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Don't miss this month's insights—[Bills to exempt overtime pay from income tax could face challenge in federal and state legislatures](#)

## Top stories

### US employment tax rates and limits

Our 2025 edition of US employment tax rates and limits includes, as of September 25, 2024, the following:

- Social Security wage base for 2025
- Qualified pension plan limits for 2024 and 2025
- Health Savings Account limits for 2024 and 2025
- Fringe-benefit inflation adjustments and Form W-2 penalties for 2025
- Federal mileage rates and luxury vehicle limits for 2025
- Per diem rates under high-low substantiation method for 2025
- 2023 and 2024 FUTA credit reduction
- State unemployment insurance wage bases and tax rates for 2025
- Disability and paid family leave insurance wage base and rates for 2025
- Federal income tax withholding for 2025
- State income tax withholding tables, supplemental withholding and highest withholding tax rates for 2025

—[Download the latest report](#)

### Report on state unemployment insurance requirements for employee notices and workplace posters

Most states require that employers tell employees about their potential eligibility for unemployment insurance benefits. There are two forms of communications that most states require: (1) a notice to the employee at the time of separation and/or (2) a poster placed in a conspicuous location in the workplace.

Our special report includes the results of our September 3, 2024 survey of state workforce agency websites and includes links, if applicable, to the states' requirements for unemployment insurance employee separation notices and workplace posters.

—[Download the latest report](#)

## Federal and state Form W-4 compliance

Our special report provides information employers need to know about federal and state Form W-4 compliance, with topics including:

- IRS Form W-4 regulations
- IRS lock-in letters compliance
- Federal Form W-4 top 10 tips
- Federal Form W-4 frequently asked questions
- Special instructions for US nonresident aliens
- State Form W-4 compliance in 2024
- 2024 State Form W-4 requirements survey
- 2024 state Form W-4 requirements heat map

—[Download the latest report](#)

### State income tax withholding

Idaho law lowers income tax rate retroactive to January 1, 2025

On March 6, 2025, Idaho Governor Brad Little signed into law [H.B. 40](#), which retroactive to January 1, 2025, lowers the income tax rate for individuals, trusts and estates from 5.695% to 5.3% on income exceeding \$2,500 (\$5,000 for married persons filing joint).

—[Read more about this development in Tax Alert 2025-0705](#)

Ohio updates Internal Revenue Code conformity

[House Bill 14](#) (HB 14) updates Ohio's Internal Revenue Code conformity with immediate effect.

—[Read more about this development in Tax Alert 2025-0562](#)

### State unemployment insurance

Delaware updates unemployment insurance law to include fixed wage base and new methodology for determining SUI tax rates

[H.B. 433](#) made significant changes to Delaware's state unemployment insurance (SUI) law, which will collectively change the amount of SUI taxes paid by many experience-rated employers.

—[Read more about this development in Tax Alert 2025-0647](#)

Michigan delinquent employers still subject to higher 2025 state unemployment insurance wage base  
The Michigan Department of Labor & Economic Opportunity [announced](#) in December 2024 that the 2025 state unemployment insurance (SUI) wage base is lowered from \$9,500 to \$9,000 for qualifying employers because the SUI Trust Fund balance exceeded the statutory trigger of exceeding \$2.5 billion on June 30, 2024.

—[Read more about this development in Tax Alert 2025-0779](#)

Ohio simplifies SUI reporting and tax payments for employees working concurrently for related employers

Effective January 1, 2025, Ohio regulations simplify state unemployment insurance (SUI) reporting and tax payments for employers with employees who work concurrently for more than one related employer. ([Ohio Administrative Code 4141-11-13](#); [Ohio Department of Job & Family Services website](#).)

—[Read more about this development in Tax Alert 2025-0752](#)

## Local payroll developments

Seattle voters approve new payroll expense tax for social housing

Seattle, Washington voters approved citizen-led ballot initiative [Proposition 1A](#), which effective January 1, 2025, imposes a new employer-paid Social Housing Tax to fund the Seattle Social Developer, a voter-approved agency created in February 2023 to support mixed-income social housing. This new tax is expected to generate annual revenues of \$52 million.

