



Utah 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

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

RECIPROCITY RULES		
		None

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	50,700
Employee Deduction:		None
Employer Tax Rates:		0.2 - 7.1%
Standard New Employer Rate:		Industry Avg
Voluntary Contribution Permitted:		No

WORKERS' COMPENSATION		
		Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

AGENCY WEBSITES		
		State Tax Commission: www.tax.utah.gov
		Dept of Workforce Services: https://jobs.utah.gov
		New Hire Reporting: jobs.utah.gov/ui/Employer/Login.aspx