



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

PAYROLL BULLETIN

TO: All State Agencies, Boards and Commissions

FROM: Kevin Schoeben, Assistant Comptroller
Sarah Robinson, Director of State Accounting

DATE: December 17, 2024

SUBJECT: Change in Maximum Social Security (OASDI) and Medicare (HI)
Withholding for Calendar Year 2025

NUMBER: 5-24

The tax rate for Social Security in 2025 will remain at 6.2% for the employee and the employer. The maximum wages subject to Social Security in 2025 will be \$176,100.

The tax rate for Medicare in 2025 will remain at 1.45% for the employer. The tax rate for Medicare for the employee will remain at 1.45% for the first \$200,000 in wages and 2.35% for wages exceeding \$200,000.

If you have questions concerning this Payroll Bulletin, please contact Ryan Cole at Ryan.Cole@illinoiscomptroller.gov. Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) Bulletins on the IOC website.