



Commonwealth of Massachusetts

Department of Revenue

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Massachusetts **Circular M**

Income Tax Withholding Tables
Effective January 1, 2016

MASSACHUSETTS DEPARTMENT OF REVENUE
WEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2016

How to use the **WEEKLY** wage-bracket table method of Massachusetts income tax withholding:

1. A claimed spouse counts as "4" exemptions for Massachusetts income tax withholding purposes.
2. If employee is head of household, withhold \$2.35 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$2.16 less than amount shown in the tax column for each such person.
4. If employee has exemptions or wages not covered by the table, use the percentage method on page 12.
5. If employee claims that he/she is a full-time student whose annual income will not exceed \$8,000, do not withhold Mass. income tax.
6. If employee claims that he/she is exempt under MSRRRA and has filed Form M-4-MS, do not withhold Massachusetts income tax.

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
\$ 1	\$150	5.1%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
150	160	7.30	2.98	2.00	1.02	.04	.00	.00	.00	.00	.00	.00
160	170	7.77	3.46	2.48	1.49	.51	.00	.00	.00	.00	.00	.00
170	180	8.24	3.93	2.95	1.97	.98	.00	.00	.00	.00	.00	.00
180	190	8.71	4.40	3.42	2.44	1.46	.47	.00	.00	.00	.00	.00
190	200	9.18	4.87	3.89	2.91	1.93	.95	.00	.00	.00	.00	.00
200	210	9.66	5.34	4.36	3.38	2.40	1.42	.44	.00	.00	.00	.00
210	220	10.13	5.81	4.83	3.85	2.87	1.89	.91	.00	.00	.00	.00
220	230	10.60	6.28	5.30	4.32	3.34	2.36	1.38	.40	.00	.00	.00
230	240	11.07	6.75	5.77	4.79	3.81	2.83	1.85	.87	.00	.00	.00
240	250	11.54	7.22	6.24	5.26	4.28	3.30	2.32	1.34	.36	.00	.00
250	260	12.01	7.69	6.71	5.73	4.75	3.77	2.79	1.81	.83	.00	.00
260	270	12.48	8.17	7.18	6.20	5.22	4.24	3.26	2.28	1.30	.32	.00
270	280	12.95	8.64	7.66	6.68	5.69	4.71	3.73	2.75	1.77	.79	.00
280	290	13.42	9.11	8.13	7.15	6.17	5.18	4.20	3.22	2.24	1.26	.28
290	300	13.89	9.58	8.60	7.62	6.64	5.66	4.67	3.69	2.71	1.73	.75
300	310	14.37	10.05	9.07	8.09	7.11	6.13	5.15	4.17	3.18	2.20	1.22
310	320	14.84	10.52	9.54	8.56	7.58	6.60	5.62	4.64	3.66	2.67	1.69
320	330	15.31	10.99	10.01	9.03	8.05	7.07	6.09	5.11	4.13	3.15	2.16
330	340	15.78	11.46	10.48	9.50	8.52	7.54	6.56	5.58	4.60	3.62	2.64
340	350	16.25	11.93	10.95	9.97	8.99	8.01	7.03	6.05	5.07	4.09	3.11
350	360	16.72	12.40	11.42	10.44	9.46	8.48	7.50	6.52	5.54	4.56	3.58
360	370	17.19	12.88	11.89	10.91	9.93	8.95	7.97	6.99	6.01	5.03	4.05
370	380	17.66	13.35	12.37	11.39	10.40	9.42	8.44	7.46	6.48	5.50	4.52
380	390	18.13	13.82	12.84	11.86	10.88	9.89	8.91	7.93	6.95	5.97	4.99
390	400	18.60	14.29	13.31	12.33	11.35	10.37	9.38	8.40	7.42	6.44	5.46
400	410	19.07	14.76	13.78	12.80	11.82	10.84	9.86	8.87	7.89	6.91	5.93
410	420	19.55	15.23	14.25	13.27	12.29	11.31	10.33	9.35	8.37	7.38	6.40
420	430	20.02	15.70	14.72	13.74	12.76	11.78	10.80	9.82	8.84	7.86	6.87
430	440	20.49	16.17	15.19	14.21	13.23	12.25	11.27	10.29	9.31	8.33	7.35
440	450	20.96	16.64	15.66	14.68	13.70	12.72	11.74	10.76	9.78	8.80	7.82
450	460	21.43	17.11	16.13	15.15	14.17	13.19	12.21	11.23	10.25	9.27	8.29
460	470	21.90	17.59	16.60	15.62	14.64	13.66	12.68	11.70	10.72	9.74	8.76
470	480	22.37	18.06	17.08	16.09	15.11	14.13	13.15	12.17	11.19	10.21	9.23
480	490	22.84	18.53	17.55	16.57	15.59	14.60	13.62	12.64	11.66	10.68	9.70
490	500	23.31	19.00	18.02	17.04	16.06	15.08	14.09	13.11	12.13	11.15	10.17
500	510	23.79	19.48	18.50	17.52	16.54	15.56	14.57	13.59	12.61	11.63	10.65
510	520	24.30	19.99	19.01	18.03	17.05	16.07	15.08	14.10	13.12	12.14	11.16
520	530	24.81	20.50	19.52	18.54	17.56	16.58	15.59	14.61	13.63	12.65	11.67
530	540	25.32	21.01	20.03	19.05	18.07	17.09	16.10	15.12	14.14	13.16	12.18
540	550	25.83	21.52	20.54	19.56	18.58	17.60	16.61	15.63	14.65	13.67	12.69
550	560	26.34	22.03	21.05	20.07	19.09	18.11	17.12	16.14	15.16	14.18	13.20
560	570	26.85	22.54	21.56	20.58	19.60	18.62	17.63	16.65	15.67	14.69	13.71
570	580	27.36	23.05	22.07	21.09	20.11	19.13	18.14	17.16	16.18	15.20	14.22
580	590	27.87	23.56	22.58	21.60	20.62	19.64	18.65	17.67	16.69	15.71	14.73
590	600	28.38	24.07	23.09	22.11	21.13	20.15	19.16	18.18	17.20	16.22	15.24
600	610	28.89	24.58	23.60	22.62	21.64	20.66	19.67	18.69	17.71	16.73	15.75