—[Read more about this development in Tax Alert 2025-0706](#)

## Bill watch (tracking the status of legislation proposed in January through March 2025)

### Federal

<a href="#">HR 561</a>	Status: Introduced 1-20-2025	Topic: No tax on overtime pay
Would allow a tax deduction for overtime compensation received by an individual, subject to income limitations, through 2029. The amount of the deduction may not exceed 20% of the individual's regular wages from the same employer. Further, the deduction is not allowed for an individual with adjusted gross income exceeding \$100,000 (or \$150,000 for a head of the household and \$200,000 for a married couple filing a joint return). See House-passed Budget Resolution <a href="#">H. Con. Res. 14</a> .		

### Federal

<a href="#">HR 1959</a>	Status: Sent to Committee on Ways and Means (3-6-2025)	Topic: <a href="#">Federal unemployment insurance</a>
Would relieve employers from the increase in their federal unemployment insurance taxes (FUTA) resulting from the state carrying an unpaid FUTA loan.		

### Alabama

<a href="#">HB 467</a>	Status: Introduced in House and referred to House Ways and Means Education (3-20-2025)	Topic: No tax on overtime pay
Effective upon enactment, would remove the June 30, 2025 sunset date for excluding overtime pay from Alabama state income tax.		

### Alabama

<a href="#">HB 259</a>	Status: Pending in House Ways and Means Education (2-11-2025)	Topic: Relocation tax incentive
Effective October 1, 2025, would provide employees who relocate to or work remotely from certain counties within Alabama a state income tax credit.		

#### Alabama

<a href="#">HB 379</a>	Status: Pending in House Ways and Means Education (3-4-2025)	Topic: Nonresident income tax
Effective January 1, 2026, would exempt remote workers from nonresident income tax if they are present within the state for 24 or fewer days in the calendar year.		

#### Arizona

<a href="#">HB 2081</a>	Status: Passed House, (2-10-2025); second reading in Senate (2-25-2025)	Topic: Tax on tips
Effective January 1, 2025, would allow a deduction from Arizona gross earnings for tips.		

#### Arkansas

<a href="#">HB 1116</a>	Status: Recommitted to Committee on Revenue and Taxation after amendment (3-13-2025)	Topic: Nonresident income tax
Effective January 1, 2026, would end the requirement that employers withhold Arkansas nonresident income if the employee works in Arkansas for less than 15 days in the calendar year and the employee's resident state has a similar provision.		

#### Connecticut

<a href="#">SB 1369</a>	Status: Referred to House Committee on Finance, Revenue and Bonding (3-13-2025)	Topic: New state payroll tax
Effective January 1, 2026, would create a new 1.5% payroll tax to fund the Workforce Child Care Fund, which would provide direct financial assistance to families and childcare providers.		

#### Georgia

<a href="#">HB 111</a>	Status: Waiting for Governor's signature (3-20-2025)	Topic: State income tax
Would cut the state's income tax rate of 5.29% to 5.19% retroactive to January 1, 2025, and decrease rates by 10 basis points, or 0.1%, annually, starting in 2026 until the rate reaches 4.99%.		

#### Hawaii

<a href="#">HB 283</a>	Status: Referred to Committee (1-21-2025)	Topic: State income tax
Effective January 1, 2026, would eliminate the state's income tax.		

#### Hawaii

<a href="#">SB 1470</a> ; <a href="#">HB 1151</a>	Status: Passed Senate and referred to House. Passed by House Committee (3-27-2025)	Topic: State income tax
Effective retroactive to January 1, 2025: 1) would repeal the maximum tax rate that may be considered in determining the amount of income tax that must be withheld and the requirement that a standard deduction allowance be treated as if it was denominated as a withholding exemption, and (2) for the purpose of income tax withholding, would permit the Director of Taxation to prescribe a standard deduction allowance of more or less than one whole exemption.		

#### Idaho

<a href="#">HB 40</a>	Status: <a href="#">Became law 3-6-2025</a>	Topic: Personal income tax rates
Effective retroactive to January 1, 2025, decreases personal and corporate tax rates from 5.695% to 5.3%.		

#### Illinois

<a href="#">SB 174</a> / <a href="#">SB 2981</a>	Status: Referred to Senate Assignments, co-sponsor added (2-11-2025)	Topic: No tax on overtime pay
Effective Immediately, would allow a deduction from Illinois taxable income for overtime pay. SB 2981 would allow the overtime deduction in excess of the regular salary.		

