

Puerto Rico Wage and Tax Facts

2026

MINIMUM WAGE

Minimum Wage:	\$	10.50
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	8.37
Effective: 7/1/2024		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	7,000
Employee Deduction:		None
Employer Tax Rates:		2.2 - 5.4%
Standard New Employer Rate:		3.80%
Voluntary Contribution Permitted:		No

DISABILITY INSURANCE

Maximum Taxable Earnings:	\$	9,000
Employee Tax Rate:		0.30%
Employer Tax Rate:		0.30%

LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Dept of Revenue: www.hacienda.pr.gov
Dept of Labor & Human Relations: www.trabajo.pr.gov