

# North Carolina Wage and Tax Facts 2025

## MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	5.12
Effective: 7/24/09		

## STATE INCOME TAX

Wage Withholding:	4.35%
Supplemental Wage/Bonus Rate:	4.35%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	32,600
Employee Deduction:		None
Employer Tax Rates:		0.06 - 5.76%
Standard New Employer Rate:		1.00%
Voluntary Contribution Permitted:		Yes

## 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 Revenue: [www.dor.state.nc.us](http://www.dor.state.nc.us)  
Div of Employment Security: <https://desncc.com/deshome>  
New Hire Reporting: <http://newhire-reporting.com/nc-newhire/default.aspx>