



# Oklahoma 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	

LOCAL INCOME TAXES	
	None

STATE INCOME TAX	
Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	4.50%

RECIPROCITY RULES	
	None

UNEMPLOYMENT INSURANCE	
Maximum Taxable Earnings:	\$ 25,000
Employee Deduction:	None
Employer Tax Rates:	0.2 - 5.8%
Standard New Employer Rate:	1.50%
Voluntary Contribution Permitted:	No

WORKERS' COMPENSATION	
	Please contact your insurance provider for details

DISABILITY INSURANCE	
Employee Deduction:	None

AGENCY WEBSITES	
Tax Commission:	<a href="http://www.oktax.state.ok.us">www.oktax.state.ok.us</a>
Employment Security Commission:	
	<a href="http://www.ok.gov/oesc_web">http://www.ok.gov/oesc_web</a>
New Hire Reporting:	
	<a href="https://www.ok.gov/oesc/newhire/app/index.php">https://www.ok.gov/oesc/newhire/app/index.php</a>