

# Montana Wage and Tax Facts 2018

## MINIMUM WAGE

### If annual sales are \$110,000 or more:

Minimum Wage:	\$	8.30
Minimum Cash Wage:	\$	8.30
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 1/1/18		

### If annual sales are less than \$110,000:

Minimum Wage:	\$	4.00
Minimum Cash Wage:	\$	4.00
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 1/1/17		

## STATE INCOME TAX

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

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	32,000
Employee Deduction:		None
Employer Tax Rates:		0.13 - 6.3%
Standard New Employer Rate:		Industry Avg
Voluntary Contribution Permitted:		No

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

North Dakota

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Dept of Revenue: <http://revenue.mt.gov>  
Dept of Labor & Industry: <http://uid.dli.mt.gov>

New Hire Reporting:  
<http://www.dphhs.mt.gov/CSED/employerinfo.aspx>