Massachusetts WEEKLY payroll period, effective January 1, 2016 (cont'd.)
If the payroll period with respect to an employee is WEEKLY

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
610	620	29.40	25.09	24.11	23.13	22.15	21.17	20.18	19.20	18.22	17.24	16.26
620	630	29.91	25.60	24.62	23.64	22.66	21.68	20.69	19.71	18.73	17.75	16.77
630	640	30.42	26.11	25.13	24.15	23.17	22.19	21.20	20.22	19.24	18.26	17.28
640	650	30.93	26.62	25.64	24.66	23.68	22.70	21.71	20.73	19.75	18.77	17.79
650	660	31.44	27.13	26.15	25.17	24.19	23.21	22.22	21.24	20.26	19.28	18.30
660	670	31.95	27.64	26.66	25.68	24.70	23.72	22.73	21.75	20.77	19.79	18.81
670	680	32.46	28.15	27.17	26.19	25.21	24.23	23.24	22.26	21.28	20.30	19.32
680	690	32.97	28.66	27.68	26.70	25.72	24.74	23.75	22.77	21.79	20.81	19.83
690	700	33.48	29.17	28.19	27.21	26.23	25.25	24.26	23.28	22.30	21.32	20.34
700	710	33.99	29.68	28.70	27.72	26.74	25.76	24.77	23.79	22.81	21.83	20.85
710	720	34.50	30.19	29.21	28.23	27.25	26.27	25.28	24.30	23.32	22.34	21.36
720	730	35.01	30.70	29.72	28.74	27.76	26.78	25.79	24.81	23.83	22.85	21.87
730	740	35.52	31.21	30.23	29.25	28.27	27.29	26.30	25.32	24.34	23.36	22.38
740	750	36.03	31.72	30.74	29.76	28.78	27.80	26.81	25.83	24.85	23.87	22.89
750	760	36.54	32.23	31.25	30.27	29.29	28.31	27.32	26.34	25.36	24.38	23.40
760	770	37.05	32.74	31.76	30.78	29.80	28.82	27.83	26.85	25.87	24.89	23.91
770	780	37.56	33.25	32.27	31.29	30.31	29.33	28.34	27.36	26.38	25.40	24.42
780	790	38.07	33.76	32.78	31.80	30.82	29.84	28.85	27.87	26.89	25.91	24.93
790	800	38.58	34.27	33.29	32.31	31.33	30.35	29.36	28.38	27.40	26.42	25.44
800	810	39.09	34.78	33.80	32.82	31.84	30.86	29.87	28.89	27.91	26.93	25.95
810	820	39.60	35.29	34.31	33.33	32.35	31.37	30.38	29.40	28.42	27.44	26.46
820	830	40.11	35.80	34.82	33.84	32.86	31.88	30.89	29.91	28.93	27.95	26.97
830	840	40.62	36.31	35.33	34.35	33.37	32.39	31.40	30.42	29.44	28.46	27.48
840	850	41.13	36.82	35.84	34.86	33.88	32.90	31.91	30.93	29.95	28.97	27.99
850	860	41.64	37.33	36.35	35.37	34.39	33.41	32.42	31.44	30.46	29.48	28.50
860	870	42.15	37.84	36.86	35.88	34.90	33.92	32.93	31.95	30.97	29.99	29.01
870	880	42.66	38.35	37.37	36.39	35.41	34.43	33.44	32.46	31.48	30.50	29.52
