

2025 State Rates & Limits

State	State Supplemental Withholding Rate	State Unemployment Taxable Wage Base Limit	State Unemployment Rate Range for Employers	State Unemployment New Employer Rate	State Hourly Minimum Wage	State Minimum Cash Wage for Tipped Employees
Kansas	5%	\$14,000	0.00-6.65%	1.75% New Employer, 5.55% Construction	\$7.25	\$2.13***
Missouri	4.7%	\$9,500	0%-9.24%	2.376%	\$13.75	\$6.875

2025 Federal Rates & Limits

FICA

Social Security (OASDI) Wage Base	\$176,100
Medicare (III) Wage Base	No Limit
Social Security (OASDI) Percentage	6.2%
Medicare (III) Percentage	1.45% (2.35% for individuals earning over \$200,000)
Maximum Employee Social Security (OASDI) Withholding	\$10,918.20
Maximum Medicare (III) Withholding	No Limit
Maximum Amount of Earnings to Still Receive Full Benefits Under Full Retirement Age	\$23,420
Amount of AGI Causing SS Benefits to be Taxable (85%)	
Married/Filing Jointly	\$44,000
Single	\$34,000

IRS Mileage Rates

Business: 70c / Mile
 Medical: 21c / Mile
 Moving: 21c / Mile
 Charitable: 14c / Mile

Federal Minimum Wage

\$7.25

Under the Fair Labor Standards Act (FLSA), covered employers must pay nonexempt employees at least \$7.25 per hour. Employees may be covered under state and/or local laws that require higher minimum wage rates.

Retirement Contributions

Maximum Elective Deferral to 401(k) and 403(b)	\$23,500
Maximum Elective Deferral to SIMPLE 401(k) Plans	\$16,500
Maximum Annual Contributions to Defined Contribution Plans	Lesser of 100% of compensation or \$70,000
Maximum Annual Compensation Taken into Account for Contributions	\$350,000
Threshold Amount for Definition of Highly Compensated Employees	\$160,000
Threshold Amount for Definition of Key Employee is Top-Heavy Plans	\$230,000
Plans Catch Up Contribution Limits (Individuals at least age 50 by end of year)	
401(k) Plans	\$7,500
SIMPLE 401(k) Plans	\$3,500