

Idaho Wage and Tax Facts 2025

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:	5.695%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	55,300
Employee Deduction:	None	
Employer Tax Rates:	0.225 - 5.4%	
Standard New Employer Rate:	1.00%	
Voluntary Contribution Permitted:	No	

DISABILITY INSURANCE

Employee Deduction:	None
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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>