

Payroll Information

<i>Payroll Tax Rates</i>	<i>2021</i>			<i>2020</i>		
	<i>Maximum Wage Base</i>	<i>Employee Rate</i>	<i>Employer Rate</i>	<i>Maximum Wage Base</i>	<i>Employee Rate</i>	<i>Employer Rate</i>
Social Security	\$142,800	6.20%	6.20%	\$137,700	6.20%	6.20%
Medicare Tax Rate	Unlimited	1.45%	1.45%	Unlimited	1.45%	1.45%
Additional Medicare - MFJ	Excess over \$250,000	0.90%	-	Excess over \$250,000	0.90%	-
Additional Medicare - MFS	Excess over \$125,000	0.90%	-	Excess over \$125,000	0.90%	-
Additional Medicare - Single and all other	Excess over \$200,000	0.90%	-	Excess over \$200,000	0.90%	-

<i>Unemployment Rates</i>	<i>2020</i>			<i>2020</i>		
	FUTA	\$7,000	-	0.60%	\$7,000	-
SUTA - Iowa	\$32,400	0.00%	0.0% - 9.0%	\$31,600	0.00%	0.0% - 9.0%
SUTA - Missouri	\$11,000	0.00%	0.00% - 9.0%	\$11,500	0.00%	0.00% - 9.0%

<i>Minimum Wage</i>	<i>2021</i>
Federal	\$7.25
Iowa	\$7.25
Iowa - Polk County	\$10.75
Iowa - Linn County	\$10.25
Iowa - Johnson County	\$10.63
Missouri	\$10.30

Effective 1/1/21

<i>2020</i>
\$7.25
\$7.25
\$10.75
\$10.25
\$10.40
\$9.45

Effective 7/1/19

Effective 1/1/20