

South Dakota Wage and Tax Facts

MINIMUM WAGE

Minimum Wage:	\$ 8.65
Minimum Cash Wage:	\$ 4.375
(Tipped Employee)	
Maximum Tip Credit:	\$ 4.375
Effective: 1/1/17	

STATE INCOME TAX

Wage Withholding:	None
Supplemental Wage/Bonus Rate:	None

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$ 15,000
Employee Deduction:	None
Employer 2017 Tax Rates:	0.0 - 9.5%
Standard 2017 New Employer Rate:	1.75%
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/

AGENCY WEBSITES

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

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