

# Puerto Rico Wage and Tax Facts 2018

## MINIMUM WAGE

Minimum Wage:	\$	5.08
Minimum Cash Wage:	\$	5.08
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 7/24/09		
Puerto Rico's minimum wage = 70% of FLSA		

## STATE INCOME TAX

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

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	7,000
Employee Deduction:		None
Employer Tax Rates:		2.2 - 5.4%
Standard New Employer Rate:		3.20%
Voluntary Contribution Permitted:		No

## DISABILITY INSURANCE

Maximum Taxable Earnings:	\$	9,000
Employee Tax Rate:		0.30%
Employer Tax Rate:		0.30%

## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

None

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Dept of Revenue: [www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr)  
Dept of Labor & Human Relations: [www.trabajo.pr.gov](http://www.trabajo.pr.gov)