



The state of Delaware offers many veteran benefits for service members and Veterans that have served in the Armed Forces of the United States of America. These benefits include income and property tax exemptions, financial exemptions, education and training programs, hunting and fishing licenses, vehicle registrations, and assistance with employment. Your residency, military career, and disability status may result in certain differences in what benefits you may be eligible for. The following are benefits for the state of Delaware.

### Delaware Veteran Financial Benefits

- **State Sales Tax:** Delaware does not impose a state or local sales tax but does impose a gross receipts tax on the seller of goods (tangible or otherwise) or provider of services in the state.
- **Social Security Income Taxes:** Social Security benefits are exempt.
- **Retired Military Pay Income Taxes:** Veteran's 60 years of age or older are eligible for a pension exclusion of up to \$12,500 or the amount of the pension and eligible retirement income (whichever is less). Eligible retirement income includes dividends, interest, capital gains, net rental income from real property and qualified retirement plans (IRS Sec. 4974), such as IRA, 401 (K), and Keough plans, and government deferred compensation plans (IRS Sec. 457). The combined total of pension and eligible retirement income may not exceed \$12,500 per person age 60 or over. If you are under age 60 and receiving a pension, the exclusion amount is limited to \$2,000. In Addition, the amount of \$2,000 may be excluded by any person who has a total and permanent disability or by a person who is over 60 years of age, and whose earned income in the taxable year is less than \$2,500 and whose adjusted gross income does not exceed \$10,000.
- **State Taxes on U.S. Department of Veterans Affairs Disability Dependency and Indemnity Compensation:** Dependency and Indemnity Compensation (DIC) is a tax-free monetary benefit paid to eligible survivors of military service members who died in the line of duty or eligible survivors of Veterans whose death resulted from a service-related injury or disease.
- **Military Survivor Benefit Plan (SBP)/ Reserve Component Survivor Benefit Plan (RCSBP)/ Retired Serviceman's Family Protection Plan (RSFPP) Delaware State Tax Benefits:** Generally subject to state taxes for those states with income tax.

#### Sales Tax:

- Statewide: None
- Counties: cannot levy an additional sales tax
- Gasoline Tax: 41.4 cents per gallon (includes all state, local and federal taxes)

### Recreation

**State Park Admission:** Any active duty military member or Veteran with an honorable discharge (including members of the Delaware National Guard), who live in the state and own a motor vehicle registered in Delaware gets a 50% discount for vehicle entrances to Delaware's state parks and recreational areas.

**Hunting, Trapping, Fishing License for Active Duty Military:** Active duty members stationed in Delaware pay the residential rate for hunting, trapping, and fishing licenses. Veterans with a VA disability rating of 60% can get any sports license for free.



## Education Programs

**Delaware National Guard Tuition Assistance:** Up to 100% tuition at state college/university or average of in-state tuition at private college or university in Delaware. Any active member of a federally recognized unit of the Delaware National Guard, who meets the requirements for satisfactory membership as defined by the Adjutant General of the Delaware National Guard, shall be eligible for funding support by the Delaware National Guard for certain post-secondary education tuition and fees.

**Delaware Educational Benefits for Children of Deceased Veterans Prisoners of War and Service Members Declared Missing in Action:** The State of Delaware provides educational benefits for the Children of deceased Veterans, POWs (Prisoners of War) and MIAs (Missing in Action). The per-student benefits may include funds for the payment of tuition and required institutional fees for an academic year. Benefits shall be limited to four years of training or education. The amount of benefit per student cannot exceed the amount of tuition and fees per academic year. Benefits are administered by the Delaware Postsecondary Education Commission.

**Delaware High School Diploma for Wartime Veterans:** Chapter 90 provides a High School Diploma to those Veterans who did not graduate from high school due to their military service during times of war or conflict. A Veteran who served during any of the following periods: World War II: December 7, 1941, through December 11, 1946, and also during occupation of defeated territories up to September 8, 1951; Korean War: June 27, 1950, through January 31, 1955; and Vietnam: May 1, 1961, through April 30, 1975.

**Delaware Interstate Compact on Educational Opportunity for Military Children:** It is the purpose of this compact to remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents by:

- Facilitating the timely enrollment of children of military families and ensuring that they are not placed at a disadvantage due to difficulty in the transfer of educational records from the previous school district or variations in entrance or age requirements
- Facilitating the student placement process through which children of military families are not disadvantaged by variations in attendance requirements, scheduling, sequencing, grading, course content or assessment
- Facilitating the qualification and eligibility for enrollment, educational programs, and participation in extracurricular academic, athletic and social activities
- Facilitating the on-time graduation of children of military families
- Providing for the promulgation and enforcement of administrative rules implementing the provisions of this compact
- Providing for the uniform collection and sharing of information between and among member states, schools and military families under this compact
- Promoting coordination between this compact and other compacts affecting military children
- Promoting flexibility and cooperation between the educational system, parents and the student in order to achieve educational success for the student



## **Housing:** The following are the sites for Veterans Homes

### **Delaware State Veterans Home at Milford**

#### **Eligibility for admission:**

- Veterans must be honorably discharged
- Veterans must be residents of Delaware for at least three years
- Have at least 180 days of active duty
- Reserve/Guard Members eligible for retirement pay at 60
- Veterans must require nursing home level care

#### **Employment and Job Training: Veterans Preference**

All honorably discharged Veterans can have 5 points added to any state employment examination scores. Those with a VA service-connected disability will get 10 points added to their score. Any preference points for which a Veteran would qualify may be claimed by his or her un-remarried widow, widower, spouse of a member of the armed forces who is POW or MIA, or spouse of a Veteran who is 100% permanently and totally disabled.