880	890	43.17	38.86	37.88	36.90	35.92	34.94	33.95	32.97	31.99	31.01	30.03
890	900	43.68	39.37	38.39	37.41	36.43	35.45	34.46	33.48	32.50	31.52	30.54
900	910	44.19	39.88	38.90	37.92	36.94	35.96	34.97	33.99	33.01	32.03	31.05
910	920	44.70	40.39	39.41	38.43	37.45	36.47	35.48	34.50	33.52	32.54	31.56
920	930	45.21	40.90	39.92	38.94	37.96	36.98	35.99	35.01	34.03	33.05	32.07
930	940	45.72	41.41	40.43	39.45	38.47	37.49	36.50	35.52	34.54	33.56	32.58
940	950	46.23	41.92	40.94	39.96	38.98	38.00	37.01	36.03	35.05	34.07	33.09
950	960	46.74	42.43	41.45	40.47	39.49	38.51	37.52	36.54	35.56	34.58	33.60
960	970	47.25	42.94	41.96	40.98	40.00	39.02	38.03	37.05	36.07	35.09	34.11
970	980	47.76	43.45	42.47	41.49	40.51	39.53	38.54	37.56	36.58	35.60	34.62
980	990	48.27	43.96	42.98	42.00	41.02	40.04	39.05	38.07	37.09	36.11	35.13
990	1000	48.78	44.47	43.49	42.51	41.53	40.55	39.56	38.58	37.60	36.62	35.64
1000	1010	49.29	44.98	44.00	43.02	42.04	41.06	40.07	39.09	38.11	37.13	36.15
1010	1020	49.80	45.49	44.51	43.53	42.55	41.57	40.58	39.60	38.62	37.64	36.66
1020	1030	50.31	46.00	45.02	44.04	43.06	42.08	41.09	40.11	39.13	38.15	37.17
1030	1040	50.82	46.51	45.53	44.55	43.57	42.59	41.60	40.62	39.64	38.66	37.68
1040	1050	51.33	47.02	46.04	45.06	44.08	43.10	42.11	41.13	40.15	39.17	38.19
1050	1060	51.84	47.53	46.55	45.57	44.59	43.61	42.62	41.64	40.66	39.68	38.70
1060	1070	52.35	48.04	47.06	46.08	45.10	44.12	43.13	42.15	41.17	40.19	39.21
1070	1080	52.86	48.55	47.57	46.59	45.61	44.63	43.64	42.66	41.68	40.70	39.72
1080	1090	53.37	49.06	48.08	47.10	46.12	45.14	44.15	43.17	42.19	41.21	40.23
1090	1100	53.88	49.57	48.59	47.61	46.63	45.65	44.66	43.68	42.70	41.72	40.74
1100	1110	54.39	50.08	49.10	48.12	47.14	46.16	45.17	44.19	43.21	42.23	41.25
1110	1120	54.90	50.59	49.61	48.63	47.65	46.67	45.68	44.70	43.72	42.74	41.76
1120	1130	55.41	51.10	50.12	49.14	48.16	47.18	46.19	45.21	44.23	43.25	42.27
1130	1140	55.92	51.61	50.63	49.65	48.67	47.69	46.70	45.72	44.74	43.76	42.78
1140	1150	56.43	52.12	51.14	50.16	49.18	48.20	47.21	46.23	45.25	44.27	43.29
1150	1160	56.94	52.63	51.65	50.67	49.69	48.71	47.72	46.74	45.76	44.78	43.80
1160	1170	57.45	53.14	52.16	51.18	50.20	49.22	48.23	47.25	46.27	45.29	44.31

