



# Montana Wage and Tax Facts

## 2026

### MINIMUM WAGE

|                     |          |
|---------------------|----------|
| Minimum Wage:       | \$ 10.85 |
| Minimum Cash Wage:  | \$ 10.85 |
| (Tipped Employee)   |          |
| Maximum Tip Credit: | None     |
| Effective: 1/1/26   |          |

### LOCAL INCOME TAXES

None

### RECIPROCITY RULES

North Dakota

### STATE INCOME TAX

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

### WORKERS' COMPENSATION

Please contact your insurance provider for details

### UNEMPLOYMENT INSURANCE

|                                   |              |
|-----------------------------------|--------------|
| Maximum Taxable Earnings:         | \$ 47,300    |
| Employee Deduction:               | None         |
| Employer Tax Rates:               | 0.13 - 6.12% |
| Standard New Employer Rate:       | 1.18 - 2.18% |
| Voluntary Contribution Permitted: | No           |

### STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

### DISABILITY INSURANCE

|                     |      |
|---------------------|------|
| Employee Deduction: | None |
|---------------------|------|

### 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>