

# West Virginia Wage and Tax Facts 2020

## MINIMUM WAGE

Minimum Wage:	\$	8.75
Minimum Cash Wage:	\$	2.62
(Tipped Employee)		
Maximum Tip Credit:	\$	6.13
Effective: 1/1/16		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	3.0 -6.5%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 12,000
Employee Deduction:	None
Employer Tax Rates:	1.5 - 8.5%
Standard New Employer Rate:	2.70%
Voluntary Contribution Permitted:	Yes

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

Please contact your payroll specialist for details

## RECIPROCITY RULES

Kentucky, Maryland, Ohio,  
Pennsylvania, Virginia

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Temp/Perm  
[www.sos.wv.gov](http://www.sos.wv.gov)

## AGENCY WEBSITES

Dept of Revenue: [www.revenue.wv.gov](http://www.revenue.wv.gov)  
Dept of Labor:  
<http://www.wvlabor.com/newwebsite/Pages/index.html>  
New Hire Reporting: <http://newhire-reporting.com/wv-newhire/default.aspx>