MASSACHUSETTS DEPARTMENT OF REVENUE

BIWEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2016

How to use the **BIWEEKLY** wage-bracket table method of Massachusetts income tax withholding:

1. A claimed spouse counts as "4" exemptions for Massachusetts income tax withholding purposes.
2. If employee is head of household, withhold \$4.71 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$4.32 less than amount shown in the tax column for each such person.
4. If employee has exemptions or wages not covered by the table, use the percentage method on page 12.
5. If employee claims that he/she is a full-time student whose annual income will not exceed \$8,000, do not withhold Mass. income tax.
6. If employee claims that he/she is exempt under MSRRRA and has filed Form M-4-MS, do not withhold Massachusetts income tax.

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
\$ 1	\$300	5.1%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
300	320	14.60	5.97	4.01	2.05	.09	.00	.00	.00	.00	.00	.00
320	340	15.54	6.91	4.95	2.99	1.03	.00	.00	.00	.00	.00	.00
340	360	16.48	7.85	5.89	3.93	1.97	.01	.00	.00	.00	.00	.00
360	380	17.43	8.80	6.83	4.87	2.91	.95	.00	.00	.00	.00	.00
380	400	18.37	9.74	7.78	5.81	3.85	1.89	.00	.00	.00	.00	.00
400	420	19.31	10.68	8.72	6.76	4.80	2.83	.87	.00	.00	.00	.00
420	440	20.25	11.62	9.66	7.70	5.74	3.78	1.81	.00	.00	.00	.00
440	460	21.19	12.56	10.60	8.64	6.68	4.72	2.76	.79	.00	.00	.00
460	480	22.14	13.51	11.54	9.58	7.62	5.66	3.70	1.74	.00	.00	.00
480	500	23.08	14.45	12.49	10.52	8.56	6.60	4.64	2.68	.72	.00	.00
500	520	24.02	15.39	13.43	11.47	9.50	7.54	5.58	3.62	1.66	.00	.00
520	540	24.96	16.33	14.37	12.41	10.45	8.49	6.52	4.56	2.60	.64	.00
540	560	25.90	17.27	15.31	13.35	11.39	9.43	7.47	5.50	3.54	1.58	.00
560	580	26.85	18.22	16.25	14.29	12.33	10.37	8.41	6.45	4.48	2.52	.56
580	600	27.79	19.16	17.20	15.23	13.27	11.31	9.35	7.39	5.43	3.47	1.50
600	620	28.73	20.10	18.14	16.18	14.21	12.25	10.29	8.33	6.37	4.41	2.45
620	640	29.67	21.04	19.08	17.12	15.16	13.20	11.23	9.27	7.31	5.35	3.39
640	660	30.61	21.98	20.02	18.06	16.10	14.14	12.18	10.21	8.25	6.29	4.33
660	680	31.56	22.93	20.96	19.00	17.04	15.08	13.12	11.16	9.19	7.23	5.27
