

Payroll Information

| Payroll Tax Rates                          | 2026                  |               |               | 2025                  |               |               |
|--|-----------------------|---------------|---------------|-----------------------|---------------|---------------|
|  | Maximum Wage Base     | Employee Rate | Employer Rate | Maximum Wage Base     | Employee Rate | Employer Rate |
| Social Security                            | \$184,500             | 6.20%         | 6.20%         | \$176,100             | 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%         | -             |

| Unemployment Rates | 2025     |       |              | 2025     |       |              |
|--------------------|----------|-------|--------------|----------|-------|--------------|
| FUTA               | \$7,000  | 0.00% | 0.60%        | \$7,000  | 0.00% | 0.60%        |
| SUTA - Iowa        | \$20,400 | 0.00% | 0.0% - 9.0%  | \$39,500 | 0.00% | 0.0% - 9.0%  |
| SUTA -Missouri     | \$9,500  | 0.00% | 0.00% - 9.0% | \$9,500  | 0.00% | 0.00% - 9.0% |

| Minimum Wage | 2025    |
|--------------|---------|
| Federal      | \$7.25  |
| Iowa         | \$7.25  |
| Missouri     | \$15.00 |

Effective 1/1/26

| 2025    |
|---------|
| \$7.25  |
| \$7.25  |
| \$13.75 |

Effective 1/1/25