

## First State Taxes

Delaware has reduced its personal income taxes at all income levels. The State has never had a general sales tax or an inventory tax. There are no State real property taxes, and the local real property taxes are very low. The total State and local tax burden in Delaware is competitive with most other states. Details on the following can found within this section:

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## **Tax Advantages in Delaware**

The State of Delaware has adopted a clear, bipartisan policy to attract new business and encourage the expansion of existing operations. Key tax features include:

- No State or local general sales tax.
- No personal property or inventory taxes.
- Real property taxes are among the lowest in the country.
- Property tax relief for new construction and improvements of existing property.
- The exemption of certain investment and holding companies from corporate income tax.
- The adherence of the State tax structure to the federal definition of corporate net income so that companies may take full advantage of any federal tax law change, such as more rapid depreciation of newly purchased assets.
- Port of Wilmington foreign trade zone allows the deferment of import taxes.
- Public Utility Tax rebates of 50% on increased consumption for qualifying industries, and reduced rate for manufacturers and agricultural processors.
- Accelerated experience ratings for new employers.

### **Delaware's State/Local Tax Burden Fourth Lowest in Nation**

Consistently over the past two decades, Delaware has had one of the nation's lowest state and local tax burdens. Estimated at 8.8% of income, Delaware's 2007 state and local tax burden percentage ranks 4<sup>th</sup> lowest nationally, well below the national average of 11%. Delaware taxpayers pay \$3,804 per-capita in state and local taxes, and per capita state income is \$43,471.

### **Delaware Property Taxes Among Nation's Lowest**

Delaware is one of 13 states that impose no state-wide property tax levy. Taxes are assessed at the county level and are composed primarily of school district taxes. Delaware homeowners enjoy a non-recurring assessment of home values, resulting in some of the lowest property tax burdens in the nation.

## **Tax Incentives**

The Delaware Economic Development Office is able to provide detailed tax incentive estimates for a business whose operations qualify for any of the following:

### **New Economy Jobs Program**

The New Economy Jobs program allows employers to obtain up to a 65% rebate on the withholding taxes for their new Delaware taxpayers. To qualify, an employer must add at least 50 net new jobs with each having a minimum annual salary of \$100,000.

### **Blue Collar Job Act**

The Blue Collar Job Act provides eligible businesses that (1) are engaged in a qualified activity (listed below); (2) hire five or more qualified employees; and (3) make an investment of at least \$200,000 (\$40,000 per qualified employee) in a qualified facility, tax credits against corporate or personal income taxes, gross receipts tax, and public utility tax.

1. Manufacturing;
2. Wholesaling;
3. Scientific, agricultural or industrial research, development or testing;
4. Computer processing or data preparation or processing services;
5. Engineering services;
6. Consumer credit reporting services, including adjustment and collection services and credit reporting services;
7. Aviation services;
8. Non-custom computer software;
9. Telecommunications services;
10. Any combination of the activities described above; or,
11. The administration, management or support operations (including marketing) of any activity described above

These credits may be taken during the tax year in which the qualified facility is placed in service and for any of the nine following years. In addition to credits offered under the Targeted Industry Tax Incentives, qualifying firms receive \$400 corporate income tax credit per employee and per \$100,000 investment. The aggregate amount of credits claimed in any given year may not exceed 50% of the firm's tax liability. Businesses that are not subject to the corporate income tax (e.g., pass through entities such as S-Corporations) are entitled to use the credits against personal income tax by attaching Form 700, Business Tax Credits to their Delaware Resident or Part-Year/Non-Resident Personal Income Tax return of shareholders/partners/sole proprietors

### **Research & Development Tax Credit**

Qualified businesses that incur research and development expenses (as defined in Section 41(c) of the Internal Revenue Code) may elect Delaware research and development credits for the taxable year equal to: (1) 10% of the excess of the taxpayer's total Delaware qualified research and development expenses for the taxable year over the taxpayer's Delaware base amount, or (2) 50% of Delaware's apportioned share of taxpayer's federal research and development tax credit using the alternative incremental credit method

## **Tax Incentives Continued**

(Under Section 41(c)4 of the Internal Revenue Code). Credit is limited to 50% of the Delaware income tax liability. Any unused credit may be carried forward and applied to no more than 15 succeeding taxable years following the first taxable year for which the taxpayer was entitled to claim the credit. The total amount of credits approved with respect to all applicants cannot exceed \$5 million in any fiscal year. If applications exceed \$5 million, each qualified applicant will receive a credit equal to  $(\$5 \text{ million} \times \text{eligible credit for approved applicant} / \text{eligible credit for all approved applicants})$ .

