

Maine Wage and Tax Facts 2020

MINIMUM WAGE

Minimum Wage:	\$	12.00
Minimum Cash Wage:	\$	6.00
(Tipped Employee)		
Maximum Tip Credit:	\$	6.00
Effective: 1/1/20		

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:	0.06 - 5.46%	
Standard New Employer Rate:	1.92%	
Voluntary Contribution Permitted:	Yes	

DISABILITY INSURANCE

Employee Deduction:	None
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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>