

# Kentucky Wage and Tax Facts 2020

## MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	5.12
Effective: 7/1/09		

## STATE INCOME TAX

Wage Withholding:	5.00%
Supplemental Wage/Bonus Rate:	5.00%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	10,800
Employee Deduction:	None	
Employer Tax Rates:	0.225 - 8.925%	
Standard New Employer Rate:	2.70%	
Voluntary Contribution Permitted:	Yes	

## DISABILITY INSURANCE

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

## LOCAL INCOME TAXES

Please contact your payroll specialist for details.

## RECIPROCITY RULES

Illinois, Indiana, Michigan, Ohio,  
West Virginia, Wisconsin

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Dept of Revenue: <http://revenue.ky.gov>  
Office of Employment & Training: <http://oet.ky.gov>  
  
New Hire Reporting: <http://www.kynewhire.com/>