

North Carolina Wage and Tax Facts

2026

MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	5.12
Effective: 7/24/09		

STATE INCOME TAX

Wage Withholding:	3.99%
Supplemental Wage/Bonus Rate:	3.99%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	34,200
Employee Deduction:		None
Employer Tax Rates:		0.06 - 5.76%
Standard New Employer Rate:		1.00%
Voluntary Contribution Permitted:		Yes

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

Dept of Revenue: www.dor.state.nc.us
Div of Employment Security: <https://desncc.com/deshome>
New Hire Reporting: <http://newhire-reporting.com/nc-newhire/default.aspx>