680	700	32.50	23.87	21.91	19.94	17.98	16.02	14.06	12.10	10.14	8.17	6.21
700	720	33.44	24.81	22.85	20.89	18.92	16.96	15.00	13.04	11.08	9.12	7.16
720	740	34.38	25.75	23.79	21.83	19.87	17.90	15.94	13.98	12.02	10.06	8.10
740	760	35.32	26.69	24.73	22.77	20.81	18.85	16.89	14.92	12.96	11.00	9.04
760	780	36.27	27.64	25.67	23.71	21.75	19.79	17.83	15.87	13.90	11.94	9.98
780	800	37.21	28.58	26.62	24.65	22.69	20.73	18.77	16.81	14.85	12.88	10.92
800	820	38.15	29.52	27.56	25.60	23.63	21.67	19.71	17.75	15.79	13.83	11.87
820	840	39.09	30.46	28.50	26.54	24.58	22.61	20.65	18.69	16.73	14.77	12.81
840	860	40.03	31.40	29.44	27.48	25.52	23.56	21.60	19.63	17.67	15.71	13.75
860	880	40.98	32.34	30.38	28.42	26.46	24.50	22.54	20.58	18.61	16.65	14.69
880	900	41.92	33.29	31.33	29.36	27.40	25.44	23.48	21.52	19.56	17.59	15.63
900	920	42.86	34.23	32.27	30.31	28.34	26.38	24.42	22.46	20.50	18.54	16.58
920	940	43.80	35.17	33.21	31.25	29.29	27.32	25.36	23.40	21.44	19.48	17.52
940	960	44.74	36.11	34.15	32.19	30.23	28.27	26.31	24.34	22.38	20.42	18.46
960	980	45.69	37.05	35.09	33.13	31.17	29.21	27.25	25.29	23.32	21.36	19.40
980	1000	46.63	38.00	36.04	34.07	32.11	30.15	28.19	26.23	24.27	22.30	20.34
1000	1020	47.59	38.96	36.99	35.03	33.07	31.11	29.15	27.19	25.23	23.26	21.30
1020	1040	48.61	39.98	38.01	36.05	34.09	32.13	30.17	28.21	26.25	24.28	22.32
1040	1060	49.63	41.00	39.03	37.07	35.11	33.15	31.19	29.23	27.27	25.30	23.34
1060	1080	50.65	42.02	40.05	38.09	36.13	34.17	32.21	30.25	28.29	26.32	24.36
1080	1100	51.67	43.04	41.07	39.11	37.15	35.19	33.23	31.27	29.31	27.34	25.38
1100	1120	52.69	44.06	42.09	40.13	38.17	36.21	34.25	32.29	30.33	28.36	26.40
1120	1140	53.71	45.08	43.11	41.15	39.19	37.23	35.27	33.31	31.35	29.38	27.42
1140	1160	54.73	46.10	44.13	42.17	40.21	38.25	36.29	34.33	32.37	30.40	28.44
1160	1180	55.75	47.12	45.15	43.19	41.23	39.27	37.31	35.35	33.39	31.42	29.46
1180	1200	56.77	48.14	46.17	44.21	42.25	40.29	38.33	36.37	34.41	32.44	30.48
1200	1220	57.79	49.16	47.19	45.23	43.27	41.31	39.35	37.39	35.43	33.46	31.50

**Massachusetts BIWEEKLY payroll period, effective January 1, 2016 (cont'd.)
If the payroll period with respect to an employee is BIWEEKLY**

