

EMPLOYEE PAYROLL TAXES

as of 1/1/2025

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security	\$176,100	6.20%	\$10,918.20	RI w/tax	no limit	based on tax tables	
Medicare ¹	no limit	1.45%	none	RI TDI	\$89,200	1.30%	\$1,159.60
¹ Over \$200k, add 0.9%		2.35%	none	MA w/tax	no limit	based on tax tables	
Federal w/tax	no limit	based on tax tables		MA PFML	\$176,100	0.46%	\$810.06
				CT w/tax	no limit	based on tax tables	
				CT PFML	\$176,100	0.50%	\$880.50

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as of 1/1/2025

Tax Type	Wage Base	Rate	Tax Limit	Tax Type	Wage Base	Rate	Tax Limit
Social Security ²	\$176,100	6.20%	\$10,918.20	RI JDF ³	\$29,800	0.21%	\$62.58
Medicare	no limit	1.45%	none	RI SUI ³	\$29,800	assigned by the state	
FUTA ²	\$7,000	0.60%	\$42	³ Wage base for both JDF and SUI if rate is less than 9.49%			
² Social Security Earnings Test - Amount individuals may earn without loss of Social Security benefits, refer to www.ssa.gov for rules				RI JDF ⁴	\$31,300	0.21%	\$65.73
				RI SUI ⁴	\$31,300	assigned by the state	
				⁴ Wage base for both JDF and SUI if rate is 9.49% or higher			
				MA SUI	\$15,000	assigned by the state	
				MA PFML ⁵	\$176,100	0.42%	\$739.62
				⁵ Tax applicable for employers with 25 or more employees			
				CT SUI	\$26,100	assigned by the state	

MINIMUM WAGE

MILEAGE RATE

Effect. Date	Rate	Wait Staff	as of 1/1/2025
Federal	\$7.25	\$2.13	\$0.70 cents per mile
RI 01/01/25	\$15.00	\$3.89	
MA 01/01/23	\$15.00	\$6.75	
CT 01/01/25	\$16.35	\$6.38	
CT Bartender		\$8.23	

DIRECTORY OF TAX AGENCIES

IRS	Internal Revenue Service Ctr.	800-829-4933
SSA	Social Security Administration	800-772-1213
RI Dept. of Labor & Training		401-462-8000
RI w/tax	RI Division of Taxation	401-574-8829
RI SUI	RI Employer Tax Unit	401-574-8700
MA w/tax	MA Dept. of Revenue	617-887-6367
MA SUI	MA Dept. of Employment Sec.	617-626-6895
CT w/tax	CT Dept. of Revenue Services	860-297-5962
CT SUI	CT Employment Security Div.	860-263-6000

IMPORTANT CSC PAYMASTER DATES

* Where indicated, our office may be open limited hours, watch for more information as dates near

Jan 1	New Year's Day
May 26	Memorial Day
June 19	Juneteenth*
July 4	Independence Day
Aug 11	Victory Day (RI only)*
Sep 1	Labor Day
Oct 13	Columbus/Indigenous Peoples' Day*
Nov 11	Veterans Day*
Nov 27	Thanksgiving Day
Nov 28	Black Friday*
Dec 24	Christmas Eve*
Dec 25	Christmas Day
Dec 31	New Year's Eve*

TAX DEFERRED DEDUCTIONS

as of 1/1/2025

	Contribution Limit	Catch-up Age 50 & Older	Catch-up Age 60-63
401(k)	\$23,500	\$31,000	\$34,750
403(b)	\$23,500	\$31,000	\$34,750
457	\$23,500	\$31,000	\$34,750
SIMPLE	\$16,500	\$20,000	\$21,750
SEP	25% up to \$70,000		

CSC PAYMASTER COMPANY INFORMATION

Finance Director	Brian Esposito
Payroll Manager	Kelly Leamy
Time & Labor Manager	Kathy Bennett
Implementation Mgr.	Matt Wentzell
Sales Team Manager	Donna Osley
Accounts Receivable	Karen O'Connor
Mailing Address	37 Jefferson Blvd. Warwick, RI 02888
Customer Service	P. 401-785-0300 F. 401-785-9895
General Email	info@cscpaymaster.com
Website	www.cscpaymaster.com

Wishing you a healthy and prosperous 2025
from CSC Paymaster