

North Dakota Wage and Tax Facts 2018

MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	4.86
(Tipped Employee)		
Maximum Tip Credit:	\$	2.39
Effective: 7/24/09		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	1.84%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	35,500
Employee Deduction:	None	
Employer Tax Rates:	0.30 - 10.74%	
Standard New Employer Rate:	1.70%	
Voluntary Contribution Permitted:	Yes	

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

Minnesota, Montana

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

State Tax Commission: www.nd.gov/tax
Job Service: www.jobsnd.com

New Hire Reporting:
<http://www.nd.gov/DHS/SERVICES/CHILDSUPPORT/EMPINFO/NEWHIRE/>