

# 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	

### STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	4.50%

### 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

### 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

Tax Commission: [www.oktax.state.ok.us](http://www.oktax.state.ok.us)  
 Employment Security Commission:  
[http://www.ok.gov/oesc\\_web](http://www.ok.gov/oesc_web)  
 New Hire Reporting:  
<https://www.ok.gov/oesc/newhire/app/index.php>