employers">www.uimn.org/employers</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>



## 2025 Wage and Tax Fast Facts: **Mississippi**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax 12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax 2.9%
	Federal Withholding	FIT, FED	Varies	--	--	
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.		
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4% minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9% minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%

Mississippi Tax	Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--	
<b>Employer</b>	Unemployment	SUI, SUTA	0-5.4%	\$14,000.00	Varies	New Employer Rate 1.0-1.2%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Mississippi
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
MS Department of Revenue	601-923-7088	<a href="http://www.dor.ms.gov">www.dor.ms.gov</a>
MS Department of Employment Security	601-321-6000	<a href="http://www.mdes.ms.gov/employers">www.mdes.ms.gov/employers</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Missouri**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Missouri Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.0-9.0%	\$9,500.00	Varies	New Employer Rate	\$0.02

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Missouri
Minimum Wage	\$7.25	\$13.75
Minimum Cash Wage Tipped Employee	\$2.13	\$6.875
Supplemental Wage / Bonus Rate	22%	4.7%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
MO Department of Revenue	573-751-5860	<a href="https://dor.mo.gov/taxation/business">https://dor.mo.gov/taxation/business</a>
MO Department of Labor	573-751-1995	<a href="https://labor.mo.gov/employers">https://labor.mo.gov/employers</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Montana**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Montana Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.0-6.12%	\$45,100.00	Varies	New Employer Rate	1 - 2.00%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Montana
Minimum Wage*	\$7.25	\$10.55/\$4.00
Minimum Cash Wage Tipped Employee*	\$2.13	\$10.55/\$4.00
Supplemental Wage / Bonus Rate	22%	5.0%
Pay Over \$1 million	37%	--

\*For MT employers not covered by the Fair Labor Standards Act with gross annual sales up to \$110,000, the minimum wage is \$4.00.

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
MT Department of Revenue	406-444-6900	<a href="http://mtrevenue.gov/taxes/wage-withholding">mtrevenue.gov/taxes/wage-withholding</a>
MT Department of Labor & Industry	406-444-3834	<a href="http://uid.dli.mt.gov">uid.dli.mt.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Nebraska**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Nebraska Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.0-5.4%	\$9,000.00	Varies	New Employer Rate	1.25%
				\$24,000.00	Wage Limit for employers assigned the maximum rate		

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Nebraska
Minimum Wage	\$7.25	\$13.50
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	5.0%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
NE Department of Revenue	402-471-5729	<a href="http://revenue.nebraska.gov">revenue.nebraska.gov</a>
NE Department of Labor	402-471-9898	<a href="http://dol.nebraska.gov">dol.nebraska.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Nevada**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Nevada Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	No income tax	--	--		
Employer	Unemployment	SUI, SUTA	0.25-5.45%	\$41,800.00	Varies	New Employer Rate	3.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Nevada
Minimum Wage: Offer Qualified Health Insurance*	\$7.25	\$12.00
Do NOT Offer Qualified Health Insurance*	\$7.25	\$12.00
Minimum Cash Wage Tipped Employee*	\$2.13	\$12.00
Do NOT Offer Qualified Health Insurance*	\$2.13	\$12.00
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

\*July. 1, 2024: A Nevada ballot eliminated two-tier minimum wage. The effective minimum wage for all employers is \$12.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
NV Unemployment Services (South)	702-486-0350	<a href="http://detr.nv.gov">detr.nv.gov</a>
NV Unemployment Services (North)	775-684-0350	<a href="http://detr.nv.gov">detr.nv.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **New Hampshire**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

New Hampshire Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	No income tax	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.1 - 8%	\$14,000.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	New Hampshire
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$3.27
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
NH Employment Security	800-852-3400	<a href="http://www.nhes.nh.gov">www.nhes.nh.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **New Jersey**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

New Jersey Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
	Unemployment	UI	0.3825%	\$43,300.00	\$165.62		
	Workforce Development	WF/SWF	0.4250%	\$43,300.00	\$184.03		
	Family Leave Insurance	FLI	0.0033%	\$165,400.00	\$5.46		
	Disability	SDI, DBL	0.00%	\$165,400.00	\$3.80		
<b>Employer</b>	Unemployment	SUI, SUTA	1.2-4.3%	\$43,300.00	Varies	New Employer Rate***	3.4%
	Disability	SDI, DBL	.1-.75%	\$43,300.00	Varies		
***New Employer Rate is effective from 7/1 through 6/30.							

