

# Wisconsin Wage and Tax Facts 2018

## MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage: (Tipped Employee)	\$	2.33
Maximum Tip Credit:	\$	4.92
Effective: 7/24/09		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	4.0%, 5.84%, 6.27% or 7.65%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	14,000
Employee Deduction:		None
Employer Tax Rates:		0.0 - 12.0%
Standard New Employer Rate:		Industry Avg
Voluntary Contribution Permitted:		Yes

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

Illinois, Indiana, Kentucky, Michigan

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Dept of Revenue: [www.revenue.wi.gov](http://www.revenue.wi.gov)  
Dept of Workforce Development: <http://dwd.wisconsin.gov>  
New Hire Reporting: <http://dwd.wisconsin.gov/uinh/>