

Utah 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: | Tables |
| Supplemental Wage/Bonus Rate: | Tables |

UNEMPLOYMENT INSURANCE

| | | |
|-----------------------------------|----|--------------|
| Maximum Taxable Earnings: | \$ | 48,900 |
| Employee Deduction: | | None |
| Employer Tax Rates: | | 0.2 - 7.2% |
| Standard New Employer Rate: | | Industry Avg |
| Voluntary Contribution Permitted: | | No |

DISABILITY INSURANCE

| | |
|---------------------|------|
| Employee Deduction: | None |
|---------------------|------|

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: www.tax.utah.gov
 Dept of Workforce Services: <https://jobs.utah.gov>
 New Hire Reporting:
jobs.utah.gov/ui/Employer/Login.aspx