#### Indiana

<a href="#">HB 1001</a>	Status Passed House (2-20-2025); Referred to Senate Committee, third sponsor added (3-25-2025)	Topic: No tax on tips
Effective January 1, 2025, would exempt tips from the Indiana adjusted gross income tax.		

#### Iowa

<a href="#">HSB 114</a>	Status: House Labor and Workforce Committee (1-30-2025)	Topic: Unemployment insurance tax reform
<a href="#">Gov. Reynolds proposes</a> lowering the maximum tax rate to the lowest allowed by federal law (5.4%), cutting the taxable wage base by half and simplifying the unemployment insurance system by reducing the number of tax tables.		

#### Maine

<a href="#">LD 106</a>	Status: Referred to Committee on Tax (1-8-2025)	Topic: Paid Family and Medical Leave Insurance
Effective January 1, 2026, would establish that leave paid under a state paid family and medical leave plan is taxable to the extent the benefits are included in federal taxable income.		

#### Maine

<a href="#">LD 54</a>	Status: Public hearing by House Committee for Labor (3-4-2025)	Topic: Pay transparency
Effective 90 days after enactment, would require an employer with 10 or more employees to: (1) include on a job posting a statement listing the prospective range of pay the employer will offer to a successful applicant, (2) disclose the range of pay it offers for the position the employee holds upon an employee's request and (3) maintain a record of each position held by an employee and the employee's pay history during the employee's employment and for three years after the employee's termination of employment.		

#### Maryland

<a href="#">FY 2026 Budget Proposal (p. 9)</a> <a href="#">H.B. 352</a>	Status: Differences between House and Senate in reconciliation (4-1-2025)	Topic: State income tax
Effective January 1, 2026, would (1) consolidate the bottom four income tax brackets (Maryland's tax currently uses three brackets on income more than \$3,000) and use the same state tax rate of 4.7% from \$0 to \$150,000 (for married filers); and (2) add two new tax brackets and rates for high-income households (6.25% on taxable income greater than \$500,000 and 6.5% on taxable income greater than \$1 million).		

#### Maryland

<a href="#">SB 0355</a>	Status: Referred to Senate Committee (2-5-2025)	Topic: Paid Family and Medical Leave Insurance
For contributions and claims under the Family and Medical Leave Insurance Program, would alter the start date from July 1, 2025, to July 1, 2027, for paying contributions and from July 1, 2026, to July 1, 2028, for submitting claims for benefits.		

#### Maryland

<a href="#">HB 102</a>	Status: By request of the MD Department of Labor, introduced and passed the House 3-28-2025. The Senate has until 4-7-2025 to pass the bill.	Topic: Paid Family and Medical Leave Insurance
For contributions under the Family and Medical Leave Insurance Program, would alter the start date from July 1, 2025, to January 1, 2027, for paying contributions and from January 1, 2028, for filing claims for benefits.		

#### Massachusetts

<a href="#">H 3173</a>	Status: Introduced (2-27-2025)	Topic: No tax on overtime pay
Would exempt overtime pay from income tax with the clarification that the provision does not apply to salaried exempt employees.		

#### Michigan

<a href="#">HB 4170</a>	Status: Passed House, transmitted to Senate (3-20-2025)	Topic: State individual income tax
Effective January 1, 2025, would lower the income tax rate from 4.25% to 4.05%.		

#### Michigan

<a href="#">HB 4001</a>	Status: Passed House, transmitted to Senate (2-4-2025)	Topic: Minimum wage
Effective immediately, would introduce a new schedule for general minimum wage increases through January 1, 2029, and maintain the tipped minimum wage at 38% of the regular hourly minimum wage. It also would adjust the unemployment rate threshold for annual minimum wage increases from 8.5% to 7.5%.		

#### Minnesota

<a href="#">SF 589</a>	Status: Referred to Taxes (1-27-2025)	Topic: No tax on overtime pay
Effective January 1, 2026, would exempt overtime pay required under federal law from Minnesota state income tax.		

#### Minnesota

<a href="#">SF 46</a>	Status: Referred to Taxes (1-16-2025)	Topic: Nonresident income tax
Effective January 1, 2026, would exempt certain nonresident employees from Minnesota nonresident income tax and withholding if they work in the state for fewer than 30 days in the calendar year.		

