

North Dakota Wage and Tax Facts 2024

MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	4.86
(Tipped Employee)		
Maximum Tip Credit:	\$	2.39
Effective: 7/24/09		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	1.50%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	43,800
Employee Deduction:	None	
Employer Tax Rates:	0.08 - 9.68%	
Standard New Employer Rate:	1.09%	
Voluntary Contribution Permitted:	Yes	

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

Minnesota, Montana

WORKERS' COMPENSATION

State run program

www.workforcesafety.com

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

State Tax Commission: www.nd.gov/tax

Job Service: www.jobsnd.com

New Hire Reporting:

<https://www.childsupport.dhs.nd.gov/>