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	New Jersey
Minimum Wage*	\$7.25	\$15.49/\$14.53
Minimum Cash Wage Tipped Employee	\$2.13	\$5.26
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--
*For NJ Employers with less than 6 employees or seasonal employers, the minimum wage will be \$14.53.		

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
NJ Division of Taxation	609-826-4400	<a href="http://www.state.nj.us/treasury/taxation">www.state.nj.us/treasury/taxation</a>
NJ Department of Labor	609-633-6400	<a href="http://www.nj.gov/labor/ea/">www.nj.gov/labor/ea/</a>
NJ Division of Temporary Disability	609-292-7060	<a href="http://www.myleavebenefits.nj.gov/employer">www.myleavebenefits.nj.gov/employer</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **New Mexico**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax 12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax 2.9%
	Federal Withholding	FIT, FED	Varies	--	--	
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%. The employer portion remains at 1.45% regardless of income.						
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4% minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9% minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%

New Mexico Tax	Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--	
	Workers' Compensation*	WC	\$2.00	--	--	per calendar quarter
<b>Employer</b>	Unemployment	SUI, SUTA	0.33-5.4%	\$33,200.00	Varies	New Employer Rate Varies by industry
	Workers' Compensation*	WC	\$2.30	for each covered employee per calendar quarter		

\*Workers Compensation Assessment Fee: Employee Rate + Employer Rate = Total Rate of \$4.30 per employee per calendar quarter.

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	New Mexico
Minimum Wage	\$7.25	\$12.00
Minimum Cash Wage Tipped Employee	\$2.13	\$3.00
Supplemental Wage / Bonus Rate	22%	5.9%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
NM Taxation & Revenue	866-285-2996	<a href="http://www.tax.newmexico.gov">www.tax.newmexico.gov</a>
NM Department of Workforce Solutions	877-664-6984	<a href="http://www.dws.state.nm.us/en-us/businesses">www.dws.state.nm.us/en-us/businesses</a>
NM Workers' Compensation Administration	800-255-7965	<a href="http://NMworkerscomp">NM workers comp</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>



## 2025 Wage and Tax Fast Facts: **New York**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

New York Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
	Paid Family Leave	PFL	0.373%	--	\$333.25 Annual		
Employer	Unemployment	SUI, SUTA	2.025-9.825%	\$12,800.00	Varies	New Employer Rate	4.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	New York
Minimum Wage*	\$7.25	\$15.50
Minimum Cash Wage Tipped Employee*	\$2.13	\$12.90
Supplemental Wage / Bonus Rate	22%	11.7%
Pay Over \$1 million	37%	--
*NY minimum wage and tipped minimum wage varies by industry or location. The NY minimum wages shown do NOT apply to fast food workers, NYC, Long Island, Westchester or Suffolk county.		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
NY Dept. of Taxation and Finance	518-485-6654	<a href="http://www.tax.ny.gov/bus">www.tax.ny.gov/bus</a>
NY Department of Labor	888-469-7365	<a href="http://dol.ny.gov/services-businesses">dol.ny.gov/services-businesses</a>
NY Workers Compensation Board	877-632-4996	<a href="http://www.wcb.ny.gov">www.wcb.ny.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	Heartland Payroll

## 2025 Wage and Tax Fast Facts: **North Carolina**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

North Carolina Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.06-5.76%	\$32,600.00	Varies	New Employer Rate	1.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	North Carolina
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	4.35%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
NC Department of Revenue	877-252-3052	<a href="http://www.ncdor.gov">www.ncdor.gov</a>
NC Division of Employment Security	866-278-3822	<a href="http://des.nc.gov">des.nc.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **North Dakota**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

North Dakota Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.08-9.69%	\$45,100.00	Varies	New Employer Rate	1.03%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	North Dakota
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$4.86
Supplemental Wage / Bonus Rate	22%	1.5%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
ND Tax	701-328-1248	<a href="http://www.nd.gov/tax">www.nd.gov/tax</a>
ND Job Service	701-328-2814	<a href="http://www.jobsnd.com">www.jobsnd.com</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Ohio**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%. The employer portion remains at 1.45% regardless of income.							
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Ohio Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.4-10.1%	\$9,000.00	Varies	New Employer Rate	2.7%

