

# Idaho Wage and Tax Facts 2021

## MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	3.35
(Tipped Employee)		
Maximum Tip Credit:	\$	3.90
Effective: 7/24/09		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	6.925%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	43,000
Employee Deduction:		None
Employer Tax Rates:		0.201 - 5.4%
Standard New Employer Rate:		1.00%
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: <http://tax.idaho.gov>  
Dept of Labor: <http://labor.idaho.gov>

New Hire Reporting: <https://labor.idaho.gov/newhire/default.aspx>