

New Hampshire Wage and Tax Facts 2025

MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	3.26
(Tipped Employee)		
Maximum Tip Credit:	\$	3.99
Effective: 9/1/08		

STATE INCOME TAX

Wage Withholding:	None
Supplemental Wage/Bonus Rate:	None

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	14,000
Employee Deduction:		None
Employer Tax Rates:		0.1 - 7.5%
Standard New Employer Rate:		1.70%
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

Dept of Labor: www.nh.gov/labor
 Employment Security: www.nhes.nh.gov
 New Hire Reporting:
<http://www.nhes.nh.gov/forms/employers.htm>