

# Michigan Wage and Tax Facts 2023

## MINIMUM WAGE

Minimum Wage:	\$	10.10
Minimum Cash Wage:	\$	3.84
(Tipped Employee)		
Maximum Tip Credit:	\$	6.26
Effective: 1/1/23		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	4.25%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	9,500
(\$9,500 for delinquent employers)		
Employee Deduction:	None	
Employer Tax Rates:	0.06 - 10.3%	
Standard New Employer Rate:	2.70%	
Voluntary Contribution Permitted:	Yes	

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

Please contact your payroll specialist for details.

## RECIPROCITY RULES

Illinois, Indiana, Kentucky, Minnesota, Ohio, Wisconsin

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Dept of Treasury: <http://michigan.gov/taxes>

Unemployment Insurance Agency:  
<http://www.michigan.gov/uia>

New Hire Reporting: <http://www.michigan.gov/wca/>