

Massachusetts Wage and Tax Facts 2018

MINIMUM WAGE

Minimum Wage:	\$	11.00
Minimum Cash Wage:	\$	3.75
(Tipped Employee)		
Maximum Tip Credit:	\$	7.25
Effective: 1/1/17		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.10%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	15,000
Employee Deduction:	None	
Employer Tax Rates:	0.83 - 12.65%	
Standard New Employer Rate:	2.13%	
Employer Medical Assistance Contribution:	0.18 - 0.51%	
(0.18% fourth year of liability, 0.36% fifth year and 0.51% sixth year and later)		
Workforce Training Fund Rate	0.056%	
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

Dept of Revenue: www.mass.gov/dor
Labor & Workforce Development: www.mass.gov/lwd

New Hire Reporting: <http://www.mass.gov/dor/child-support/employers/new-hire-reporting/>