

Effective with all wages paid in the year 2025, the annual RRT bases and applicable tax rates are shown in the table below. Also included for comparison purposes are the base and tax amounts for 2024.

| | 2025 Tax Rates | | | 2025 Employee Limits | | |
|----------|----------------|---------------|---|----------------------|---|-------------|
| | Employer Rate | Employee Rate | | Base | = | Tax Amount |
| Tier 1 | 6.20% | 6.20% | x | \$176,100 | = | \$10,918.20 |
| Tier 2 | 13.10% | 4.90% | x | \$130,800 | = | \$6,409.20 |
| Medicare | 1.45% | 1.45% | x | \$200,000 | = | \$2,900.00 |
| Medicare | 1.45% | 2.35% | x | > \$200,000 | = | No Limit |

| | 2024 Tax Rates | | | 2024 Employee Limits | | |
|----------|----------------|---------------|---|----------------------|---|-------------|
| | Employer Rate | Employee Rate | | Base | = | Tax Amount |
| Tier 1 | 6.20% | 6.20% | x | \$168,600 | = | \$10,453.20 |
| Tier 2 | 13.10% | 4.90% | x | \$125,100 | = | \$6,129.90 |
| Medicare | 1.45% | 1.45% | x | \$200,000 | = | \$2,900.00 |
| Medicare | 1.45% | 2.35% | x | >\$200,000 | = | No Limit |