#### Missouri

<a href="#">H.B. 100</a> and <a href="#">SB 151</a>	Status: Passed Senate, Committee (2-19-2025)	Topic: State income tax
Effective January 1, 2026, would implement a flat 4% income tax rate and, starting in 2027, would provide for 10 annual reductions of 0.1 percentage points, while retaining the budget requirements established under <a href="#">SB 3 (2022)</a> .		

#### Missouri

<a href="#">HB 798</a>	Status: Passed House, sent to Senate, public hearing held (3-27-2025)	Topic: State income tax
Effective January 1, 2026, would implement a flat 4.7% income tax rate and, starting in 2027, the 4% flat tax would be reduced when the revenue grows by at least \$1 million and the Tax Reform Fund is at least \$120 million at the end of the fiscal year.		

#### Missouri

<a href="#">H.B. 567</a>	Status: Passed House, referred to Senate Committee on Fiscal Oversight (3-27-2025)	Topic: Employment law
Effective immediately, would repeal the changes under voter-approved <a href="#">Proposition A</a> , which raised the minimum wage to \$13.75 effective January 1, 2025, with annual cost of living adjustments each year thereafter and requires that employers provide paid leave to employees.		

#### Mississippi

<a href="#">HB 1</a>	Status: <a href="#">Signed by Governor (3-27-2025)</a>	Topic: State income tax
Starting in 2027, gradually reduces the state's income tax rate until it is phased out completely by 2037.		

#### Montana

<a href="#">H.B. 210</a>	Status: Sent to Governor (3-31-2025)	Topic: Unemployment insurance
Effective January 1, 2026, would add a lower contribution tax rate schedule and change the tax schedule rate trigger, thereby lowering the average tax rate from 1.12 to 0.95 in new Schedule I.		

#### Montana

<a href="#">SB 203</a>	Status: Senate Taxation Committee, scheduled for second reading (3-31-2025)	Topic: State income tax
Effective retroactive to January 1, 2025, would increase the income threshold before taxable income is taxed at the higher marginal rates at either 5.9% or 4.1%. Montana Governor Greg Gianforte has <a href="#">called for</a> a reduction in the maximum individual income tax rate from 5.9% to 4.9%, in addition to an expansion of the Montana earned income tax credit.		

#### New Jersey

<a href="#">S. 3741</a>	Status: Introduced in Senate (10-7-2024)	Topic: No tax on tips
Effective January 1, 2025, would exclude tips from New Jersey gross income tax.		



#### New York

<a href="#">AB A3009B</a>	Status: Amend and Recommit to House Ways and Means (3-10-2025)	Topic: State income tax
Effective January 1, 2025, through December 31, 2032, would set the top tax rate at 12% on income over \$100 million, 11.75% on income over \$25 million but less than \$100 million and 10.75% on income between \$10 million and \$25 million. The tax rates for the first five of the existing nine brackets would be lowered.		

#### New York

<a href="#">SB S1514</a>	Status: Passed Senate, referred to House Committee on Labor (3-5-2025)	Topic: Worker classification
Would empower the commissioner of labor to issue stop-work orders against employers for misclassifying employees as independent contractors or providing false, incomplete or misleading information to an insurance company on the number of employees.		

#### North Carolina

<a href="#">HB 48</a>	Status: Passed House, referred to Senate Committee on Rules (2-27-2025)	Topic: Unemployment insurance
Would raise the maximum Unemployment Insurance (UI) weekly benefit amount from \$350 to \$450 and provide an employer tax credit equal to the employer's UI tax payment made on or before January 31, 2025.		

#### North Carolina

<a href="#">HB 459</a>	Status: Referred to House Committee on Rules (3-20-2025)	Topic: State income tax
Effective retroactive to January 1, 2025, would set the state's individual income tax rate at 4.25%, up from the 3.99% for tax years beginning after 2025. The bill would also amend the general revenue amount that would trigger a reduction of the state's individual income tax rate beginning with fiscal year 2027-28.		

#### North Carolina

<a href="#">HB 11</a>	Status: Referred to Committee on Finance (3-11-2025)	Topic: No tax on tips, overtime pay
Effective January 1, 2025, would provide tax deductions for overtime pay, bonus compensation up to \$2,500 and qualified tips.		

