

Wisconsin Wage and Tax Facts 2025

MINIMUM WAGE

| | | |
|---|----|------|
| Minimum Wage: | \$ | 7.25 |
| Minimum Cash Wage: (Tipped Employee) | \$ | 2.33 |
| Maximum Tip Credit: | \$ | 4.92 |
| Effective: 7/24/09 | | |

STATE INCOME TAX

| | |
|-------------------------------|---------------------------------|
| Wage Withholding: | Tables |
| Supplemental Wage/Bonus Rate: | 3.54%, 4.65%, 5.30% or 7.65% |

UNEMPLOYMENT INSURANCE

| | | |
|-----------------------------------|----|--------------|
| Maximum Taxable Earnings: | \$ | 14,000 |
| Employee Deduction: | | None |
| Employer Tax Rates: | | 0.0 - 12.0% |
| Standard New Employer Rate: | | 2.90 - 3.25% |
| Voluntary Contribution Permitted: | | Yes |

DISABILITY INSURANCE

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

LOCAL INCOME TAXES

None

RECIPROCITY RULES

Illinois, Indiana, Kentucky, Michigan

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Dept of Revenue: www.revenue.wi.gov
Dept of Workforce Development: <http://dwd.wisconsin.gov>
New Hire Reporting: <http://dwd.wisconsin.gov/uinh/>