



Puerto Rico Wage and Tax Facts

2026

MINIMUM WAGE		
Minimum Wage:	\$	10.50
Minimum Cash Wage: (Tipped Employee)	\$	2.13
Maximum Tip Credit:	\$	8.37

Effective: 7/1/2024

LOCAL INCOME TAXES		
		None

RECIPROCITY RULES		
		None

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:	No Provision	

WORKERS' COMPENSATION		
		Please contact your insurance provider for details

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

STAFFING SERVICES SUBJECT TO SALES TAX		
		Currently no legislation

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

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