

# North Dakota Wage and Tax Facts 2022

## MINIMUM WAGE

Minimum Wage:	\$	7.25
Minimum Cash Wage:	\$	4.86
(Tipped Employee)		
Maximum Tip Credit:	\$	2.39
Effective: 7/24/09		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	1.84%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	38,400
Employee Deduction:		None
Employer Tax Rates:		0.08 - 9.69%
Standard New Employer Rate:		1.02%
Voluntary Contribution Permitted:		Yes

## DISABILITY INSURANCE

Employee Deduction:	None
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## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

Minnesota, Montana

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

State Tax Commission: [www.nd.gov/tax](http://www.nd.gov/tax)  
 Job Service: [www.jobsnd.com](http://www.jobsnd.com)

New Hire Reporting:  
<http://www.nd.gov/DHS/SERVICES/CHILDSUPPORT/EMPINFO/NEWHIRE/>