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
1220	1240	58.81	50.18	48.21	46.25	44.29	42.33	40.37	38.41	36.45	34.48	32.52
1240	1260	59.83	51.20	49.23	47.27	45.31	43.35	41.39	39.43	37.47	35.50	33.54
1260	1280	60.85	52.22	50.25	48.29	46.33	44.37	42.41	40.45	38.49	36.52	34.56
1280	1300	61.87	53.24	51.27	49.31	47.35	45.39	43.43	41.47	39.51	37.54	35.58
1300	1320	62.89	54.26	52.29	50.33	48.37	46.41	44.45	42.49	40.53	38.56	36.60
1320	1340	63.91	55.28	53.31	51.35	49.39	47.43	45.47	43.51	41.55	39.58	37.62
1340	1360	64.93	56.30	54.33	52.37	50.41	48.45	46.49	44.53	42.57	40.60	38.64
1360	1380	65.95	57.32	55.35	53.39	51.43	49.47	47.51	45.55	43.59	41.62	39.66
1380	1400	66.97	58.34	56.37	54.41	52.45	50.49	48.53	46.57	44.61	42.64	40.68
1400	1420	67.99	59.36	57.39	55.43	53.47	51.51	49.55	47.59	45.63	43.66	41.70
1420	1440	69.01	60.38	58.41	56.45	54.49	52.53	50.57	48.61	46.65	44.68	42.72
1440	1460	70.03	61.40	59.43	57.47	55.51	53.55	51.59	49.63	47.67	45.70	43.74
1460	1480	71.05	62.42	60.45	58.49	56.53	54.57	52.61	50.65	48.69	46.72	44.76
1480	1500	72.07	63.44	61.47	59.51	57.55	55.59	53.63	51.67	49.71	47.74	45.78
1500	1520	73.09	64.46	62.49	60.53	58.57	56.61	54.65	52.69	50.73	48.76	46.80
1520	1540	74.11	65.48	63.51	61.55	59.59	57.63	55.67	53.71	51.75	49.78	47.82
1540	1560	75.13	66.50	64.53	62.57	60.61	58.65	56.69	54.73	52.77	50.80	48.84
1560	1580	76.15	67.52	65.55	63.59	61.63	59.67	57.71	55.75	53.79	51.82	49.86
1580	1600	77.17	68.54	66.57	64.61	62.65	60.69	58.73	56.77	54.81	52.84	50.88
1600	1620	78.19	69.56	67.59	65.63	63.67	61.71	59.75	57.79	55.83	53.86	51.90
1620	1640	79.21	70.58	68.61	66.65	64.69	62.73	60.77	58.81	56.85	54.88	52.92
1640	1660	80.23	71.60	69.63	67.67	65.71	63.75	61.79	59.83	57.87	55.90	53.94
1660	1680	81.25	72.62	70.65	68.69	66.73	64.77	62.81	60.85	58.89	56.92	54.96
1680	1700	82.27	73.64	71.67	69.71	67.75	65.79	63.83	61.87	59.91	57.94	55.98
1700	1720	83.29	74.66	72.69	70.73	68.77	66.81	64.85	62.89	60.93	58.96	57.00
1720	1740	84.31	75.68	73.71	71.75	69.79	67.83	65.87	63.91	61.95	59.98	58.02
1740	1760	85.33	76.70	74.73	72.77	70.81	68.85	66.89	64.93	62.97	61.00	59.04
1760	1780	86.35	77.72	75.75	73.79	71.83	69.87	67.91	65.95	63.99	62.02	60.06
