

Maine Wage and Tax Facts 2026

MINIMUM WAGE

Minimum Wage:	\$	15.10
Minimum Cash Wage:	\$	7.55
(Tipped Employee)		
Maximum Tip Credit:	\$	7.55

Effective: 1/1/26

**cities/municipalities may have their own minimum wage

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 - 6.29%
Standard New Employer Rate:		2.23%
Voluntary Contribution Permitted:		Yes

DISABILITY INSURANCE

Employee Deduction:	None
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PAID FAMILY AND MEDICAL LEAVE

Maximum Taxable Earnings:	\$	184,500
Employer Contribution (15+ employees)		1.00%
Employer Contribution (1-14 employees)		0.50%
Employee Contribution:		*0.50%

*Employer is responsible for full amount but can deduct up to 0.5% from employees

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>