



Virginia Wage and Tax Facts

2026

MINIMUM WAGE		
Minimum Wage:	\$	12.77
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	10.64
Effective: 1/01/26		

LOCAL INCOME TAXES		
		None

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:	5.75%	

RECIPROCITY RULES		
		District of Columbia, Kentucky, Maryland, Pennsylvania, West Virginia

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	8,000
Employee Deduction:		None
Employer Tax Rates:	0.10 - 6.20%	
Standard New Employer Rate:	2.50%	
Voluntary Contribution Permitted:	No	

WORKERS' COMPENSATION		
		Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

AGENCY WEBSITES		
		Dept of Taxation: www.tax.virginia.gov
		Employment Commission: www.vec.virginia.gov
		New Hire Reporting: http://newhire-reporting.com/va-newhire/default.aspx