

Massachusetts Wage and Tax Facts 2025

MINIMUM WAGE

Minimum Wage:	\$	15.00
Minimum Cash Wage:	\$	6.75
(Tipped Employee)		
Maximum Tip Credit:	\$	8.25
Effective: 1/1/23		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.00%
Surtax on taxable wages over \$1M	4.00%

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	15,000
Employee Deduction:	None	
Employer Tax Rates:	0.56 - 18.55%	
Standard New Employer Rate:	2.42%	
Employer Medical Assistance Contribution:	0.12 - 0.34%	
(0.12% fourth year of liability, 0.24% fifth year and 0.34% sixth year and later)		
Workforce Training Fund Rate	0.56%	
Voluntary Contribution Permitted:	Yes	

DISABILITY INSURANCE

Employee Deduction:	None
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PAID FAMILY LEAVE

Maximum Taxable Earnings:	\$	176,100
Employee Tax Rates:	0.46%	
Employer Tax Rates:	0.42%	

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/>