

District of Columbia Wage and Tax Facts 2023

MINIMUM WAGE

Minimum Wage:	\$	16.10
Minimum Cash Wage:	\$	5.35
(Tipped Employee)		
Maximum Tip Credit:	\$	10.75
Effective: 7/1/22		

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

New Hire Reporting: <https://dc-newhire.com/>