

# Tennessee Wage and Tax Facts 2021

## 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:             | None |
| Supplemental Wage/Bonus Rate: | None |

## UNEMPLOYMENT INSURANCE

|                                   |              |       |
|-----------------------------------|--------------|-------|
| Maximum Taxable Earnings:         | \$           | 7,000 |
| Employee Deduction:               | None         |       |
| Employer Tax Rates:               | 0.01 - 10.0% |       |
| Standard New Employer Rate:       | 2.70%        |       |
| Voluntary Contribution Permitted: | No           |       |

## DISABILITY INSURANCE

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

## 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 Labor: <http://tn.gov/workforce>  
New Hire Reporting: <http://www.tnnewhire.com/>