

Iowa Wage and Tax Facts

MINIMUM WAGE

| | | |
|---------------------|----|------|
| Minimum Wage: | \$ | 7.25 |
| Minimum Cash Wage: | \$ | 4.35 |
| (Tipped Employee) | | |
| Maximum Tip Credit: | \$ | 2.90 |
| Effective: 1/1/08 | | |

STATE INCOME TAX

| | |
|-------------------------------|--------|
| Wage Withholding: | Tables |
| Supplemental Wage/Bonus Rate: | 6.00% |

UNEMPLOYMENT INSURANCE

| | |
|-----------------------------------|-----------|
| Maximum 2017 Taxable Earnings: | \$ 29,300 |
| Employee Deduction: | None |
| Employer 2017 Tax Rates: | 0 - 8.0% |
| Standard 2017 New Employer Rate: | 1.00% |
| Voluntary Contribution Permitted: | No |

DISABILITY INSURANCE

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

LOCAL INCOME TAXES

None

RECIPROCITY RULES

Illinois

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Perm Only
<https://tax.iowa.gov/>

AGENCY WEBSITES

Dept of Revenue: <https://tax.iowa.gov>

Dept of Workforce Development:
www.iowaworkforcedevelopment.gov

New Hire Reporting:
<https://secureapp.dhs.state.ia.us/epay/Default.aspx?AspxAutoDetectCookieSupport=1>