FREE REFERENCE

Wyoming business taxes, explained for 2026

Small businesses in Wyoming register with the state revenue agency for sales tax, and with the Wyoming Department of Workforce Services for unemployment tax. Wyoming has no state income tax on wages, a 4% state sales tax and a $33,800 unemployment wage base for 2026.

QUICK FACTS

- **Income tax.** No state income tax on wages for 2026
- **Sales tax.** 4% state rate, about 5.39% combined with local
- **Unemployment.** Employers pay Wyoming unemployment tax on the first $33,800 of each worker's 2026 wages

What taxes does a small business pay in Wyoming?

Most Wyoming 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 Wyoming?

Before your first payroll in Wyoming:

1. Get a federal EIN and enroll in EFTPS for federal deposits.
2. Register for unemployment insurance with the Wyoming Department of Workforce Services. For 2026, the tax applies to the first $33,800 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 Wyoming's new hire registry, usually within 20 days.

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

Do I need a Wyoming sales tax permit?

If you sell taxable goods or services in Wyoming, yes. Register with the Wyoming revenue agency before your first taxable sale. Out-of-state sellers need one once they pass Wyoming's economic nexus

General information, not tax advice for your situation.

threshold.

SALES TAX IN WYOMING, MIDYEAR 2026	RATE
State rate	4%
Average local rate	1.39%
Average combined rate	5.39%
Highest local rate	3%

The state sets how often you file. Our sales tax permit guide covers what to have ready, and the sales tax calculator adds tax to a price.

How does Wyoming tax business owners?

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

Where are Wyoming's tax forms and refund status?

- Wyoming tax forms
- Wyoming revenue agency
- Wyoming Department of Workforce Services

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

Which calculators work for Wyoming?

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

Common questions

Do I need a sales tax permit in Wyoming?
Yes, if you sell taxable goods or services there. Register with the Wyoming revenue agency before your first taxable sale.

What is the Wyoming unemployment wage base for 2026?
$33,800. Employers pay Wyoming unemployment tax on that much of each employee's wages, at a rate the state assigns.

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

Who runs payroll taxes in Wyoming?
The Wyoming Department of Workforce Services 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

General information, not tax advice for your situation.