

# Maine Wage and Tax Facts 2023

## MINIMUM WAGE

Minimum Wage:	\$	13.80
Minimum Cash Wage:	\$	6.90
(Tipped Employee)		
Maximum Tip Credit:	\$	6.90
Effective: 1/1/23		

## 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](http://www.maine.gov/revenue)  
Dept of Labor: [www.maine.gov/labor](http://www.maine.gov/labor)

New Hire Reporting:  
<http://www.maine.gov/dhhs/OIAS/dser/employer/index.html>