

2025 FAST FACTS WESTERN STATES



Resources:

Dept. of Labor: www.dol.gov
Internal Revenue Service: www.irs.gov

FEDERAL	
Minimum Wage	\$7.25
Tipped Minimum Wage	\$2.13
<i>Employers are required to follow Federal minimum wage rules when State minimum wage is less than the Federal minimum wage.</i>	

MILEAGE RATES	
Business	70 cents/mile
Medical	21 cents/mile
Moving	21 cents/mile
Charitable	14 cents/mile

SUPPLEMENTAL WAGE/BONUS RATES	
Flat Rate Withholding Method (Unchanged from 2023)	22%
Pay Over \$1 Million (Unchanged from 2023)	37%

*Rates vary by industry.
**Rates include surcharges.
***Special rules apply to minimum wage standards for this state. Please refer to state laws.

FICA (MEDICARE)	
Maximum Taxable Earnings	No Limit
Employee/Employer Tax Rate	1.45%
Additional Medicare Tax Withholding on Wages > \$200,000 (No Employer Match)	0.90%
FICA (SOCIAL SECURITY)	
Maximum Taxable Earnings (Increased from \$168,600 for 2024)	\$176,100
Employee/Employer Tax Rate (Results to \$10,453.20 being the maximum withheld)	6.2%
FUTA (EMPLOYER-PAID)	
Maximum Taxable Earnings	\$7,000
Percent of Taxable Wages	6.0%
Maximum Credit (Results to a normal net tax of 0.6%)	5.4%
RETIREMENT PLANS	
Contribution Limit - 401(k) & 403(b) plans (Increased from \$23,000 in 2024)	\$23,500
Catch-up Contribution Limit - 401(k) & 403 (b) plans (50-59 or 64+)	\$7,500
Catch-up Contribution Limit - 401(k) & 403 (b) plans (60-63)	\$11,250
Contribution Limit - Simple IRA (Increased from \$16,000 in 2024)	\$16,500
Catch-up Contribution Limit- Simple IRA (Unchanged from 2023)	\$3,500
HEALTH SAVINGS ACCOUNTS	
Self-Only Contribution Limit (Employee & Employer) (Increased from \$4,150 in 2024)	\$4,300
Family Contribution Limit (Employee & Employer) (Increased from \$8,300 in 2024)	\$8,550
Catch-up Contribution Limit (Employee & Employer) (Unchanged from 2023)	\$1,000

STATE	WAGE WITHHOLDING RATE	UNEMPLOYMENT TAXABLE WAGE BASE LIMIT	UNEMPLOYMENT RATE RANGE (EMPLOYERS)	UNEMPLOYMENT RATE (NEW EMPLOYER)	MINIMUM HOURLY WAGE	MIN. TIPPED HOURLY WAGE
WESTERN STATES						
Alaska	None	\$51,700	1.00% – 5.4% (employee contribution of 0.51% not included in this rate)	1.16% (employee contribution of 0.50% not included in this rate)	\$11.91	\$11.91
Arizona	0.5%-3.5%	\$8,000	0.07% – 18.78%	2.00%	\$14.70	\$11.70
California	1.1%-14.63%	\$7,000	1.50%-6.20%	3.40%	\$16.50	\$16.50
Colorado	4.40%	\$27,200	0.81%-12.34%**	Non-Construction: 1.70% Construction (rates vary per NAICS): 6.33% or 1.73%	\$14.81***	\$11.79***
Hawaii	N/A	\$62,000	1.20%-6.20%	4.00%	\$14.00	\$12.75
Idaho	5.80%	\$53,500	0.352%-5.40%	1.231%**	\$7.25	\$3.35
Montana	5%	\$45,100	0.08%-6.30%	1.00%-2.20%*	\$10.55	\$10.55
Nevada	None	\$41,800	0.25%-5.40%	3%	\$12.00	\$12.00
New Mexico	1.70%-5.90%	\$33,200	0.33%-6.40%	1.00% – 1.12%*	\$12.00	\$3.00
Oregon	8.00%	\$54,300	0.90%-5.40%	2.40%	\$14.70	\$14.70
Utah	N/A	\$48,900	0.30%-7.30%	1.40%-6.50% (7.30% for new out of state contractors)	\$7.25	\$2.13
Washington	None	\$72,800	0.20%-8.03%**	Rate of 115% of average industry rate	\$16.66	\$16.66
Wyoming	None	\$32,400	0.00%-8.64%	1.14%-8.64%	\$5.15	\$2.13

Up to date as of 1/3/2025 and is provided by each independently owned Journey location. This does not provide any legal, accounting, or financial advice.

For more information, contact us:

www.JourneyPayrollHR.com