## **Green Industries Tax Credits**

### **Waste Reductions**

Manufacturers that reduce their chemical waste, as reported under the Toxics Release Inventory, by 20% or their other wastes by 50% are granted a \$650 corporate income tax credit for each 10% reduction. Credits will be provided over a five-year period.

### **Industry Credits**

Eligible firms include: (a) manufacturers whose production inputs are comprised of at least 25% recycled materials; (b) firms that engage in the processing of materials removed from Delaware's solid waste stream for resale as input to manufacturers; and (c) firms that collect and distribute recycled materials, and/or materials removed from Delaware's solid waste stream for the purpose of recycling. In addition, eligible firms must meet the investment and employment criteria listed under Targeted Industry Tax Incentives.

In addition to credits offered under the Targeted Industry Tax Incentives, qualifying firms receive a \$650 corporate income tax credit per employee and per \$100,000 investment. Unused credits may be carried forward for a period of ten years. These firms also qualify for the ten-year gross receipts tax reductions.

### **Public Utility Tax Rebates for Industrial Users**

Industrial firms meeting the criteria for targeted industries tax credits are eligible for a rebate of 50% of the Public Utilities Tax imposed on new or increased consumption of gas and electricity for five years.

## **Property Tax Incentives**

### **New Construction – City of Wilmington – Christina Gateway**

The City of Wilmington grants property tax reductions for qualifying new construction in this targeted area within the City. These reductions apply only to the portion of the increased assessment attributed to new construction. No tax reduction is granted on land assessments. The City allows a 100% credit on the increased assessments for a period of five years, depending on the use of the facility and its location within the City.

## **Tax Incentives Continued**

### **Property Improvements – City of Wilmington – Christina Gateway**

The City of Wilmington offers a 100% reduction in property taxes for five years on increased assessments that are attributable to qualified improvements to existing buildings in this targeted area of the City.

### **New Construction and Renovations – New Castle County**

New Castle County exempts some qualified commercial and industrial construction or renovations within the City of Wilmington from County property and school taxes at a rate of 100% for the first year, decreasing by 10% a year until the full tax assessment is attained. The tax reduction, which must be applied for within 30 days of an assessment change notice, applies only to the increase in the building assessment of new construction or renovations. No tax reduction is granted on land assessments. The exemption is generally non-transferable.

### **New Industrial, Manufacturing, Warehousing or Commercial Construction – City of Newark**

Newark partially exempts, for ten years, all new industrial, manufacturing, and warehousing enterprises from real estate taxes levied on the increase in assessed valuation of the property attributable to the new construction. The exemption begins at 100% for the first year and decreases 10% annually through the ten-year period. Partial exemptions are also available for improvements to existing commercial structures and/or new construction in commercial zones. The ten-year exemptions vary by location within the City. Applications are required to initiate these programs.

### **New Construction or Renovation – City of Dover**

The City of Dover has three programs regarding construction and renovation projects. One program grants property tax waivers for eligible residential, commercial or office use projects within a defined target area in central Dover. The project must have a fair market value of materials and labor which exceeds the sum of \$15,000. The tax waiver is for a period of 10 years and applies only to new construction and renovation. No tax reduction is granted on land assessments. In addition, the City may waive the building permit fees and other construction permits for any qualifying project in the target area. The City also offers a 50% waiver of impact fees for eligible projects that maximize land use (e.g., with strong mixed use residential, commercial and office combination) in the target area. To be eligible for these development incentives, the owner must contribute 10% of the total value of the incentives to the Downtown Dover Development Corporation.

The second program allows wholesalers, financial institutions, and home office and operating units of insurance companies which invest a minimum of \$500,000 in a new or expanded facility and hire at least 20 qualified new employees to be eligible for the City's tax abatement program. Property taxes are reduced on a sliding scale from 90% the first year to 10% in the 9th year. Qualifying entities may be located anywhere in the City of Dover. The reduction rates are the same as used by Kent County (see below).

