

# NOTICE OF 2025 FICA AND STATE DISABILITY INSURANCE EMPLOYEE WITHHOLDING RATES

Effective with the first pay date in 2025, the Social Security, Medicare, and State Disability Insurance Rates will be in effect as indicated below.

<b><u>TAX</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>
<b>SOCIAL SECURITY</b>		
Wage Base	\$168,600.00	\$176,100.00
Tax Rate	6.2%	6.2%
Maximum Tax	\$10,453.20	\$ 10,918.20
<b>MEDICARE</b>		
Wage Base	First \$ 200,000.00	First \$ 200,000.00
Tax Rate	1.45%	1.45%
Wage Base	After \$ 200,000.00	After \$ 200,000.00
Tax Rate	Additional 0.9%	Additional 0.9%
Maximum Tax	No Limit	No Limit
<b>STATE DISABILITY INSURANCE (CA)</b>		
Wage Base	No Cap	No Cap
Tax Rate	1.10%	1.20%
Maximum Tax	No Maximum	No Maximum

Please Note: The Institute matches employee payments on Social Security and Medicare taxes with the exception of the additional 0.9% Medicare tax on all earnings above \$ 200,000.00.