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A (S) BELAY Company

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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%	IRS Mileage
Medicare (III) Percentage	1.45% (2.35% for individuals earning over \$200,000)	Rates Business: 70c / Mile
Maximum Employee Social Security (OASDI) Withholding	\$10,918.20	Medical: 21c / Mile
Maximum Medicare (III) Withholding	No Limit	Moving: 21c / Mile
Maximum Amount of Earnings to Still Receive Full Benefits Under Full Retirement Age	\$23,420	Charitable: 14c / Mile
Amount of AGI Causing SS Benefits to be Taxable (85%)		
Married/Filing Jointly	\$44,000	
Single	\$34,000	

	Retirement Contributions	
Federal Minimum Wage \$7.25 Under the Fair Labor Standards Act (FLSA),	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
covered employers must pay nonexempt employees at least \$7.25 per hour,	Threshold Amount for Definition of Highly Compensated Employees	\$160,000
Employees may be covered under state and/or local laws	Threshold Amount for Definition of Key Employee is Top-Heavy Plans	\$230,000
that require higher minimum wage rates.	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

*Rates vary by industry. **Rates include surcharges. ***Special rules apply to minimum wage standards for this state. Please refer to state laws. ****For specific rate please reference the state withholding tables. 1Rates include applicable agency surcharges. Reimbursable and exempt employers not included. 2Rates do not include surcharges unless noted. Data known as of Feb 5, 2025. This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is furnished with the understanding that the publisher is not engaged in rendering legal, accounting, or other professional services. If legal advice or other expert services are required, the services of a competent professional should be sought.