

# North Dakota Wage and Tax Facts 2025

## 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:	1.50%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	45,100
Employee Deduction:	None	
Employer Tax Rates:	0.08 - 9.68%	
Standard New Employer Rate:	1.03%	
Voluntary Contribution Permitted:	Yes	

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

Minnesota, Montana

## WORKERS' COMPENSATION

State run program

[www.workforcesafety.com](http://www.workforcesafety.com)

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

State Tax Commission: [www.nd.gov/tax](http://www.nd.gov/tax)

Job Service: [www.jobsnd.com](http://www.jobsnd.com)

New Hire Reporting:

<https://www.childsupport.dhs.nd.gov/>