Benefit	Max limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Ohio
Minimum Wage*	\$7.25	\$10.70
Minimum Cash Wage Tipped Employee	\$2.13	\$5.35
Supplemental Wage / Bonus Rate	22%	3.5%
Pay Over \$1 million	37%	--
*Annual gross receipts of more than \$394,000 minimum wage is \$10.70. Up to \$394,000 minimum wage is \$7.25		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
OH Department of Taxation	888-405-4039	<a href="http://www.tax.ohio.gov">www.tax.ohio.gov</a>
OH Department of Job & Family Services	614-466-2319	<a href="http://jfs.ohio.gov/ouio/index.stm">jfs.ohio.gov/ouio/index.stm</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Oklahoma**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Oklahoma Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.3-9.2%	\$27,000.00	Varies	New Employer Rate	1.5%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Oklahoma
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	4.8%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
OK Tax Commission	405-521-3160	<a href="http://www.ok.gov/tax">www.ok.gov/tax</a>
OK Employment Security Commission	405-557-5330	<a href="http://www.ok.gov/oesc">www.ok.gov/oesc</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Oregon**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%. The employer portion remains at 1.45% regardless of income.							
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Oregon Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
	StateWide Transit Tax	STT	0.001%	--	--		
	Workers' Benefit Fund*	WBF	\$0.01 cents	--	\$0.01 cents		
<b>Employer</b>	Unemployment	SUI, SUTA	0.9-5.4%	\$54,300.00	Varies	New Employer Rate	2.4%
	Workers' Benefit Fund*	WBF	\$0.01 cents	--	\$0.02 cents		
*Workers Benefit Fund: Employee Rate + Employer Rate = Total Rate of 2.0 cents per hour.							

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Oregon
Minimum Wage***	\$7.25	\$14.70
Minimum Cash Wage Tipped Employee***	\$2.13	\$14.70
Supplemental Wage / Bonus Rate	22%	8.0%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
OR Department of Revenue	503-945-8091	<a href="http://www.oregon.gov/dor">www.oregon.gov/dor</a>
OR Employment Department	503-947-1488	<a href="http://www.oregon.gov/EMPLOY">www.oregon.gov/EMPLOY</a>
OR Workers Benefit Fund	800-452-0288	<a href="http://ORworkersbenefit">OR workers benefit</a>
OR Statewide Transit Tax	503-945-8100	<a href="http://ORstatewidetransittax">OR statewide transit tax</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Pennsylvania**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Pennsylvania Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	3.07%	--	--		
	Unemployment	SUI, SUTA	0.0007%	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	.01419 - .103734%	\$10,000.00	Varies	New Employer Rate	0.038%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Pennsylvania
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.83
Supplemental Wage / Bonus Rate	22%	3.07%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
PA Department of Revenue	717-787-1064	<a href="http://www.revenue.pa.gov">www.revenue.pa.gov</a>
PA Department of Labor & Industry	866-403-6163	<a href="http://www.uc.pa.gov">www.uc.pa.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: Rhode Island

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Rhode Island Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
	Disability	SDI, DBL	1.3%	\$89,200.00	\$1,159.60		
<b>Employer</b>	Unemployment	SUI, SUTA	1.1-9.7%	\$29,800.00	Varies	New Employer Rate	1.21%
				\$31,300.00	Limit for Tier II Employers		

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Rhode Island
Minimum Wage	\$7.25	\$15.00
Minimum Cash Wage Tipped Employee	\$2.13	\$3.89
Supplemental Wage / Bonus Rate	22%	5.99%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
RI Division of Taxation	401-574-8700	<a href="http://www.tax.ri.gov">www.tax.ri.gov</a>
RI Department of Labor & Training	401-574-8700	<a href="http://www.dlt.ri.gov">www.dlt.ri.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>



## 2025 Wage and Tax Fast Facts: **South Carolina**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

South Carolina Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.06-5.46%	\$14,000.00	Varies	New Employer Rate	0.41%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	South Carolina
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	6.2%
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
SC Department of Revenue	844-898-8542	<a href="http://dor.sc.gov">dor.sc.gov</a>
SC Department of Employment & Workforce	803-737-2400	<a href="http://www.dew.sc.gov">www.dew.sc.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **South Dakota**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

