FREE REFERENCE

New Hampshire business taxes, explained for 2026

Small businesses in New Hampshire register with and with the New Hampshire Employment Security for unemployment tax. New Hampshire has no state income tax on wages, no statewide sales tax and a $14,000 unemployment wage base for 2026. This guide links every New Hampshire agency and form you need, and the calculators for New Hampshire pay and tax.

QUICK FACTS

- **Income tax.** No state income tax on wages for 2026
- **Sales tax.** No statewide sales tax
- **Unemployment.** Employers pay New Hampshire unemployment tax on the first $14,000 of each worker's 2026 wages

What taxes does a small business pay in New Hampshire?

Most New Hampshire businesses deal with four: federal and state payroll taxes once they hire, sales tax if they sell taxable items, income tax on profit, and the state's annual report or franchise filing for an LLC or corporation, filed with the Secretary of State.

How do I register for payroll taxes in New Hampshire?

Before your first payroll in New Hampshire:

1. Get a federal EIN and enroll in EFTPS for federal deposits.
2. Register for unemployment insurance with the New Hampshire Employment Security. For 2026, the tax applies to the first $14,000 of each employee's wages, at a rate the state sets for new employers and then adjusts to your history.
3. Report each new hire to New Hampshire's new hire registry, usually within 20 days.

Our state payroll registration guide explains each step, and our payroll service handles it for you.

General information, not tax advice for your situation.

Does New Hampshire have a sales tax?

New Hampshire has no statewide sales tax. Businesses there don't collect sales tax on their New Hampshire sales, though they may owe it in other states where they sell.

How does New Hampshire tax business owners?

New Hampshire doesn't tax wages or pass-through business income. Owners still pay federal income and self-employment tax.

Where are New Hampshire's tax forms and refund status?

- New Hampshire tax forms
- New Hampshire revenue agency
- New Hampshire Employment Security

Every state's links are on our state tax forms page.

Which calculators work for New Hampshire?

- New Hampshire paycheck calculator: take-home pay after every deduction
- New Hampshire income tax calculator: your 2026 state income tax
- Payroll cost calculator: what a hire costs you, with New Hampshire unemployment

Common questions

Do I need a sales tax permit in New Hampshire?
No. New Hampshire has no statewide sales tax.

What is the New Hampshire unemployment wage base for 2026?
$14,000. Employers pay New Hampshire unemployment tax on that much of each employee's wages, at a rate the state assigns.

Does New Hampshire have a state income tax?
No, not on wages.

Who runs payroll taxes in New Hampshire?
The New Hampshire Employment Security handles unemployment tax.

Want payroll handled?

We set it up, run it and file the returns. Book a free 30-minute call at eminenttax.com/contact or call (972) 347-4590.

eminenttax.com