



# 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		

### LOCAL INCOME TAXES

None

STATE INCOME TAX		
Wage Withholding:	Tables	None
Supplemental Wage/Bonus Rate:	5.00%	

### RECIPROCITY RULES

None

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

Please contact your insurance provider for details

### STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

DISABILITY INSURANCE		
Employee Deduction:		None

### 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.t>

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