## **Tax Incentives Continued**

A third program allows property in the Historic District Zone to qualify for tax credit for historic property preservation, restoration, or rehabilitation. Tax credits equal 50% of cost of approval work up to \$6,000. The credit is applied to City real estate tax and is spread over ten years.

### **Kent County Property Tax Abatement for Industries**

Kent County offers tax abatement to targeted industries as well as exceptional investments. Manufacturers, wholesalers, financial institutions, and home offices and operating units of insurance companies which invest at least \$250,000 in a qualifying new or expanded facility and hire four (4) new permanent, full-time employees, as long as the application to receive the benefits is made on or before the date the Certificate of Occupancy is issued.

Any company that invests \$750,000 or more in a qualifying new or expanded facility and hires twelve (12) new, permanent full-time employees qualifies as long as the application to receive the benefits is made on or before the date a Certificate of Occupancy is issued.

## **Other Tax Credits**

### **Travelink**

Allows for an employer to obtain credits against taxable income for establishing a commuter reduction program approved by the Department of Transportation. Aimed at reducing traffic congestion on certain commuter routes during peak hours, Travelink offers up to a \$100,000 tax credit for qualified employers.

### **Historic Preservation**

Provides up to a 100% tax credit rebate of qualified expenditures made in the rehabilitation of any certified historic property. Tax credits may be used against personal income or bank franchise tax burdens, with credits ranging from \$5,000 to \$20,000, not to exceed the state's yearly fiscal limit of \$5,000,000.

## **Personal Taxes Have Been Lowered**

State personal income taxes for residents are assessed on Delaware taxable income. Delaware taxable income equals Delaware adjusted gross income (AGI) minus standard or itemized deductions. The starting point in calculating Delaware adjusted gross income is federal AGI. To federal AGI, taxpayers must add back income derived from securities issued by states or political subdivisions other than Delaware or its subdivisions. Effective January 1, 2000, taxpayers age 60 and over are entitled to exclude from taxable income up to \$12,500 of the aggregate amount received from the following sources: dividends, interest, rents, capital gains, employer-provided pensions, and qualified retirement plans (e.g., IRA's & 401(k) plants). Nonresidents are taxed on the portion of tax attributable to income derived from sources within Delaware. The current State tax rate schedule is graduated and includes seven rate brackets. Each taxpayer is allowed \$110 (effective January 1, 2000) in tax credits times the number of personal exemptions allowed for federal purposes plus those allowed to persons age 60 and over.

## Tax Incentives Continued

Delaware Taxable Income	Tax Liability
\$ 0 - \$ 2,000	\$ 0.00% of income
2,000 - 5,000	0.00 + 2.20% of income over \$ 2,000
5,000 - 10,000	66.00 + 3.90% of income over \$ 5,000
10,000 - 20,000	261.00 + 4.80% of income over \$10,000
20,000 - 25,000	741.00 + 5.20% of income over \$20,000
25,000 - 60,000	1,001.00 + 5.55% of income over \$25,000
\$60,000 and over	2,943.50 + 5.95% of income over \$60,000

Delaware Division of Revenue, 2007

### General Sales Tax

Delaware does not impose a general sales tax.

### Miscellaneous Personal Taxes

Cigarettes	\$0.55 per pack of twenty cigarettes
Beer	4.85 per barrel
Wine	0.97 per gallon
Liquor	3.64 per gallon - 25% or less ethyl alcohol by volume 5.46 per gallon - more than 25% ethyl alcohol by volume
Public Accommodations	8% of the room charge

### Business Taxes

Businesses should note that Delaware has no tax on inventories and no tax on process machinery or equipment. Businesses and individuals alike will be pleased to find no sales tax, no personal property tax, no unitary tax, no machinery or equipment tax, and no State-level real property tax in Delaware.

### Corporate Income Tax

The tax rate is 8.7 percent on net income. Taxes are not paid on interest from United States or State of Delaware obligations or subdivisions of either, nor on gains from the sale of United States or Delaware securities. Taxes are not paid on dividends of foreign corporations that qualify for, and claim, foreign tax credit on federal returns. Investment and holding companies maintaining and managing intangible investments, and collecting and distributing income from such investments or from tangible property outside Delaware, are exempt from State corporate income tax.