**Delaware State Employee Leave for Military Duty:** State Merit Employees, (employees that have completed their initial probationary period for full-time employment), who enter active military service are entitled to a leave of absence for the period of time of their tour of duty, extended for 90 calendar days beyond the date on which their active duty terminates. In addition, Merit employees who are ordered to attend training camp or to special duty training during scheduled work hours are entitled to paid military leave of 112.5 hours (based on a 37.5-hour workweek) or 120 hours (based on a 40-hour workweek). This leave accrues at the beginning of each calendar year. If the active duty tour extends beyond the number of hours for which employees are eligible to be paid, the portion of the leave beyond that time period shall be without pay or employees may request to use annual leave. Military leave is pro-rated for part-time employees. Delaware National Guard and Reserve members that state Merit Employees are eligible for leave for military duty.

**Delaware State Retirement Credited for Military Service:** If you were hired before July 1, 1976, you may receive service credit for up to five (5) years, for full-time active duty in the Armed Forces of the United States. However, you must have become an employee within five (5) years after completion of your tour of duty or within five (5) years after completion of a course of professional or vocational training (if such course was begun within five (5) years of completion of your tour of duty). The course of professional or vocational training is defined as one leading to a certificate, diploma or degree and offered by a public or private non-profit or proprietary institution approved by the Department of Education. You must have enrolled on a continuous, full-time basis and completed the course of instruction. If you are called into active service or volunteer for active service in the Armed Forces or the National Guard of the State while you are an active member within the plan and you return to your covered employment with the State within ninety (90) days of the discharge, you will receive full creditable service for such full-time continuous active military service. If you do not qualify for the above, you may purchase up to



five (5) years of credit for full-time active duty in the Armed Forces by paying into the plan an amount equal to the actuarial value of the credits purchased as determined by the Board of Pension Trustees. The credits so purchased cannot be used to determine eligibility for a pension; however, it will be used in the calculation of the benefit.

**Compensation for Delaware National Guard Duty:** For every day of service while on State duty on account of an emergency or impending emergency, each enlisted member, officer or warrant officer of the Delaware National Guard shall receive a sum equal to twice the per diem, pay and allowances that military personnel of like grade and length of service in the United States military would be entitled to receive for a similar period of service. For state duty outside of emergency or impending emergency responses, including training or other nonemergency response authorized by the Adjutant General, members of the Delaware National Guard shall receive a sum equal to the per diem, pay, and allowances that military personnel of like grade and length of service in the United States military receive for a similar period of service, with the exception of radiological emergency preparedness (REP) events. For REP events, members of the Delaware National Guard shall receive a sum equal to allowances and twice the base pay.

## Burials and Memorials

Please note that your preference regarding burial in a national cemetery and use of a headstone provided by VA should be documented and kept with your paperwork and medical records. Eligibility for burial in the cemetery is the same as for VA national cemeteries. Spouses may also be eligible for burial.

National Cemeteries include:

Bear: [New Castle County Veterans Cemetery](#)

Millsboro: [Sussex County Veterans Cemetery](#)

## Delaware VA Benefit Resources

Delaware provides Veterans with a Regional Benefits Office and a VA Medical Center.

### Delaware VA Regional Benefits Office

- **Wilmington:** [Wilmington Regional Office](#)

### Delaware VA Medical Centers

- **Wilmington:** [Wilmington VA Medical Center](#)

### Important information for Delaware Veteran Benefits:

For Veterans applying for VA benefits for the first time, you must submit a copy of your DD 214 (discharge paperwork). This will provide your discharge status, along with your full name, social security number, branch of service, and dates for which you served. Honorable and general discharges qualify a Veteran for most VA benefits.



You should always keep your paperwork, along with your medical records, in a safe place where you and your family can have access to them. It is imperative to have it in a location where it cannot be destroyed or tampered with, which includes a safe.

Your eligibility for most VA benefits is based upon discharge from active military service under other than dishonorable conditions. Active service means full-time service as a member of the Army, Navy, Air Force, Marine Corps, Coast Guard, or as a commissioned officer of the Public Health Service, the Environmental Services Administration or the National Oceanic and Atmospheric Administration.

Any Veteran discharged from the military under the conditions of "Dishonorable" due to bad conduct discharges issued by general courts-martial may bar VA benefits. Veterans in prison and parolees may be eligible for certain VA benefits. VA regional offices can clarify the eligibility of prisoners, parolees, and individuals with multiple discharges issued under differing conditions.

\*This information is accurate as of December 2019