

North Dakota Wage and Tax Facts

2026

MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	4.86
(Tipped Employee)		
Maximum Tip Credit:	\$	2.39
Effective: 7/24/09		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	1.50%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	46,600
Employee Deduction:		None
Employer Tax Rates:		0.07 - 9.67%
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

Minnesota, Montana

WORKERS' COMPENSATION

State run program

www.workforcesafety.com

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

State Tax Commission: www.nd.gov/tax

Job Service: www.jobsnd.com

New Hire Reporting:

<https://www.childsupport.dhs.nd.gov/>