



Delaware Wage and Tax Facts

2026

MINIMUM WAGE

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

LOCAL INCOME TAXES

Please contact your payroll specialist for details.

STATE INCOME TAX

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

RECIPROCITY RULES

None

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

WORKERS' COMPENSATION

Please contact your insurance provider for details

DISABILITY INSURANCE

Employee Deduction:	None
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>240,000/QTR

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

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>