

Montana Wage and Tax Facts 2025

MINIMUM WAGE

If annual sales are \$110,000 or more:

Minimum Wage:	\$	10.55
Minimum Cash Wage:	\$	10.55
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 1/1/25		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.00%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	45,100
Employee Deduction:		None
Employer Tax Rates:		0.13 - 6.12%
Standard New Employer Rate:		1.18 - 2.18%
Voluntary Contribution Permitted:		No

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

North Dakota

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Dept of Revenue: <http://revenue.mt.gov>
 Dept of Labor & Industry: <http://uid.dli.mt.gov>
 New Hire Reporting:
<http://www.dphhs.mt.gov/CSED/employerinfo.aspx>