

# Delaware Wage and Tax Facts

## 2026

### 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:	\$	14,500
Employee Deduction:	None	
Employer Tax Rates:	0.3 - 6.5%	
Standard New Employer Rate:	1.00%	
Voluntary Contribution Permitted:	No	

### DISABILITY INSURANCE

Employee Deduction:	None
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### PAID FAMILY AND MEDICAL LEAVE

Maximum Taxable Earnings:	\$	184,500
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>