

# South Carolina Wage and Tax Facts 2023

## 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:	6.50%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	14,000
Employee Deduction:		None
Employer Tax Rates:		0.06 - 5.46%
Standard New Employer Rate:		0.45%
Voluntary Contribution Permitted:		No

## DISABILITY INSURANCE

Employee Deduction:	None
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## 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

Dept of Revenue: [www.sctax.org](http://www.sctax.org)

Dept of Employment & Workforce: <http://dew.sc.gov>

New Hire Reporting: <https://newhire.sc.gov>