

# Indiana Wage and Tax Facts

## 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:	3.23%

## UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$ 9,500
Employee Deduction:	None
Employer 2017 Tax Rates:	0.5 - 7.4%
	Industry
Standard 2017 New Employer Rate:	Average
Voluntary Contribution Permitted:	Yes

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

Please contact your payroll specialist for details.

## RECIPROCITY RULES

Kentucky, Michigan, Ohio, Pennsylvania, Wisconsin

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Dept of Revenue: [www.in.gov/dor](http://www.in.gov/dor)  
 Dept of Workforce Development: [www.in.gov/dwd](http://www.in.gov/dwd)  
 New Hire Reporting: <http://newhire-reporting.com/IN-Newhire/default.aspx>