



Massachusetts Wage and Tax Facts

2026

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

LOCAL INCOME TAXES
None

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

RECIPROCITY RULES
None

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	15,000
Employee Deduction:		None
Employer Tax Rates:		0.83 - 12.65%
Standard New Employer Rate:		2.13%
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		0.056%
Voluntary Contribution Permitted:		Yes

WORKERS' COMPENSATION
Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

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/

PAID FAMILY LEAVE		
Maximum Taxable Earnings:	\$	184,500
Employee Tax Rates:		0.46%
Employer Tax Rates:		0.42%