

## State Rates 2025

State	2025 SUI WAGE LIMIT	SUPP RATE	STATE MIN WAGE (\$)
Alabama	\$ 8,000.00	5%	\$ 7.25
Alaska	\$ 51,700.00	N/A	\$ 11.91
Arizona	\$ 8,000.00	No special provision	\$14.70*
Arkansas	\$ 7,000.00	4.4%	\$ 11.00
California (SDI)	\$ -	-	\$ -
California (UI)	\$ 7,000.00	6.6%/10.23%	\$ 16.50
Colorado	\$ 27,200.00	4.4%	\$14.81*
Connecticut	\$ 26,100.00	Icon	\$ 16.35
Delaware	\$ 12,500.00	Icon	\$ 15.00
District of Columbia	\$ 9,000.00	Icon	\$ 17.50
Florida	\$ 7,000.00	N/A	\$ 13.00
Georgia	\$ 9,500.00	5.39%	\$ 7.25
Hawaii	\$ 62,000.00	Icon	\$ 14.00
Idaho	\$ 55,300.00	5.685%	\$ 7.25
Illinois	\$ 13,916.00	4.95%	\$ 15.00
Indiana	\$ 9,500.00	3.05%	\$ 7.25
Iowa	\$ 39,500.00	5.20%	\$ 7.25
Kansas	\$ 14,000.00	5%	\$ 7.25
Kentucky	\$ 11,700.00	4.0%	\$ 7.25
Louisiana	\$ 7,700.00	No special provision	\$ 7.25
Maine	\$ 12,000.00	5%	\$ 14.65
Maryland	\$ 8,500.00	Varies	\$ 15.00
Massachusetts	\$ 15,000.00	Icon	\$ 15.00
Michigan	\$9000/\$9500	4.25%	\$ 10.56
Minnesota	\$ 43,000.00	6.25%	\$9.08/\$11.13*
Mississippi	\$ 14,000.00	Icon	\$ 7.25
Missouri	\$ 9,500.00	4.7%	\$ 13.75
Montana	\$ 45,100.00	5%	\$ 10.55
Nebraska **	\$9000/\$24,000	5%	\$ 13.50
Nevada	\$ 41,800.00	N/A	\$ 12.00
New Hampshire	\$ 14,000.00	N/A	\$ 7.25
New Jersey	\$ 43,300.00	Icon	\$14.53/\$15.49
New Mexico	\$ 31,700.00	5.9%	\$ 12.00
New York	\$ 12,800.00	11.70%	\$ 15.50
New York – NYC	N/A	4.25%	\$ 16.50
North Carolina	\$ 31,400.00	4.60%	\$ 7.25
North Dakota	\$ 45,100.00	1.50%	\$ 7.25
Ohio	\$ 9,000.00	3.50%	\$ 10.70
Oklahoma	\$ 28,200.00	4.75%	\$ 7.25
Oregon	\$ 54,300.00	8%	\$ 14.70
Pennsylvania	\$ 10,000.00	3.07%	\$ 7.25
Puerto Rico	\$ 7,000.00	No special provision	\$ 10.50
Rhode Island**	\$ 29,200.00	5.99%	\$ 15.00
South Carolina	\$ 14,000.00	6.2%	\$ 7.25

South Dakota	\$	15,000.00	N/A	\$	11.50
Tennessee	\$	7,000.00	N/A	\$	7.25
Texas	\$	9,000.00	N/A	\$	7.25
Utah	\$	48,900.00	No special provision	\$	7.25
Vermont	\$	14,800.00	6.6%; 11.1% if fed supp wh rate of 37% is applied	\$	14.01
Virgin Islands	\$	31,000.00	N/A	\$	10.50
Virginia	\$	8,000.00	5.75%	\$	12.41
Washington	\$	72,800.00	N/A		16.66*
West Virginia	\$	9,500.00	Varies	\$	8.75
Wisconsin	\$	14,000.00	Varies	\$	7.25
Wyoming	\$	32,400.00	N/A	\$	7.25

In Wage may vary by city

Nebraska – \$24,000 for employers in highest UI tax rate group (category 20)

