

# District of Columbia Wage and Tax Facts 2025

## MINIMUM WAGE

Minimum Wage:	\$	17.50
Minimum Cash Wage:	\$	10.00
(Tipped Employee)		
Maximum Tip Credit:	\$	7.50
Effective: 7/1/24		

## STATE INCOME TAX

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

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	9,000
Employee Deduction:	None	
Employer Tax Rates:	1.9 - 7.4%	
Standard New Employer Rate:	2.70%	
Voluntary Contribution Permitted:	No	

## DISABILITY INSURANCE

Employee Deduction:	None
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## PAID FAMILY LEAVE

Maximum Taxable Earnings:	None
Employee Tax Rates:	None
Employer Tax Rates:	0.75%

## LOCAL INCOME TAXES

None

## RECIPROCITY RULES

Maryland, Virginia

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Temp/Perm

## AGENCY WEBSITES

Office of Tax & Revenue: <http://otr.cfo.dc.gov>

Dept of Employment Svcs: [www.does.dc.gov](http://www.does.dc.gov)

New Hire Reporting: <https://dc-newhire.com/>