

2025 TAX RATES

FEDERAL WITHHOLDING TAX

Refer to IRS.gov for percentage tax tables.

SOCIAL SECURITY TAX

FICA percentage for employees:	6.20%
Maximum wages subject to FICA:	\$176,100.00
Maximum annual FICA Contribution:	\$10,918.20

FICA percentage for employers:	6.20%
Maximum wages subject to FICA:	\$176,100.00
Maximum annual FICA Contribution:	\$10,918.20

MEDICARE TAX

Medicare percentage for employees:	1.45%
Medicare percentage for employers:	1.45%
There is no cap on the amount of wages subject to the Medicare Tax.	
Additional Medicare Tax by Employee on wages over \$200,000.00:	0.9%
(No employer match for Additional Medicare Tax)	

NJ DISABILITY, UNEMPLOYMENT, FAMILY LEAVE INSURANCE TAX

NJ Disability Tax for employees:	0.23%
Maximum Wages Subject to State Disability:	\$165,400
Maximum Annual State Disability Contribution:	\$380.42
NJ Unemployment Tax for Employees:	0.425%
(0.1825% + 0.2000% NJ Healthcare + 0.0425% NJ Workforce Dev)	
Maximum Wages Subject to State Unemployment:	\$43,300
Maximum Annual State Unemployment Contribution:	\$184.03
NJ Family Leave Insurance Tax for employees:	0.33%
Maximum Wages Subject to State FLI:	\$165,400
Maximum Annual State Contribution:	\$545.82