



American Data Group Inc. 2025 Payroll Tax Rates

To create your 2025 tax tables (if not already done), use the Clone feature as follows:

- Go to Payroll File Maintenance > Taxes Master
- Click on the asterisk (*) and select “Clone All Tax Tables from 2024”
- On the next screen, New Payroll Year = 2025 and then click Clone
 - * Please note “Overwrite Existing Tax Type Records” can be used if running the Clone Tax Tables program again to correct errors from a previous clone.
- When the process completes, Select Payroll Year = 2025 to view the new year.

Quick Links: IRS Publication 15, Circular E: <https://www.irs.gov/pub/irs-pdf/p15.pdf>
IRS Publication 15-T <https://www.irs.gov/pub/irs-pdf/p15t.pdf>

Edit 2025 tax table codes as follows:

FICA Employee – The Maximum Earnings field changes to **\$176,100**. The value is **.0620** and 'Flat Value is Percentage' must be checked.

FICA Employer – The Maximum Earnings field changes to **\$176,100**. The value is **.0620** and 'Flat Value is Percentage' must be checked.

Medicare Employee – No changes are needed. The Maximum Earnings field should be **\$9,999,999.99**. The value is **.0145** and 'Flat Value is Percentage' must be checked.

Medicare Employer – No changes are needed. The Maximum Earnings field should be **\$9,999,999.99**. The value is **.0145** and 'Flat Value is Percentage' must be checked.

Medicare Employee Surcharge – No changes are needed. The Minimum Earnings field is **\$200,000** and Maximum Earnings **\$9,999,999.99**. The value is **.009** and Flat Value is Percentage.

State and Local Taxes – State and local tax changes are not provided. Check with your state for any changes and enter them into the appropriate tax table code. An additional Head-of-Household table is now available if needed.

Federal Withholding – The Withholding Allowance is **\$4,300** for W4 forms filed prior to year 2020. The six 2020 tax tables are shown below.

Maximum Employee 401K contribution **\$23,500**. 50+ catch-up is an additional **\$7,500**. The IRS has introduced in 2025 a catch-up amount of **\$11,250** if you are between 60 and 63.

Maximum HSA contribution is **\$4,300** for Single, and **\$8,550** for Family. 55+ Catch-up is **\$1,000**.

Maximum Dependent Care contribution is **\$5,000**.

Maximum FSA contribution is **\$3,300**.

The tables below are for Pre 2020 W4 forms and those **not** selecting Step 2c on the 2020 W4 form.

These tables are used when the W4 2020 has Step 2c selected.

Single

Tax Code: 800
 Name: FED W/H
 Payroll Year: 2025
 Withholding Allowance: 4,300.00
 Annual Wage Deduction: 8,600.00

Tax Table

	From Amount	Max Earning Amount	Tax Amount	Tax Percent
1	6,400.00	18,325.00	0.00	0.10000
2	18,325.00	54,875.00	1,192.50	0.12000
3	54,875.00	109,750.00	5,578.50	0.22000
4	109,750.00	203,700.00	17,651.00	0.24000
5	203,700.00	256,925.00	40,199.00	0.32000
6	256,925.00	632,750.00	57,231.00	0.35000
7	632,750.00	9,999,999.99	188,769.75	0.37000

W4 Box 2 Single

Tax Code: 800
 Name: FED W/H
 Payroll Year: 2025

Tax Table

	From Amount	Max Earning Amount	Tax Amount	Tax Percent
1	7,500.00	13,463.00	0.00	0.10000
2	13,463.00	31,738.00	596.25	0.12000
3	31,738.00	59,175.00	2,789.25	0.22000
4	59,175.00	106,150.00	8,825.50	0.24000
5	106,150.00	132,763.00	20,099.50	0.32000
6	132,763.00	320,675.00	28,615.50	0.35000
7	320,675.00	9,999,999.00	94,384.88	0.37000

Married

Tax Code: 800
 Name: FED W/H
 Payroll Year: 2025
 Withholding Allowance: 4,300.00
 Annual Wage Deduction: 12,900.00

Tax Table

	From Amount	Max Earning Amount	Tax Amount	Tax Percent
1	17,100.00	40,950.00	0.00	0.10000
2	40,950.00	114,050.00	2,385.00	0.12000
3	114,050.00	223,800.00	11,157.00	0.22000
4	223,800.00	411,700.00	35,302.00	0.24000
5	411,700.00	518,150.00	80,398.00	0.32000
6	518,150.00	768,700.00	114,462.00	0.35000
7	768,700.00	9,999,999.99	202,154.50	0.37000

W4 Box 2 Married

Tax Code: 800
 Name: FED W/H
 Payroll Year: 2025

Tax Table

	From Amount	Max Earning Amount	Tax Amount	Tax Percent
1	15,000.00	26,925.00	0.00	0.10000
2	26,925.00	63,475.00	1,192.50	0.12000
3	63,475.00	118,350.00	5,578.50	0.22000
4	118,350.00	212,300.00	17,651.00	0.24000
5	212,300.00	265,525.00	40,199.00	0.32000
6	265,525.00	390,800.00	57,231.00	0.35000
7	390,800.00	9,999,999.99	101,077.25	0.37000

HOH

Tax Code: 800
 Name: FED W/H
 Payroll Year: 2025
 Withholding Allowance: 4,300.00
 Annual Wage Deduction: 8,600.00

Tax Table

	From Amount	Max Earning Amount	Tax Amount	Tax Percent
1	13,900.00	30,900.00	0.00	0.10000
2	30,900.00	78,750.00	1,700.00	0.12000
3	78,750.00	117,250.00	7,442.00	0.22000
4	117,250.00	211,200.00	15,912.00	0.24000
5	211,200.00	264,400.00	38,460.00	0.32000
6	264,400.00	640,250.00	55,484.00	0.35000
7	640,250.00	9,999,999.99	187,031.50	0.37000

W4 Box 2 HOH

Tax Code: 800
 Name: FED W/H
 Payroll Year: 2025

Tax Table

	From Amount	Max Earning Amount	Tax Amount	Tax Percent
1	11,250.00	19,750.00	0.00	0.10000
2	19,750.00	43,675.00	850.00	0.12000
3	43,675.00	62,925.00	3,721.00	0.22000
4	62,925.00	109,900.00	7,956.00	0.24000
5	109,900.00	136,500.00	19,230.00	0.32000
6	136,500.00	324,425.00	27,742.00	0.35000
7	324,425.00	9,999,999.00	93,515.75	0.37000