

Delaware Wage and Tax Facts 2018

MINIMUM WAGE

Minimum Wage:	\$	8.25
Minimum Cash Wage:	\$	2.23
(Tipped Employee)		
Maximum Tip Credit:	\$	6.02
Effective:		6/1/15

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	No Provision

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	16,500
Employee Deduction:		None
Employer Tax Rates:		0.3 - 8.2%
Standard New Employer Rate:		1.60%
Voluntary Contribution Permitted:		No

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

There are multiple local and county taxes.
Please contact your payroll specialist for details.

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

>240,000/QTR

AGENCY WEBSITES

Dept of Revenue: <http://revenue.delaware.gov>
Dept of Labor: <http://ui.delawareworks.com>

New Hire Reporting:
<http://www.dhss.delaware.gov/dcse/nhr.html>