

Maine Wage and Tax Facts

MINIMUM WAGE

Minimum Wage:	\$	9.00
Minimum Cash Wage:	\$	5.00
(Tipped Employee)		
Maximum Tip Credit:	\$	4.00
Effective: 1/1/17		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.00%

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$	12,000
Employee Deduction:		None
Employer 2017 Tax Rates:		0.55 - 5.46%
Standard 2017 New Employer Rate:		1.83%
Voluntary Contribution Permitted:		Yes

DISABILITY INSURANCE

Employee Deduction:	None
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LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Revenue Services: www.maine.gov/revenue
 Dept of Labor: www.maine.gov/labor
 New Hire Reporting:
<http://www.maine.gov/dhhs/OIAS/dser/employer/index.html>