

## ***Payroll Information***

<i>Payroll Tax Rates</i>	2026			2025		
	<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	\$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%	-

<i>Unemployment Rates</i>	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%

<i>Minimum Wage</i>	2025
Federal	\$7.25
Iowa	\$7.25
Missouri	\$15.00

Effective 1/1/26

2025
\$7.25
\$7.25

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