Rhode Island - \$30,700 for employers in the highest UI tax rate group

## Federal Rates 2025

Type	2025
401(k), 403(b), 457 Contributions	\$ 23,500.00
Catch Up Age 50 or Over Excluding Ages 60- 63)	\$ 7,500.00
Catch Up for Ages 60-63	\$ 11,250.00
Highly Compensated	\$ 160,000.00
Annual Compensation Limit	\$ 350,000.00
Annual Contribution Limit (EE & ER)	\$ 70,000.00
Annual Contribution Limit with catch up - Age 50 or over excluding Ages 60 - 63	\$ 77,500.00
Annual Contribution Limit with catch up - Ages 60 - 63	\$ 81,250.00
Adoption Assistance Lifetime Limit per child	\$ 17,280.00
Foreign Earned Income Exclusion	\$ 130,000.00
Foreign Housing Allowance	\$ 18,200.00
FSA Health Deferral/ Rollover Without Grace Period	\$3300/\$660
FSA – Dependent Care Deferral -Single/Married	\$2500/\$5000
FUTA Rate	6.00%

FUTA Wage base	\$7,000
HSA Single Contribution / 55 and Over Catch Up Contribution	\$4300/\$1000
HSA Family Contribution / 55 and Over Catch Up Contribution	\$8550/\$1000
Minimum Wage	\$7.25
Minimum Wage – Tipped	\$2.13
Maximum Tip Credit (some states are different)	\$5.12
Minimum Wage – Federal Contractor	\$17.75
Mileage Rate – Standard Business	0.70
Mileage Rate – Charitable	0.14
Mileage Rate – Medical/Moving	0.21
Medicare Base – Employee	Up to \$200,000 / 1.45% - More than \$200,000 / 2.35%
Medicare Base – Employer	All Wages / 1.45%
MSA Deductible – Single / Out-of-Pocket	\$2,800-\$4300/ \$5,700
MSA Deductible – Family / Out-of-Pocket	\$5,700-\$8,550/ \$10,500
MSA Contribution - Single	65% of deductible
MSA Contribution - Family	75% of deductible
Parking Allowance	\$325/month
Transit Passes	\$325/month
Social Security Base – Employee	\$176,100/6.2%
Social Security Base – Employer	\$176,100/6.2%
Supplemental Tax Rate	0.22
Supplemental Rate, Portion Over \$1,000,000	0.37

## Other State WBRates

PMFL/SDI Rates	2025 Wage Base	2025 Rate	2025 Employer Rate	Employee Rate
CA SDI	None	1.2%	0%	1.2%
CO PFML	\$ 176,100.00	0.90%	0% - less than 10 employees 0.45% - 10 or more employees	0.45%
CT PFML	\$ 176,100.00	0.5%	0%	0.5%
DC PFL	none	0.75%	0.75%	0%
DE PFL	\$ 176,100.00	0.8%	0.32% (parental only)- 10 to 24 employees 0.8% (0.32 parental, 0.4 medical, 0.08 for fam care giver) - 25 or more employees	Employees may contribute up to 50% of contribution: 0.16% - 10 - 24 employees 0.4% - 25 or more employees
HI TDI	\$1441.72/weekly	\$1441.72/weekly	Difference between cost and employee contribution	0.50%
KY PFML				
MA PFML	\$ 176,100.00	0.88%	0% - less than 25 employees 0.42% - 25 or more employees	0.46%
MD PFL	\$ 176,100.00	0.90%	0% - less than 15 employees 0.45% - 15 or more employees	0.45%
ME PFL	\$ 176,100.00	1.00%	0.5% - less than 15 employees (may deduct from EE) 1.0% - 15 or more employees	0.5% (if ER elects to split contribution)
MN PFL	Effective 1/1/2026	Effective 1/1/2026	Effective 1/1/2026	Effective 1/1/2026
NH	voutary	voutary	voutary	voutary
NJ FLI	\$ 165,400.00	0.33%	0%	0.33%
NJ SDI EE	\$ 165,400.00	0.23%	0%	0.23%
NJ SDI Employer	\$ 43,300.00	varies	0.5% new Employer Rate 0.1%-0.75% for other ERs	0%
NY PFML	\$ 91,373.88	0.388%	0%	0.388%
NY SDI	\$120 weekly	0.50%	Additional costs beyond EE contributions	0.5% weekly (maximum of \$0.60 per week)
OR PFML	\$ 176,100.00	1.00%	0%-less than 25 employees 0.40% -25 or more employees	0.60%
PR SINOT (SDI)	\$ 9,000.00	0.60%	0.3%	0.3%
RI TDI	\$ 89,200.00	1.30%	None	1.30%
WA LTC	none	0.58%	none	0.58%

WA PFML
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\$	176,100.00	0.92%	0% - less than 50 employees 0.2848% - 50 or more employees	0.7152%
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19 states w/o KY  
7 use EE count