

# Delaware Wage and Tax Facts 2021

## MINIMUM WAGE

Minimum Wage:	\$	9.25
Minimum Cash Wage:	\$	2.23
(Tipped Employee)		
Maximum Tip Credit:	\$	7.02
Effective:		10/1/19

## 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:		1.50%
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>