



# Tennessee Wage and Tax Facts

## 2026

MINIMUM WAGE		
Minimum Wage:	\$	7.25
Minimum Cash Wage: (Tipped Employee)	\$	2.13
Maximum Tip Credit:	\$	5.12
Effective: 7/24/09		

LOCAL INCOME TAXES		
		None
RECIPROCITY RULES		

STATE INCOME TAX		
Wage Withholding:		None
Supplemental Wage/Bonus Rate:		None

WORKERS' COMPENSATION		
		Please contact your insurance provider for details

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	7,000
Employee Deduction:		None
Employer Tax Rates:		0.01 - 10.0%
Standard New Employer Rate:		2.70%
Voluntary Contribution Permitted:		No

STAFFING SERVICES SUBJECT TO SALES TAX		
		Currently no legislation

DISABILITY INSURANCE		
Employee Deduction:		None

AGENCY WEBSITES		
Dept of Labor:	<a href="http://tn.gov.workforce">http://tn.gov.workforce</a>	
New Hire Reporting:	<a href="http://www.tnnewhire.com/">http://www.tnnewhire.com/</a>	