Income from interest, rents and royalties, patent and copyright royalties, and gains and losses from the disposition of real property is allocated directly to the states where the property is physically located or where the transaction took place, reduced by applicable expenses.

## Business Taxes Continued

For those businesses which operate interstate, unallocated corporate income is apportioned on an equally weighted three-factor formula that averages the ratios of: (1) Delaware property to total property, (2) Delaware wages to total wages, and (3) Delaware gross receipts to total gross receipts. The apportionment formula is applied to a company's entire taxable income, excluding allocated and exempt income.

Partnerships, sole proprietorships and shareholders of S Corporations are not subject to State corporate income taxes. Individuals carrying on business as partners or sole proprietors, or those who are shareholders of S Corporations, are liable for personal income taxes imposed by the State only on their proportionate share of partnership, proprietorship or S Corporate income. The business may be subject to occupational and/or business license fees, as well as a gross receipt tax on sales/services within Delaware.

### Bank Franchise Tax

The State of Delaware allows banks to elect into an alternative bank franchise system, allowing banks with multi-state operations to pay tax on income apportioned among the states in which they do business. This optional tax includes a three-factor apportionment for income tax, plus a location benefit tax reflecting the value utilizing Delaware's banking laws and bank system.

The Bank Income Tax Liability of an electing bank organization or trust company is computed by applying the following rates of tax to the electing banking organization or trust company's Elective Income Tax Base (i.e. entire net income of a banking organization or trust company which is apportioned to the State of Delaware):

Elective Income Tax Base	Tax Rate
Not Greater than \$50 million	7.00%
\$50 million to \$100 million	5.00%
\$100 million to \$500 million	3.00%
\$500 million to \$1.3 billion	1.00%
Greater than \$1.3 billion	0.50%

The Location Benefit Tax base consists of all property, cash, interest-bearing balances, securities, loans and leases, trading account assets, securitized assets, computed as of December 31 of the prior year for which Alternative Franchise Tax is paid, but shall not include such property, cash, interest-bearing balances, securities, loans and leases, trading account assets, securitized assets as are directly attributable to the operations of a branch operating entirely outside of this State. The Location Benefit Tax Liability shall be:

## Business Taxes Continued

Value of Assets	Tax Rate
\$2 billion to \$5 billion	\$ 2M + 0.015%
\$5 billion to \$20 billion	0.01%
\$20 billion to \$100 billion	0.01%

### Taxes Payable Upon Filing Certificate of Incorporation

A domestic corporation may be established under the General Corporation Law of Delaware by filing the proper documents with the Secretary of State. The initial cost is based on a company's authorized capital stock, either (A) par value stock or (B) no par value stock, as follows:

A. Par Value Stock	
Up to \$2,000,000	\$.20 per \$1,000
Over \$2,000,000 to \$20,000,000	\$.10 per 1,000
Over \$20,000,000	\$.04 per 1,000
B. No Par Value Stock	
Up to 20,000 shares	\$.01 per share
Over 20,000 shares to 2,000,000 shares	\$.005 per share
Over 2,000,000 shares	\$.004 per share

### Corporation Franchise Tax

Once a corporation has established Delaware as its legal home, the annual franchise tax includes:

A. Annual Report Filing Fee	\$25.00
B. Tax (lesser amount computed by (1) or (2) below):	
1. Authorized shares - par or no par:	
5,000 shares or less	\$75.00 per year
5,001 shares to 10,000 shares	150.00 per year
Each additional 10,000 shares or part thereof	75.00 per year
2. Assumed Par Value Capital Method – where the par value capital is taxed at a rate of \$250 per million or portion of a million. If the assumed par value capital is less than \$1,000,000, the tax is calculated by dividing the assumed par value capital by \$1,000,000 then multiplying the result by \$250.	

Whether the franchise tax is computed according to (1) or (2) above, the minimum tax is \$75 per year, and the maximum tax is \$165,000 per year.

