

2025 Payroll Information - Quick Reference

SOCIAL SECURITY WAGE LIMIT:

2025: 176,100
2024: 168,600

STANDARD MILEAGE ALLOWANCE:

01/01/25: 0.70
01/01/24: 0.67
01/01/23: 0.655

LIFE INSURANCE SUBJECT TO ALL TAXES:

Premiums over \$50,000 of coverage

Exception:

S-Corp Shareholders (2% or greater) - ALL PREMIUMS

CAFETERIA PLANS:

Medical Reimbursement/Medical Premiums

Not subject to:

FEDERAL
STATE
STT
FICA
FUTA
SUTA
LTD & TRI-MET & PAID LEAVE

NON-CAFETERIA PLANS:

Medical premiums are deducted from net pay - No tax benefit

S-CORP SHAREHOLDER HEALTH INSURANCE:

<u>Subject to:</u>	<u>Not subject to:</u>
FEDERAL	FICA
STATE	FUTA
STT	SUTA
LTD & TRI-MET	
PAID LEAVE	
EUGENE	

SUTA (State Unemployment) WAGE LIMITS:

2025: 54,300
2024: 52,800

401(k) LIMITS:

Regular	<u>2025:</u>	<u>23,500</u>	<u>(under 50)</u>
			<u>(50-59 or 65 and older)</u>
Catch-up	<u>2025:</u>	<u>7,500</u>	<u>and older)</u>
	<u>2025:</u>	<u>11,250</u>	<u>(60-63)</u>
Regular	<u>2024:</u>	<u>23,000</u>	<u>(under 50)</u>
Catch-up	<u>2024:</u>	<u>7,500</u>	<u>(50 or older)</u>

OREGON WBF Assessment:

Max employee contribution:

2025: 1.0 cents/hour (2.0 cents/hour total EE+ER)
2024: 1.0 cents/hour (2.0 cents/hour total EE+ER)

P/R GROSS UP FACTORS*:

SS, Medicare, STT & PFML:	1.091100
Medicare, STT & PFML:	1.022000
SS, Medicare & STT:	1.084011
SS & Medicare only:	1.082837
Medicare Only	1.014713
MC & STT Only	1.015744

SARSEP & 401(k) DEDUCTIONS:

<u>Subject to:</u>	<u>Not subject to:</u>
FICA	FEDERAL
FUTA	STATE
LTD & TRI-MET	STT
SUTA & PAID LEAVE	

PERSONAL AUTO USE (Car Allowance):

Subject to:
FEDERAL
STATE
STT
FICA
FUTA
SUTA
LTD & TRI-MET
PAID LEAVE EUGENE

*Gross Up Factors DO NOT include the new Eugene Community Safety Payroll Tax. Call us for details.

The Right People Beside You.

> jrpa.com

BEND 300 SW Columbia Street
Suite 201
Bend, OR 97702
phone (541) 382-3590
fax (541) 382-3587

EUGENE 260 Country Club Road
Suite 100
Eugene, OR 97401
phone (541) 687-2320
fax (541) 485-0960

HILLSBORO 5635 NE Elam Young Pkwy.
Suite 100
Hillsboro, OR 97124
phone (503) 648-0521
fax (503) 648-2692