



Idaho Wage and Tax Facts

2026

| MINIMUM WAGE | | |
|---|----|------|
| Minimum Wage: | \$ | 7.25 |
| Minimum Cash Wage: (Tipped Employee) | \$ | 3.35 |
| Maximum Tip Credit: | \$ | 3.90 |
| Effective: 7/24/09 | | |

| LOCAL INCOME TAXES | | |
|--------------------|--|------|
| | | None |

| STATE INCOME TAX | | |
|-------------------------------|--------|------|
| Wage Withholding: | Tables | |
| Supplemental Wage/Bonus Rate: | 5.30% | None |

| RECIPROCITY RULES | | |
|-------------------|--|------|
| | | None |

| UNEMPLOYMENT INSURANCE | | |
|-----------------------------------|----|--------------|
| Maximum Taxable Earnings: | \$ | 58,300 |
| Employee Deduction: | | None |
| Employer Tax Rates: | | 0.208 - 5.4% |
| Standard New Employer Rate: | | 1.00% |
| Voluntary Contribution Permitted: | | No |

| WORKERS' COMPENSATION | | |
|--|--|--|
| | | Please contact your insurance provider for details |
| STAFFING SERVICES SUBJECT TO SALES TAX | | |
| | | Currently no legislation |

| DISABILITY INSURANCE | | |
|----------------------|--|------|
| Employee Deduction: | | None |

| AGENCY WEBSITES | | |
|-----------------|--|---|
| | | State Tax Commission: http://tax.idaho.gov |
| | | Dept of Labor: http://labor.idaho.gov |
| | | New Hire Reporting: https://labor.idaho.gov/newhire/default.aspx |