



# Delaware Tax Information

## Wage Tax

1.25% if you work or live in the city of Wilmington

## Sales Tax

There is no sales tax in Delaware.

## Pensions

As a resident of Delaware, the amount of your pension and 401K income that is taxable for Federal purposes is also taxable in Delaware. However, for tax years after 1999, persons 60 years of age or older are entitled to a pension exclusion of up to \$12,500 or the amount of the pension and eligible retirement income (whichever is less). If you are under age 60 and receiving a pension, the exclusion amount is up to \$2,000. Source: State of Delaware, Department of finance Division of Revenue.

## Income Tax

Graduated based on net income, follows Federal Income Tax for Deductions. Delaware allows credit for income taxes paid to other states, which are subject to certain limitations. Personal credit: \$100. Split income on Delaware return permitted for two-income couples. Standard income deduction \$1,950 to \$2,400.

## Real Estate Transfer

3% of purchase price split between buyer and seller. First time buyers are exempt from 3/4% of transfer tax. The City of Wilmington periodically offers programs waiving their portion of the Transfer Tax for buyers purchasing a home within the city limits. Please check with the City of Wilmington, Department of Finance for more information at 302-571-4300.

## Annual Real Estate Tax

Approximately 1% of home's value as an estimate.

## Voting Information

New Castle County Board of Directors  
302-577-3464

You may register to vote at the courthouse of the county in which you reside. Bring proof of age (driver's license or birth certificate) and proof of residency (rental agreement or home sales agreement.)

## Hunting and Fishing Licenses

Licenses are required in the State of Delaware for fishing in non-tidal waters, as well as for hunting and trapping. Residents from age 15 through age 64 can obtain a hunting permit for \$12.50; for non-residents from age 15 through age 64 the fee is \$86. Cost for these licenses vary depending upon the type of hunting desired, duration of license, age and residency status.

Residents born after January 1, 1967 who wish to obtain a license must complete a ten-hour safety course before receiving a hunting license. Fishing licenses are available at the same offices and outlets as the hunting permits; the cost varies with the license duration and residency status. For more specific information and guidelines on hunting and fishing in Delaware, contact the State Fish and Wildlife Department at 302-739-3440.

Taxable Income	Rate
\$0-\$2,000	No Tax
\$2,000- \$5,000	2.20%
Between \$5,000-\$10,000	x amount over \$2,000
\$10,000-\$20,000	\$66.00 plus 3.90% x amount over \$5,000
\$20,000-\$25,000	\$261.00 plus 4.80% x amount over \$10,000
\$25,000-\$60,000	\$741.00 plus 5.20% x amount over \$20,000
\$60,000 & Over	\$1,001.00 plus 5.55% x amount over \$25,000
	\$2,943.50 plus 5.95% x amount over \$60,000

FOLLOWS FEDERAL INCOME TAX FOR DEDUCTIONS

Delaware Taxpayer Assistance 302-577-8200