1780	1800	87.37	78.74	76.77	74.81	72.85	70.89	68.93	66.97	65.01	63.04	61.08
1800	1820	88.39	79.76	77.79	75.83	73.87	71.91	69.95	67.99	66.03	64.06	62.10
1820	1840	89.41	80.78	78.81	76.85	74.89	72.93	70.97	69.01	67.05	65.08	63.12
1840	1860	90.43	81.80	79.83	77.87	75.91	73.95	71.99	70.03	68.07	66.10	64.14
1860	1880	91.45	82.82	80.85	78.89	76.93	74.97	73.01	71.05	69.09	67.12	65.16
1880	1900	92.47	83.84	81.87	79.91	77.95	75.99	74.03	72.07	70.11	68.14	66.18
1900	1920	93.49	84.86	82.89	80.93	78.97	77.01	75.05	73.09	71.13	69.16	67.20
1920	1940	94.51	85.88	83.91	81.95	79.99	78.03	76.07	74.11	72.15	70.18	68.22
1940	1960	95.53	86.90	84.93	82.97	81.01	79.05	77.09	75.13	73.17	71.20	69.24
1960	1980	96.55	87.92	85.95	83.99	82.03	80.07	78.11	76.15	74.19	72.22	70.26
1980	2000	97.57	88.94	86.97	85.01	83.05	81.09	79.13	77.17	75.21	73.24	71.28
2000	2020	98.59	89.96	87.99	86.03	84.07	82.11	80.15	78.19	76.23	74.26	72.30
2020	2040	99.61	90.98	89.01	87.05	85.09	83.13	81.17	79.21	77.25	75.28	73.32
2040	2060	100.63	92.00	90.03	88.07	86.11	84.15	82.19	80.23	78.27	76.30	74.34
2060	2080	101.65	93.02	91.05	89.09	87.13	85.17	83.21	81.25	79.29	77.32	75.36
2080	2100	102.67	94.04	92.07	90.11	88.15	86.19	84.23	82.27	80.31	78.34	76.38
2100	2120	103.69	95.06	93.09	91.13	89.17	87.21	85.25	83.29	81.33	79.36	77.40
2120	2140	104.71	96.08	94.11	92.15	90.19	88.23	86.27	84.31	82.35	80.38	78.42
2140	2160	105.73	97.10	95.13	93.17	91.21	89.25	87.29	85.33	83.37	81.40	79.44
2160	2180	106.75	98.12	96.15	94.19	92.23	90.27	88.31	86.35	84.39	82.42	80.46
2180	2200	107.77	99.14	97.17	95.21	93.25	91.29	89.33	87.37	85.41	83.44	81.48
2200	2220	108.79	100.16	98.19	96.23	94.27	92.31	90.35	88.39	86.43	84.46	82.50
2220	2240	109.81	101.18	99.21	97.25	95.29	93.33	91.37	89.41	87.45	85.48	83.52
2240	2260	110.83	102.20	100.23	98.27	96.31	94.35	92.39	90.43	88.47	86.50	84.54
2260	2280	111.85	103.22	101.25	99.29	97.33	95.37	93.41	91.45	89.49	87.52	85.56
2280	2300	112.87	104.24	102.27	100.31	98.35	96.39	94.43	92.47	90.51	88.54	86.58
2300	2320	113.89	105.26	103.29	101.33	99.37	97.41	95.45	93.49	91.53	89.56	87.60
2320	2340	114.91	106.28	104.31	102.35	100.39	98.43	96.47	94.51	92.55	90.58	88.62

