

# Idaho Wage and Tax Facts

## MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	3.35
(Tipped Employee)		
Maximum Tip Credit:	\$	3.90
Effective: 7/24/09		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	7.40%

## UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$	37,800
Employee Deduction:	None	
Employer 2017 Tax Rates:	0.399 - 5.4%	
Standard 2017 New Employer Rate:	1.395%	
Voluntary Contribution Permitted:	No	

## DISABILITY INSURANCE

Employee Deduction:	None
---------------------	------

## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

None

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

State Tax Commission: <http://tax.idaho.gov>  
 Dept of Labor: <http://labor.idaho.gov>  
 New Hire Reporting: <https://labor.idaho.gov/newhire/default.aspx>