South Dakota Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	No income tax	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.0-8.8%	\$15,000.00	Varies	New Employer Rate	1.2%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	South Dakota
Minimum Wage	\$7.25	\$11.50
Minimum Cash Wage Tipped Employee	\$2.13	\$5.75
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
SD Department of Labor & Regulations	605-626-2312	<a href="http://dlr.sd.gov">dlr.sd.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Tennessee**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4% minus employee contribution	
	Medicare	MED, FICA	1.45%	--	--	2.9% minus employee contribution	
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Tennessee Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	No income tax	--	--		
Employer	Unemployment	SUI, SUTA	0.01-10.0%	\$7,000.00	Varies	New Employer Rate*	2.7%
*New Employer Rate is effective from 7/1 through 6/30.							

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Tennessee
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
TN Department of Labor & Workforce	844-224-5818	<a href="http://www.tn.gov/workforce">www.tn.gov/workforce</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Texas**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Texas Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	No income tax	--	--		
Employer	Unemployment	SUI, SUTA	0.25-6.25%	\$9,000.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Texas
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
TX Workforce Commissions	800-832-9394	<a href="http://www.twc.texas.gov">www.twc.texas.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Utah**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Utah Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.2-7.2%	\$48,900.00	Varies	New Employer Rate	Industry Average

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Utah
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	--
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
UT State Tax Commission	800-662-4335	<a href="http://tax.utah.gov">tax.utah.gov</a>
UT Department of Workforce Services	801-526-9675	<a href="http://www.jobs.utah.gov">www.jobs.utah.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Vermont**

Federal Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Vermont Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	Varies	--	--		
<b>Employer</b>	Unemployment	SUI, SUTA	0.6-5.9%	\$14,800.00	Varies	New Employer Rate	1.0%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Vermont
Minimum Wage	\$7.25	\$14.01
Minimum Cash Wage Tipped Employee	\$2.13	\$7.01
Supplemental Wage / Bonus Rate	22%	30% of Federal Tax
Pay Over \$1 million	37%	--

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
VT Department of Taxes	802-828-2551	<a href="http://tax.vermont.gov">tax.vermont.gov</a>
VT Department of Labor	802-828-4000	<a href="http://labor.vermont.gov/unemployment-insurance">labor.vermont.gov/unemployment-insurance</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Virginia**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Virginia Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.1-6.2%	\$8,000.00	Varies	New Employer Rate	2.50%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Virginia
Minimum Wage	\$7.25	\$12.41
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	5.75%
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
VA Department of Taxation	804-367-8037	<a href="http://tax.virginia.gov">tax.virginia.gov</a>
VA Employment Commission	804-786-3061	<a href="http://www.vec.virginia.gov">www.vec.virginia.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Washington**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.			
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Washington Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	No income tax	--	--		
	Workers' Comp	WC	Varies by Risk Class	--	--		
Employer	Unemployment	SUI, SUTA	0.27-6.02%	\$72,800.00	Varies	New Employer Rate	Industry Average
	Workers' Comp	WC	Varies by Risk Class	--	--		

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Washington
Minimum Wage	\$7.25	\$16.66
Minimum Cash Wage Tipped Employee	\$2.13	\$16.66
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
WA Employment Security Division	855-829-9243	<a href="http://www.esd.wa.gov">www.esd.wa.gov</a>
WA Dept of Labor & Industries	360-902-5800	<a href="http://lni.wa.gov/insurance">lni.wa.gov/insurance</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>



## 2025 Wage and Tax Fast Facts: **West Virginia**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	12.4%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

West Virginia Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	1.5 - 8.5%	\$9,521.00	Varies	New Employer Rate	2.7%

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	West Virginia
Minimum Wage	\$7.25	\$8.75
Minimum Cash Wage Tipped Employee	\$2.13	\$2.62
Supplemental Wage / Bonus Rate	22%	Varies
Pay Over \$1 million	37%	--

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
WV Department of Revenue	800-982-8297	<a href="http://revenue.wv.gov">revenue.wv.gov</a>
WV Workforce	304-558-2676	<a href="http://workforcewv.org">workforcewv.org</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Wisconsin**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes		
Employee	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax	12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax	2.9%
	Federal Withholding	FIT, FED	Varies	--	--		
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.			The employer portion remains at 1.45% regardless of income.				
Employer	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4%	minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9%	minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%	

Wisconsin Tax		Abbreviation	Rate	Wage Limit	Max	Notes	
Employee	State Income Tax	SIT	Varies	--	--		
Employer	Unemployment	SUI, SUTA	0.0-12.0%	\$14,000.00	Varies	New Employer Rate*	\$0.03
*The WI New Employer Rate is based on the employer's taxable payroll.							

