

Utah 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:	4.50%
Supplemental Wage/Bonus Rate:	4.50%

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

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

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