

Iowa Wage and Tax Facts 2024

MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	4.35
(Tipped Employee)		
Maximum Tip Credit:	\$	2.90
Effective: 1/1/08		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.70%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 38,200
Employee Deduction:	None
Employer Tax Rates:	0 - 7.0%
Standard New Employer Rate:	1.00%
Voluntary Contribution Permitted:	No

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

Illinois

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Perm Only
<https://tax.iowa.gov/>

AGENCY WEBSITES

Dept of Revenue: <https://tax.iowa.gov>
 Dept of Workforce Development:
www.iowaworkforcedevelopment.gov
 New Hire Reporting:
<https://secureapp.dhs.state.ia.us/epay/Default.aspx?AspxAutoDetectCookieSupport=1>