

# Massachusetts Wage and Tax Facts 2026

## MINIMUM WAGE

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

## STATE INCOME TAX

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

## 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

## DISABILITY INSURANCE

Employee Deduction:	None
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## PAID FAMILY LEAVE

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

## 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

Dept of Revenue: [www.mass.gov/dor](http://www.mass.gov/dor)  
Labor & Workforce Development: [www.mass.gov/lwd](http://www.mass.gov/lwd)  
New Hire Reporting: <http://www.mass.gov/dor/child-support/employers/new-hire-reporting/>