



Wisconsin Wage and Tax Facts

2026

MINIMUM WAGE		
Minimum Wage:	\$	7.25
Minimum Cash Wage: (Tipped Employee)	\$	2.33
Maximum Tip Credit:	\$	4.92
Effective: 7/24/09		

LOCAL INCOME TAXES		
		None

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:	3.54%, 4.65%, 5.30% or 7.65%	Illinois, Indiana, Kentucky, Michigan

RECIPROCITY RULES		
		Illinois, Indiana, Kentucky, Michigan

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	14,000
Employee Deduction:		None
Employer Tax Rates:		0.0 - 12.0%
Standard New Employer Rate:		2.50 - 3.25%
Voluntary Contribution Permitted:		Yes

WORKERS' COMPENSATION		
		Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

AGENCY WEBSITES		
		Dept of Revenue: www.revenue.wi.gov
		Dept of Workforce Development: http://dwd.wisconsin.gov
		New Hire Reporting: http://dwd.wisconsin.gov/uinh/