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Item	Federal	Wisconsin
Minimum Wage	\$7.25	\$7.25
Minimum Cash Wage Tipped Employee	\$2.13	\$2.33
Supplemental Wage / Bonus Rate*	22%	Varies
Pay Over \$1 million	37%	--
*The WI Supplemental Rate is based on the employee's estimated annual gross salary.		

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
WI Department of Revenue	608-266-2776	<a href="http://www.revenue.wi.gov">www.revenue.wi.gov</a>
WI Department of Workforce Development	608-261-6700	<a href="http://dwd.wisconsin.gov">dwd.wisconsin.gov</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>

## 2025 Wage and Tax Fast Facts: **Wyoming**

Federal Tax	Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	Self-Employment Tax 12.4%
	Medicare**	MED, FICA	1.45%	--	--	Self-Employment Tax 2.9%
	Federal Withholding	FIT, FED	Varies	--	--	
**Medicare tax is 1.45% of first \$200,000 for individuals or \$250,000 for married, then 2.35%.				The employer portion remains at 1.45% regardless of income.		
<b>Employer</b>	Social Security	OASDI, SS, SSI, FICA	6.2%	\$176,100.00	\$10,918.20	12.4% minus employee contribution
	Medicare	MED, FICA	1.45%	--	--	2.9% minus employee contribution
	Federal Unemployment	FUTA	6.0%	\$7,000.00	\$420.00	Gross Rate 6.0% - Max Credit 5.4% = Net Rate 0.6%

Wyoming Tax	Abbreviation	Rate	Wage Limit	Max	Notes	
<b>Employee</b>	State Income Tax	SIT	No income tax	--	--	
<b>Employer</b>	Unemployment	SUI, SUTA	0.48% to 9.78%	\$32,400.00	Varies	New Employer Rate Industry Average

Benefit	Max Limit
401(k)	\$23,500.00
401(k) Catch Up	\$7,500.00
Simple IRA	\$16,500.00
Simple IRA Catch Up	\$3,500.00
Standard Mileage Rate	\$0.700
Group Term Life	\$50,000.00
401(k) Catch Up (age 60-63)	\$11,250.00
Simple IRA Catch Up (age 60-63)	\$5,250.00

Bank Holidays			
1/1/25 (observed)	New Year's Day	9/1/2025	Labor Day
1/20/2025	Martin Luther King Day	10/13/2025	Columbus Day
2/17/2025	Presidents' Day	11/11/2025	Veterans Day
5/26/2025	Memorial Day	11/27/2025	Thanksgiving Day
6/19/25 (observed)	Juneteenth Day	12/25/25 (observed)	Christmas Day
7/4/2025	Independence Day		

Item	Federal	Wyoming
Minimum Wage*	\$7.25	\$7.25/\$5.15
Minimum Cash Wage Tipped Employee	\$2.13	\$2.13
Supplemental Wage / Bonus Rate	22%	No income tax
Pay Over \$1 million	37%	No income tax

\*The WY minimum wage for employers NOT subject to the Fair Labor Standards Act is \$5.15.

Reference Listings		
Internal Revenue Service	800-829-4933	<a href="http://www.irs.gov">www.irs.gov</a>
WY Department of Workforce Services	307-235-3217	<a href="http://www.wyomingworkforce.org">www.wyomingworkforce.org</a>
Social Security Administration	800-722-1213	<a href="http://www.ssa.gov">www.ssa.gov</a>
U.S. Department of Labor	866-487-2365	<a href="http://www.dol.gov">www.dol.gov</a>
US Citizenship and Immigration Services	800-375-5283	<a href="http://www.uscis.gov">www.uscis.gov</a>
Heartland Payroll	877-729-2968	<a href="http://www.heartland.us">www.heartland.us</a>