

Delaware Wage and Tax Facts 2025

MINIMUM WAGE

Minimum Wage:	\$	15.00
Minimum Cash Wage:	\$	2.23
(Tipped Employee)		
Maximum Tip Credit:	\$	12.77
Effective: 1/1/25		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	12,500
Employee Deduction:	None	
Employer Tax Rates:	0.3 - 6.5%	
Standard New Employer Rate:	1.20%	
Voluntary Contribution Permitted:	No	

DISABILITY INSURANCE

Employee Deduction:	None
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PAID FAMILY AND MEDICAL LEAVE

Maximum Taxable Earnings:	\$	176,100
Employer Contribution (25+ employees)	0.80%	
Employer Contribution (10-24 employees)	0.32%	
Employee Contribution:	*up to 50%	

*Employer is responsible for full amount but can deduct up to 50% from employees

LOCAL INCOME 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>