

## 2025 Rates and Maximums for FICA and Unemployment

Year 2024 rates are provided for comparison purposes.

Description	2025	2024
FICA (Social Security) Gross Maximum	\$176,100.00	\$168,600.00
ER FICA (Social Security) Withholding Rate	6.20%	6.20%
ER FICA Annual Maximum Withholding	10,918.20	\$10,453.20
EE FICA (Social Security) Withholding Rate	6.20%	6.20%
EE FICA Annual Maximum Withholding	\$10,918.20	\$10,453.20
MQFE (Medicare) Gross Maximum	No \$ Max	No \$ Max
ER MQFE (Medicare) Withholding Rate	1.45%	1.45%
EE MQFE (Medicare) Withholding Rate <u>for wages not exceeding \$200,000.00</u>	1.45%	1.45%
EE MQFE (Medicare) Withholding Rate <u>for wages in excess of \$200,000.00</u>	2.35%	2.35%
MQFE Annual Maximum Withholding	No \$ Max	No \$ Max
Oklahoma Unemployment Taxable Gross Maximum	28,200.00	\$27,000.00
Oklahoma Unemployment Rate	1.00%	1.00%
Oklahoma Unemployment Annual Tax Maximum	\$282.00	\$270.00