

Connecticut Wage and Tax Facts

2026

MINIMUM WAGE

Minimum Wage:	\$	16.94
<u>Minimum Cash Wage:</u>		
Tipped hotel or restaurant employees	\$	6.38
Tipped bartenders only	\$	8.23
All other tipped employees	\$	16.59
<u>Maximum Tip Credit:</u>		
Tipped hotel or restaurant employees	\$	10.56
Tipped bartenders only	\$	8.71
All other tipped employees	\$	0.35
Effective: 1/1/26		

STATE INCOME TAX

Wage Withholding:	Wage %
Supplemental Wage/Bonus Rate:	No Provision

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	27,000
Employee Deduction:		None
Employer Tax Rates:		1.1 - 9.9%
Standard New Employer Rate:		2.20%
Voluntary Contribution Permitted:		No

DISABILITY INSURANCE

Employee Deduction:	None
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PAID FAMILY LEAVE

Maximum Taxable Earnings:	\$	184,500
Employee Tax Rates:		0.50%
Employer Tax Rates:		None

LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

6.35% Sales Tax

AGENCY WEBSITES

Dept of Revenue: www.ct.gov/DRS

Dept of Labor: www.ctdol.state.ct.us

New Hire Reporting:

<http://www1.ctdol.state.ct.us/newhires/index.asp>