

# City of Wilmington Wage Tax Information

## Earned Income Tax

The City of Wilmington Earned Income Tax - commonly known as the City Wage Tax - is calculated at 1.25% of gross wages and must be collected by New Castle County and submitted to the City of Wilmington for all employees who either reside or work in the City.

Please indicate below your residence mailing address and work location:

<b>Name</b>	
<b>Residence Street Address</b>	
<b>City</b>	
<b>State</b>	
<b>Zip</b>	

My residence is located within the City of Wilmington: Yes  No

<b>Work Location</b>	
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My work location is within the City of Wilmington: Yes  No

**Either my residence address or work location is in the City of Wilmington; I am subject to the City of Wilmington Wage Tax: Yes  No**

*I understand that I must notify the County if I change my residence address and that a physical residence address (not a PO Box) must be provided. I further understand that if I reside or work within the City of Wilmington, it is my responsibility to notify New Castle County if the appropriate deduction is not being made from my paycheck and acknowledge that I am responsible for all taxes, penalties and interest.*

**Employee Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Employer Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_