

Rhode Island Wage and Tax Facts

2026

MINIMUM WAGE

Minimum Wage:	\$	16.00
Minimum Cash Wage:	\$	3.89
(Tipped Employee)		
Maximum Tip Credit:	\$	12.11
Effective: 1/1/26		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.99%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	30,800
Tier I Employer		
	\$	32,300
Tier II Employer		
Employee Deduction:		None
Employer Tax Rates:		0.9 - 9.4%
Standard New Employer Rate:		1.21%
Voluntary Contribution Permitted:		Yes

DISABILITY INSURANCE

Maximum Taxable Earnings:	\$	100,000
Employee Contribution:		1.10%
Employer Contribution:		None

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

Division of Taxation: www.tax.ri.gov
Dept of Labor & Training: www.dlt.ri.gov
New Hire Reporting: <https://ri-newhire.com/>