

Maine Wage and Tax Facts 2024

MINIMUM WAGE

Minimum Wage:	\$	14.15
Minimum Cash Wage:	\$	7.08
(Tipped Employee)		
Maximum Tip Credit:	\$	7.07
Effective: 1/1/24		

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 - 5.75%	
Standard New Employer Rate:	2.04%	
Voluntary Contribution Permitted:	Yes	

DISABILITY INSURANCE

Employee Deduction:	None
---------------------	------

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>