



# New York Wage and Tax Facts

## 2026

MINIMUM WAGE		
**Minimum Wage:	\$	16.00
<u>Minimum Cash Wage:</u>		
Tipped food service employees	\$	10.70
Tipped service employees	\$	13.30
<u>Maximum Tip Credit:</u>		
Tipped food service employees	\$	5.30
Tipped service employees	\$	2.70

Effective: 1/1/26

\*\*multiple cities/municipalities and industries have their own minimum wage

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:		11.70%

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	17,600
Employee Deduction:		None
Employer Tax Rates:		2.1 - 9.9%
Standard New Employer Rate:		4.10%
Voluntary Contribution Permitted:		Yes

DISABILITY INSURANCE		
Maximum Wage Base:		\$120.00/wk
Employee Deduction:		0.50%
Employer Contribution:		Difference between cost and employee contribution

PAID FAMILY LEAVE		
Maximum Wage Base:	\$	95,348.76
Employee Tax Rates:		0.432%
Employer Tax Rates:		None

(annual maximum of \$411.91)

### LOCAL INCOME TAXES

Please contact your payroll specialist for details.

### RECIPROCITY RULES

None

### WORKERS' COMPENSATION

Please contact your insurance provider for details

### STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

### METROPOLITAN COMMUTER TRANSPORTATION MOBILITY TAX (MCTMT)

Payroll Expense	MCTMT Rate
Over \$312,500 but not over \$375,000	.55% (.0055)
Over \$375,000 but not over \$437,500	.115% (.00115)
Over \$437,500 but not over \$2,500,000 (Zone 1)	.60% (.0060)
Over \$437,500 but not over \$2,500,000 (Zone 2)	.34% (.0034)
Over \$2,500,000 (Zone 1)	.895% (.00895)
Over \$2,500,000 (Zone 2)	.635% (.00635)

Zone 1 includes the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island)

Zone 2 includes the counties of Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

<https://www.tax.ny.gov/bus/mctmt/default.htm>

Effective: 7/1/25

### AGENCY WEBSITES

Dept of Taxation & Finance: [www.tax.ny.gov](http://www.tax.ny.gov)

Dept of Labor: [www.labor.ny.gov](http://www.labor.ny.gov)

New Hire Reporting: <https://www.nynewhire.com>