

# District of Columbia Wage and Tax Facts 2021

## MINIMUM WAGE

Minimum Wage:	\$	15.00
Minimum Cash Wage:	\$	5.00
(Tipped Employee)		
Maximum Tip Credit:	\$	10.00
Effective: 7/1/20		

## 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:		1.6 - 7.0%
Standard New Employer Rate:		2.70%
Voluntary Contribution Permitted:		No

## DISABILITY INSURANCE

Employee Deduction:	None
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## 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  
5.75% Sales Tax

## 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/>