

Tennessee 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:	None
Supplemental Wage/Bonus Rate:	None

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	7,000
Employee Deduction:	None	
Employer Tax Rates:	0.01 - 10.0%	
Standard New Employer Rate:	2.70%	
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: <http://tn.gov/workforce>
New Hire Reporting: <http://www.tnnewhire.com/>