



North Dakota Wage and Tax Facts

2026

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

LOCAL INCOME TAXES	
	None

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:	1.50%	

RECIPROCITY RULES	
	Minnesota, Montana

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

WORKERS' COMPENSATION	
	State run program www.workforcesafety.com

DISABILITY INSURANCE		
Employee Deduction:		None

AGENCY WEBSITES	
State Tax Commission:	www.nd.gov/tax
Job Service:	www.jobsnd.com
New Hire Reporting:	
	https://www.childsupport.dhs.nd.gov/