#### Ohio

<a href="#">H.B. 30</a>	Status: Committee on Ways and Means hearing (3-26-2025)	Topic: State personal income tax
Effective January 1, 2025, would lower the tax rates to 2.75% and 3.125% and create a flat tax of 2.75% starting in 2026.		

#### Oklahoma

<a href="#">S.B. 1</a> , <a href="#">H.B. 1806</a>	Status: Referred to Senate Revenue and Taxation Committee (2-4-2025); referred to House Appropriations Committee (2-4-2025)	Topic: State personal income tax
Effective January 1, 2025, would reduce the state's graduated income tax rates by 0.25% if revenue collections exceed an itemized estimate of \$400 million.		



#### Pennsylvania

<a href="#">S.B. 206</a>	Status: Referred to Finance (1-29-2025)	Topic: State personal income tax
Effective January 1, 2026, would eliminate the state's income tax on individual taxpayers, trusts and estates.		

#### Rhode Island

<a href="#">S. 329</a>	Status: Introduced (2-21-2025)	Topic: State income tax
Would impose an additional 3% income tax on certain taxpayers with a taxable income over \$625,000 for tax years beginning after January 1, 2026.		

#### South Carolina

<a href="#">Governor Henry McMaster Budget Proposal</a>	Status: Proposed (1-13-2025)	Topic: State income tax
Governor McMaster has proposed lowering the top tax rate from 6.2% to 6.0%.		

#### South Carolina

<a href="#">HB 4216</a>	Status: Referred to Committee on Ways and Means (3-27-2025)	Topic: State income tax
Would collapse the current three income tax brackets and replace them with a flat 3.99% in tax year 2026. The state's current rates are 0%, 3% and 6.2%.		

#### South Dakota

<a href="#">SB 26</a>	Status: Delivered to Governor (3-12-2025)	Topic: Unemployment insurance
Effective January 1, 2026, would reduce employer contribution rates and increase the administrative fee rate for reemployment assistance.		

#### Utah

<a href="#">HB 106</a>	Status: <b>Signed by Governor (3-25-2025)</b>	Topic: State income tax
Effective retroactive to January 1, 2025, lowers the state's personal and corporate income tax rate from 4.55% and 4.45%.		

#### Utah

<a href="#">HB 279</a>	Status: <b>Signed by Governor 3-25-2025</b>	Topic: Earned wage access
Effective May 7, 2025, provides rules governing employee earned wage access services.		

#### Vermont

<a href="#">H 77</a>	Status: Referred to House Committee on Ways and Means (1-23-2025)	Topic: State income tax
Effective January 1, 2026, would increase the income thresholds for the state's income tax brackets for individuals, trusts and estates and would create a new 12.75% rate for single filers with income over \$1 million.		

#### Virginia

<a href="#">HB 1965</a>	Status: <b>Did not pass before legislative session ended</b>	Topic: No tax on tips
Effective January 1, 2026, would provide an individual income tax deduction for the amount of cash tips, including tips paid by electronic means, that are included on statements furnished to the taxpayer's employer for federal tax purposes.		

#### Washington, Seattle

<a href="#">Proposition 1A</a>	Status: <b>Passed by voters</b> (2-20-2025)	Topic: Payroll expense tax
Effective January 1, 2025, creates a new 5.0% payroll expense tax on annual compensation above \$1 million paid in Seattle to an individual employee. The tax is separate from the existing Seattle Payroll Expense tax.		

#### Washington, Burien

<a href="#">Initiative Measure 1</a>	Status: <b>Passed by Voters</b> (2-20-2025)	Topic: Minimum wage
Effective March 25, 2025, institutes a minimum wage matching neighboring <a href="#">Tukwila</a> .		

#### West Virginia

<a href="#">HB 3103</a>	Status: Assigned to House Finance (3-4-2025)	Topic: Exempt retirement benefits from income tax
Effective January 1, 2025, would exempt retirement benefits from personal income tax.		

#### West Virginia

<a href="#">SB 99</a>	Status: Assigned to Committee on Health and Human Resources (3-10-2025)	Topic: Return to West Virginia tax credit
Would create a \$25,000 tax credit against personal income tax liability for qualified taxpayers who returned to West Virginia on or after January 1, 2025, and at one point (1) both resided and were employed in the state for a minimum of 10 years, or (2) were born in the state, and then subsequently resided out of state for 10 consecutive years.		