## **Business Taxes Continued**

### **License Fees and Gross Receipt Taxes**

Most occupations and businesses require the purchase of a license in order to operate legally in Delaware. Although license fees are minimal, several types of businesses, including those listed below, are required to pay a gross receipts tax in addition to the business license fees. Gross receipts tax information for types of businesses other than those listed may be obtained from the Delaware Economic Development Office.

Manufacturers - \$75 annual fee for each place of business, plus a tax of 0.180 percent on the gross receipts for all goods manufactured in Delaware, regardless of the location of sale. In computing monthly gross receipts, the first \$1 million in receipts are not subject to taxation.

Automobile Manufacturers - \$75 annual fee for each place of business, plus a tax of 0.135 percent on the gross receipts for all goods manufactured in Delaware, regardless of the location of sale. In computing monthly gross receipts, the first \$1 million in receipts are not subject to taxation.

Wholesalers - \$75 annual fee for each place of business, plus a tax of 0.384 percent on the gross receipts of all goods physically delivered within Delaware to the purchaser. In computing monthly gross receipts, the first \$80,000 in receipts is not taxable. Manufacturers that also wholesale their products are subject to both the manufacturing and wholesale tax on gross receipts.

Retailers - \$75 annual fee, plus \$25 for each separate branch or additional business location. Each retailer pays an additional tax of 0.720 percent on the aggregate receipts in excess of \$50,000 per month.

Restaurants - \$75 annual fee, plus \$25 for each separate branch or location, plus an additional fee of 0.624 percent on aggregate receipts in excess of \$80,000 per month.

Food Processors - \$75 annual fee for each place of business, plus a tax of 0.192 percent on gross receipts, in excess of \$80,000 per month, from all goods sold within Delaware.

Farm Machinery Retailers - \$75 annual fee for each place of business, plus a tax of 0.096 percent on gross receipts in excess of \$80,000 per month.

Grocery Supermarket Retailers - \$75 annual fee, plus \$25 for each separate branch or additional business location plus an additional fee of 0.315 percent on receipts up to \$2 million and .590 percent on receipts thereafter.

Commercial Feed Dealer - \$75 annual fee for each place of business, plus a tax of 0.096 percent on gross receipts, in excess of \$80,000 per month, from all goods sold within Delaware.

### **Partnerships, Limited Partnerships and Limited Liability Companies**

The annual tax payable to the Secretary of the State due June following the close of the calendar year is \$250.

### **Miscellaneous Taxes and Fees**

1. Motor fuels - \$.23 per gallon.
2. Realty Transfer Tax – Generally, 1.5 percent (most localities have a 1.5 percent add on) of the gross sale price (0.75 percent by buyer and 0.75 percent by seller).

## **Business Taxes Continued**

3. Lease/Use Tax - Lessee 1.92 percent of rental payments (monthly); Lessor 0.288 percent of rental payments received in excess of \$150,000/quarter on personal property rentals, including automobiles, payable by the lessee.
4. Property Rental Tax - 0.384 percent on gross rentals of commercial property payable by the lessor.
5. Public Accommodations Tax – 8 percent excise on rents received for transient lodging in hotels, motels or tourist homes. Annual license fee: Hotel - \$25 per room and \$30 per suite; Motel - \$25 per room; Tourist home - \$15 per room.
6. Public Utilities Tax - 4.25 percent (2 percent for qualified manufacturers and food processors) excise on nonresidential consumption for:
  - a) Electricity used for any heat, light, or power. (Charges for electricity used in electrolytic, electroarcthermal, air separation and auto assembly manufacturing processes are exempt.) Also see Public Utility Tax Incentives, Page 12)
  - b) Natural gas piped from a distribution center to the user. (Charges for electricity used in electrolytic, electroarcthermal, and air separation manufacturing processes are exempt from taxation.) Also see Public Utility Tax Incentives, Page 12.
  - c) Intrastate telephone and telegraph communication services.
  - d) Cable television communication services are taxed at 2.125 percent (includes residential service).
7. Motor Vehicle Registration Fee
  - a) Passenger cars, station wagons - \$40 flat rate annually.
  - b) Commercial trucks, trailers, semi-trailers, and recreation vehicles - \$40 annually for gross weight of 5,000 pounds or less, plus \$18.00 for each additional 1000 pounds.
8. Motor Vehicle Document Fee (payable at time certificate of title is issued) - 3.75 percent of net purchase price - minimum fee, \$8.

