

# Delaware

## Delaware Exempts Poor Families from the Income Tax

**Delaware's 2001 income tax threshold — the income level at which families begin paying income tax:**

*Ranking among  
42 states with  
income taxes*

☞ For two-parent families of four: **\$20,300.**

**18<sup>th</sup> highest**

☞ For single-parent families of three: **\$14,700.**

**23<sup>rd</sup> highest**

**Delaware's 2001 income tax on working-poor and near-poor families:**

☞ No tax on families of three or four with *incomes at the poverty line* (\$14,129 for a family of three, \$18,104 for a family of four).

☞ For families of three with *incomes at 125% of poverty line* (\$17,661):  
**\$143.**

**17<sup>th</sup> highest**

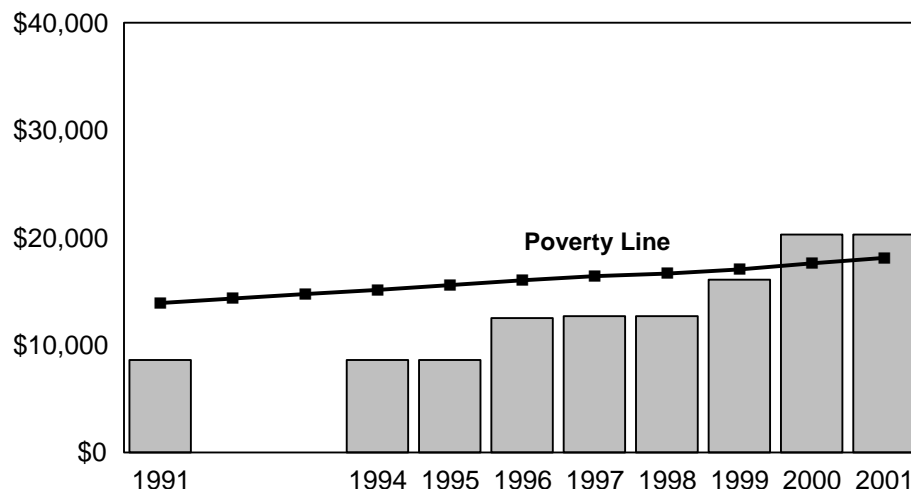
☞ For families of four with *incomes at 125% of poverty line* (\$22,630):  
**\$115.**

**21<sup>st</sup> lowest**

**Delaware's tax threshold for a two-parent family of four moved above the poverty line in 2000.**

☞ In 1991, a family of four owed tax when its income exceeded 62 percent of the poverty line. Delaware's tax threshold is now 112 percent of the poverty line.

### Income Tax Threshold for Family of Four



Year	Threshold
1991	\$8,600
1994	\$8,600
1995	\$8,600
1996	\$12,500
1997	\$12,700
1998	\$12,700
1999	\$16,100
2000	\$20,300
2001	\$20,300