



West Virginia Wage and Tax Facts

2026

MINIMUM WAGE		
Minimum Wage:	\$	8.75
Minimum Cash Wage:	\$	2.62
(Tipped Employee)		
Maximum Tip Credit:	\$	6.13
Effective: 1/1/16		

LOCAL INCOME TAXES

Please contact your payroll specialist for details

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:	2.22 -4.82%	

RECIPROCITY RULES

Kentucky, Maryland, Ohio,
Pennsylvania, Virginia

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	9,500
Employee Deduction:		None
Employer Tax Rates:		1.5 - 8.5%
Standard New Employer Rate:		2.70%
Voluntary Contribution Permitted:		Yes

WORKERS' COMPENSATION

Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

STAFFING SERVICES SUBJECT TO SALES TAX

Temp/Perm
www.sos.wv.gov

AGENCY WEBSITES

Dept of Revenue: www.revenue.wv.gov
Dept of Labor:
<http://www.wvlabor.com/newwebsite/Pages/index.html>
New Hire Reporting: <http://newhire-reporting.com/wv-newhire/default.aspx>