

# South Dakota Wage and Tax Facts 2023

## MINIMUM WAGE

Minimum Wage:	\$	10.80
Minimum Cash Wage:	\$	5.40
(Tipped Employee)		
Maximum Tip Credit:	\$	5.40
Effective: 1/1/23		

## STATE INCOME TAX

Wage Withholding:	None
Supplemental Wage/Bonus Rate:	None

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	15,000
Employee Deduction:	None	
Employer Tax Rates:	0.0 - 9.3%	
Standard New Employer Rate:		
	1st Year	1.20%
	2nd Year	1.00%
	3rd Year	1.00%
Voluntary Contribution Permitted:	Yes	

## 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

Temp/Perm

[http://dor.sd.gov/Taxes/Business\\_Taxes/](http://dor.sd.gov/Taxes/Business_Taxes/)

## AGENCY WEBSITES

Dept of Revenue: <http://dor.sd.gov>

Dept of Labor & Regulation: <http://dlr.sd.gov>