## **Real Property Taxes**

County and municipal governments and school districts are financed in part through real property tax receipts. Real estate is subject to county property taxes, school district property taxes, vocational school district taxes, and if located within an incorporated area, municipal property taxes. There is no State-level tax on real or personal property. The total property tax burden depends on the tax rate, the property assessment, and the assessment ratio. These variables differ by geographic location in Delaware. The Delaware Economic Development Office can provide property tax information for all geographic areas within the State.

## **Low Real Estate Tax Burdens**

Delaware homeowners' property tax burden is considerably less than those of surrounding states and below the national average. This is due in part to the more affordable housing available in Delaware.

Delaware uses the same property tax rate structure for both commercial and residential properties. As a result, businesses can expect the same favorable property tax burden in Delaware as homeowners enjoy.

## Business Taxes Continued

### Withholding of Employee's Income Taxes

Every employer is required to deduct and withhold income taxes from wages and other remuneration paid to employees. The State Division of Revenue is responsible for approving employers' plans to insure that total withholdings will approximate each employee's estimated tax liability. Withholdings are deducted from each payroll and remitted to the State Division of Revenue.

### Unemployment Compensation

Unemployment insurance taxes are currently limited to wages of \$10,500 paid to any individual employee during a calendar year. The State imposes unemployment compensation tax rates on new and established employers according to the following procedures:

New employers – Non-construction industry employers are assigned a new employer rate equivalent to the average industry classification rate of all covered employers. The new, non-construction, employers rate for 2008 is 2.1 percent. New construction employers (NAICS 236, 237, 238) are assigned the higher of (1) the average of all employers in the new employer's three-digit NAICS classification or (2) the average construction industry rate. The minimum new construction industry employer rate for 2008 is 4.0 percent.

Established employers are assigned earned rates, which are based on the employer's and the State's unemployment experience. The rates range from a minimum of 0.1 percent to a maximum of 8.0 percent of the taxable wage base. These rates are established after two consecutive years of operation.

All employers are currently assessed a supplemental rate of 0.2 percent. As of January 1, 2008, the taxable wage base has been increased to the first \$10,500 of wages. The tax rate schedule for calendar year 2008 is as follows:

Unemployment Insurance Tax Rates				
Basic		Supplemental		Effective
Assessment Rate		Assessment Rate		Assessment Rate
0.1%-3.9%	+	0.20%	+	0.3%-4.1%
4.0%-5.9%	+	0.20%	+	4.2%-6.1%
6.0%-7.9%	+	0.20%	+	6.2%-8.1%
8.00%	+	0.20%	+	8.20%

## Business Taxes Continued

### Workers' Compensation

In Delaware, the Workers Compensation Law is administered by the Office of Workers' Compensation within the Department of Labor. This law provides prompt and reasonable income and medical benefits to work accident victims, or income benefits to their dependents, by mutual agreement or board decision. The law also serves to relieve employers of liability from common lawsuits involving negligence.

All employers must provide Workers' Compensation coverage for their employees through an outside insurer or, with the approval of the Department of Labor, through self-insurance. The Delaware Compensation Rating Bureau establishes rates, with final approval required from the State Insurance Commissioner. Effective In November, 2007, the Delaware Department of Insurance approved average decreases of 22 percent in residual markets rates and 17.75 percent in voluntary market loss costs to be effective on a new and renewal basis as of December 1, 2007. Rates are available from the Delaware Economic Development Office.

For the past few years, Delaware's Workers' Compensation benefits have been moderate when compared with the region.

### Workers Compensation Benefits

Workers' Compensation Benefits			
	Minimum	Maximum	Percent of
State	Payment	Payment	Worker's Wage
Delaware	\$181.18	\$543.53	66 2/3
Arizona	N/A	374.01	55
California	130	270	66 2/3
Washington, DC	255.5	1,022.00	66 2/3
Maryland	50	601	66 2/3
Massachusetts	N/A	738.1	60
New Jersey	35	666	70
New York	40	400	66 2/3
Pennsylvania	N/A	745	66 2/3
Virginia	184	736	66 2/3

U.S. Department of Labor, Employment Standards Administration  
Revised August, 2006