#### Wisconsin

<a href="#">SB 36</a> / <a href="#">AB 38</a>	Status: Senate Fiscal estimate received (2-28-2025); Referred to House Ways and Means (2-28-2025)	Topic: No tax on tips
Would create an income tax exemption for cash tips received by an employee from the customers of the employee's employer.		

#### Wisconsin

<a href="#">AB 50 (2025-2027 budget bill)</a>	Status: Referred to Joint Survey Committee on Retirement Systems (2-18-2025)	Topic: Income tax
Effective retroactive to January 1, 2025, would add a fifth income tax bracket with (1) a rate of 9.80% for individuals and married joint filers with taxable income exceeding \$1 million and for married separate filers with taxable income exceeding \$500,000 and (2) an increase from \$700 to \$1,200 for the income tax personal exemption for taxpayers, their spouses and dependents.		

## Bills to exempt overtime pay from income tax could face challenges in federal and state legislatures

In 2023, Alabama became the first state to exempt overtime pay from income tax. Effective January 1, 2024, Alabama [HB 217](#) exempts overtime pay from wages subject to income tax through June 30, 2025. (See [Tax Alert 2023-1282](#).)

The Alabama legislature is now considering [HB 467](#), which would make the provision permanent. Passage of the provision faces challenges, including loss in revenue—according to the [Fiscal Note](#) to HR 467, the provision is projected to reduce the state's Education Trust Fund by an estimated minimum of \$34 million and \$45 million for every year after that.

In addition, President Trump popularized the overtime exemption by including it in his [policy objectives](#). Nineteen states are currently considering the provision. (See the chart below.)

Will no income tax on overtime pay soon reach more American workers? If the Trump Administration is successful in getting his original proposal enacted as part of his larger tax bill, all hourly workers would have the potential of a reduction in federal income taxes. Further, most states (with exceptions such as California, Massachusetts, New Jersey and Pennsylvania), instruct employers to use the federal definition of taxable wages for state income tax withholding purposes.

The Economic Policy Institute, a pro-labor policy think tank, published a blog post on March 13, 2025, suggesting that the measure would encourage excessive work hours, put a downward pressure on base wages and further complicate the tax system.

Should there be sufficient widespread public support for the measure, lawmakers could be compelled to reach bipartisan compromise on the measure to gain the requisite votes for enactment. For instance, US House member, Don Bacon (R), has introduced [H.R. 561](#), which would limit the overtime exemption. For instance, the amount of the federal income tax deduction could not exceed 20% of the individual's regular wages from the same employer. Further, the deduction would not be allowed for an individual with adjusted gross income exceeding \$100,000 (or \$150,000 for a head of the household and \$200,000 for a married couple filing a joint return).

Considering the measure's impact on payroll systems and supporting policies and procedures, employers should closely watch federal/state developments.

States considering no income tax on overtime (as of March 31, 2025)

State	Bill #	Bill #	Bill #	Bill #
Connecticut	<a href="#">SB 651</a>			
Georgia	<a href="#">HB 375</a>			
Illinois	<a href="#">SB 174</a>	<a href="#">HB 2734</a>	<a href="#">HB 1899</a>	<a href="#">HB 1750</a>
Iowa	<a href="#">HF 110</a>			
Kentucky	<a href="#">HB 26</a>			

State	Bill #	Bill #	Bill #	Bill #
Massachusetts	<a href="#">HD 426</a>			
Michigan	<a href="#">SB 125</a>			
Minnesota	<a href="#">SF 589</a>			
Mississippi	<a href="#">HB 504</a>			
Missouri	<a href="#">HB 860</a>			
Nebraska	<a href="#">LB 30</a>			
New Jersey	<a href="#">A 2621</a>			
New York	<a href="#">S 3914</a>			
North Carolina	<a href="#">HB 11</a>			
Ohio	<a href="#">HB 39</a>			
Oregon	<a href="#">HB 2234</a>			
South Carolina	<a href="#">S 3793</a>	<a href="#">H 3298</a>	<a href="#">H 3368</a>	
Virginia	<a href="#">HB 1965</a>			
West Virginia	<a href="#">SB 610</a>			

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