

TAX	2025	MAXIMUM WITHHOLD	LIMITS	EMPLOYEE PERCENTS	EMPLOYER PERCENTS	MAXIMUM EMPLOYER
Social Security	New Limit	\$10,918.20	\$176,100	6.2%	6.2%	\$10,918.20
Medicare <i>Note: Employees with wages over \$200,000 will pay an extra 0.9%; no employer match on that portion</i>	No Change		None	1.45%	1.45%	None
FUTA <i>Note: Annual reporting subject to change in November for current year, use base rate for Quarterly Deposit Requirements</i>	Base Rate		\$7,000		0.6%	\$42
SDI	New Rate	No maximum	Unlimited	1.2%	-	-
California SUI Rate	For new rates, call (916) 653-7795 or visit the EDD's Unemployment Insurance Rates Search site .					

PAYROLL TAX DEPOSIT SCHEDULES

Semi-Weekly	If pay date is: Wednesday, Thursday, or Friday If pay date is: Saturday, Sunday, Monday, or Tuesday	Deposit is due by the following Wednesday Deposit is due by the following Friday
Monthly	Deposit is due by the 15th of the following month	
Quarterly	Deposit is due by the last day of the month following the quarter-end date	
<i>Note: If you have \$100,000 or more in payroll taxes on any day, you must make the deposit by the next business day, regardless of the normal payroll tax deposit schedule.</i>		

CONTRIBUTION LIMITS

	2025	50-Older	Secure 2.0 (60-63)
401k Limit	Increased - \$23,500	\$31,000	\$34,750
Simple IRA Limit	Increased - \$16,500	\$20,000	\$21,750
<i>Note: 401(k) contributions are subject to FICA/MDCR taxes but not federal or state income taxes.</i>			

HSA LIMITS

	2025	55-Older	
Self Only	Increased - \$4,300	\$5,300	For more information, contact the IRS at (800) 829-4933.
Family	Increased - \$8,550	\$9,550	

SALES TAX

Find current rates on the California Department of Tax and Fee Administration's [Sales and Use Tax page](#).

WAGES

	2025	
CA Minimum Wage	Increased	\$16.50 per hour No difference for number of employees. Local Jurisdictions may have higher rates.
Minimum Salary for Exempt EE	Increased	\$68,640.00
Ag Worker's Overtime (1/1/2025)		<ul style="list-style-type: none"> – Same basis as workers in most other industries. – All employees: OT paid at 1.5 x regular rate for hours over 8 per day/40 per week – All employees: Double-time paid after 12 hours in a single day. – 1.5 x regular rate for the first 8 hours worked on the 7th consecutive day of work and double-time pay for all work performed in excess of 8 hours on the 7th consecutive day of work.
For more info on ag worker's overtime, visit the Department of Industrial Relations (DIR) Overtime for Agricultural Workers FAQs page .		

MILEAGE

	2024	2025
Mileage Rates	0.67 cents/mile	Increased - 0.70 cents/mile
For more information on mileage rates, visit the IRS mileage rate page .		

SICK PAY REQUIREMENTS

Five days or 40 hours of sick pay must be provided to each employee. [Visit the DIR's California Paid Sick Leave FAQs page](#) for more info.