

2025 LIMIT / WAGE BASE WORKSHEET

FEDERAL INFORMATION		Transportation Benefits		Michigan	\$9,500
Minimum Wage	\$7.25	Qualified Parking	\$325	Minnesota	\$42,000
Federal Contracts Minimum Wage	\$17.75	Transit Pass	\$325	Mississippi	\$14,000
Maximum Tip Credit	\$5.12	Per Diem Rate – High Cost	\$319	Missouri	\$9,500
Social Security Wage Base	\$176,100	Per Diem Rate – Low Cost	\$225	Montana	\$43,000
Social Security Rate (EE & ER)	6.20%	Annual 401K Plan Limits		Nebraska**	\$9,000
Medicare Wage Base No Limit	No Limit	401k Elective Deferrals	\$23,500	Nevada	\$41,800
Medicare Rate (EE & ER)	1.45%	Defined Contribution	\$70,000	New Hampshire	\$14,000
Medicare Rate > \$200,000 (EE Only)	2.35%	Compensation	\$350,000	New Jersey	\$43,300
FICA THRESHOLD		Catch-Up Contributions (age 50-59)	\$7,500	New Mexico	\$31,700
Election Workers	\$2,400	Catch-Up Contributions (age 60-63)	\$11,250	New York	\$12,800
Domestic Employees	\$2,800	Highly Compensated Employees	\$160,000	North Carolina	\$31,400
FUTA Wage Base	\$7,000	Non-401k Related Limits		North Dakota	\$43,800
FUTA Effective Rate*	0.60%	403(b)/457 Elective Deferrals	\$23,500	Ohio	\$9,000
*FUTA Rate unless credit reduction		SIMPLE Employee Deferrals	\$16,500	Oklahoma	\$28,200
Foreign Earned Income Exclusion	\$130,000	SIMPLE Catch-Up Deferrals (50-59)	\$3,500	Oregon	\$52,800
Adoption Assistance	\$17,280	SIMPLE Catch-Up Deferrals (60-63)	\$5,250	Pennsylvania	\$10,000
FSA Contribution Limit Medical	\$3,300	SEP Minimum Compensation	\$750	Rhode Island*	\$29,200
Dependent Care Assistance	\$5,000	UI State Wage Base		South Carolina	\$14,000
HSA Contribution Limit Employee and		Alabama	\$8,000	South Dakota	\$15,000
Individual	\$4,300	Alaska	\$49,700	Tennessee	\$7,000
Family	\$8,550	Arizona	\$8,000	Texas	\$9,000
Catch-Up (age 55 or older)	\$1,000	Arkansas	\$7,000	Utah	\$47,000
HDHP Min Ded/Max Out-of-Pocket		California	\$7,000	Vermont	\$14,800
Individual	\$1,650 / \$8,300	Colorado	\$27,200	Virginia	\$8,000
Family	\$3,300 / \$16,600	Connecticut	\$26,100	Washington	\$72,800
Medical Savings Account (MSA)		Delaware	\$12,500	West Virginia	\$9,521
Single		District of Columbia	\$9,000	Wisconsin	\$14,000
Deductible	\$2,850 - \$4,300	Florida	\$7,000	Wyoming	\$32,400
Max Out-of-Pocket Expense	\$5,700	Georgia	\$9,500	<i>**NE highest UI tax rate group is \$24,000</i>	
Family		Hawaii	\$59,100	<i>*RI highest UI tax rate group is \$30,700</i>	
Deductible	\$5,700 - \$8,550	Idaho	\$53,500	Legal Banking Holidays	
Max Out-of-Pocket Expense	\$10,500	Illinois	\$13,590	New Year's Day - Wednesday	01/01/2025
Mileage Rates		Indiana	\$9,500	Martin Luther King Jr - Monday	01/20/2025
Standard Business	\$0.670	Iowa	\$39,500	Presidents Day - Monday	02/17/2025
Moving (Military Expense Only)	\$0.21	Kansas	\$14,000	DC Emancipation Day - Wednesday	04/16/2025
Charitable	\$0.14	Kentucky	\$11,400	Memorial Day - Monday	05/26/2025
		Louisiana	\$7,700	Juneteenth - Thursday	06/19/2025
		Maine	\$12,000	Independence Day - Friday	07/04/2025
		Maryland	\$8,500	Labor Day - Monday	09/01/2025
		Massachusetts	\$15,000	Columbus Day - Monday	10/13/2025
				Veteran's Day - Tuesday	11/11/2025
				Thanksgiving Day Thursday	11/27/2025
				Christmas Day - Thursday	12/25/2025



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DISCLAIMER: This information is intended to be guidelines only and not to be considered advice and believe to be accurate as of revision date. Please note that not all states follow Federal rules and regulations.