

Idaho Wage and Tax Facts

2026

MINIMUM WAGE

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

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.30%

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

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

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>