

# 2025 FAST FACTS WESTERN STATES



## Resources:

Dept. of Labor: [www.dol.gov](http://www.dol.gov)  
Internal Revenue Service: [www.irs.gov](http://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%<br>(employee contribution of 0.51% not included in this rate) | 1.16%<br>(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%<br>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%                                                                          | \$15.05             | \$14.70                 |
| Utah           | N/A                   | \$48,900                             | 0.30%-7.30%                                                                | 1.40%-6.50%<br>(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](http://www.JourneyPayrollHR.com)