

Maine Wage and Tax Facts 2022

MINIMUM WAGE

Minimum Wage:	\$	12.75
Minimum Cash Wage:	\$	6.38
(Tipped Employee)		
Maximum Tip Credit:	\$	6.37
Effective: 1/1/22		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	12,000
Employee Deduction:		None
Employer Tax Rates:		0.53 - 6.16%
Standard New Employer Rate:		2.24%
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>