MASSACHUSETTS DEPARTMENT OF REVENUE

SEMIMONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2016

How to use the **SEMIMONTHLY** wage-bracket table method of Massachusetts income tax withholding:

1. A claimed spouse counts as "4" exemptions for Massachusetts income tax withholding purposes.
2. If employee is head of household, withhold \$5.10 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$4.68 less than amount shown in the tax column for each such person.
4. If employee has exemptions or wages not covered by the table, use the percentage method on page 12.
5. If employee claims that he/she is a full-time student whose annual income will not exceed \$8,000, do not withhold Mass. income tax.
6. If employee claims that he/she is exempt under MSRRRA and has filed Form M-4-MS, do not withhold Massachusetts income tax.

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
\$ 1	\$ 320	5.1%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
320	340	15.54	6.19	4.07	1.94	.00	.00	.00	.00	.00	.00	.00
340	360	16.48	7.13	5.01	2.88	.76	.00	.00	.00	.00	.00	.00
360	380	17.43	8.08	5.95	3.83	1.70	.00	.00	.00	.00	.00	.00
380	400	18.37	9.02	6.89	4.77	2.64	.52	.00	.00	.00	.00	.00
400	420	19.31	9.96	7.84	5.71	3.59	1.46	.00	.00	.00	.00	.00
420	440	20.25	10.90	8.78	6.65	4.53	2.40	.28	.00	.00	.00	.00
440	460	21.19	11.84	9.72	7.59	5.47	3.34	1.22	.00	.00	.00	.00
460	480	22.14	12.79	10.66	8.54	6.41	4.29	2.16	.04	.00	.00	.00
480	500	23.08	13.73	11.60	9.48	7.35	5.23	3.10	.98	.00	.00	.00
500	520	24.02	14.67	12.55	10.42	8.30	6.17	4.05	1.92	.00	.00	.00
520	540	24.96	15.61	13.49	11.36	9.24	7.11	4.99	2.86	.74	.00	.00
540	560	25.90	16.55	14.43	12.30	10.18	8.05	5.93	3.80	1.68	.00	.00
560	580	26.85	17.50	15.37	13.25	11.12	9.00	6.87	4.75	2.62	.50	.00
580	600	27.79	18.44	16.31	14.19	12.06	9.94	7.81	5.69	3.56	1.44	.00
600	620	28.73	19.38	17.26	15.13	13.01	10.88	8.76	6.63	4.51	2.38	.26
620	640	29.67	20.32	18.20	16.07	13.95	11.82	9.70	7.57	5.45	3.32	1.20
640	660	30.61	21.26	19.14	17.01	14.89	12.76	10.64	8.51	6.39	4.26	2.14
660	680	31.56	22.21	20.08	17.96	15.83	13.71	11.58	9.46	7.33	5.21	3.08
680	700	32.50	23.15	21.02	18.90	16.77	14.65	12.52	10.40	8.27	6.15	4.02
700	720	33.44	24.09	21.96	19.84	17.71	15.59	13.46	11.34	9.21	7.09	4.96
720	740	34.38	25.03	22.91	20.78	18.66	16.53	14.41	12.28	10.16	8.03	5.91
740	760	35.32	25.97	23.85	21.72	19.60	17.47	15.35	13.22	11.10	8.97	6.85
760	780	36.27	26.92	24.79	22.67	20.54	18.42	16.29	14.17	12.04	9.92	7.79
780	800	37.21	27.86	25.73	23.61	21.48	19.36	17.23	15.11	12.98	10.86	8.73
800	820	38.15	28.80	26.67	24.55	22.42	20.30	18.17	16.05	13.92	11.80	9.67
820	840	39.09	29.74	27.62	25.49	23.37	21.24	19.12	16.99	14.87	12.74	10.62
840	860	40.03	30.68	28.56	26.43	24.31	22.18	20.06	17.93	15.81	13.68	11.56
860	880	40.98	31.63	29.50	27.38	25.25	23.13	21.00	18.88	16.75	14.63	12.50
880	900	41.92	32.57	30.44	28.32	26.19	24.07	21.94	19.82	17.69	15.57	13.44
900	920	42.86	33.51	31.38	29.26	27.13	25.01	22.88	20.76	18.63	16.51	14.38
920	940	43.80	34.45	32.33	30.20	28.08	25.95	23.83	21.70	19.58	17.45	15.33
940	960	44.74	35.39	33.27	31.14	29.02	26.89	24.77	22.64	20.52	18.39	16.27
960	980	45.69	36.34	34.21	32.09	29.96	27.84	25.71	23.59	21.46	19.34	17.21
980	1000	46.63	37.28	35.15	33.03	30.90	28.78	26.65	24.53	22.40	20.28	18.15
1000	1020	47.57	38.22	36.09	33.97	31.84	29.72	27.59	25.47	23.34	21.22	19.09
1020	1040	48.51	39.16	37.04	34.91	32.79	30.66	28.54	26.41	24.29	22.16	20.04
1040	1060	49.45	40.10	37.98	35.85	33.73	31.60	29.48	27.35	25.23	23.10	20.98
1060	1080	50.40	41.05	38.92	36.80	34.67	32.55	30.42	28.30	26.17	24.05	21.92
1080	1100	51.34	41.99	39.87	37.74	35.62	33.49	31.37	29.24	27.12	24.99	22.87
1100	1120	52.36	43.01	40.89	38.76	36.64	34.51	32.39	30.26	28.14	26.01	23.89
1120	1140	53.38	44.03	41.91	39.78	37.66	35.53	33.41	31.28	29.16	27.03	24.91
1140	1160	54.40	45.05	42.93	40.80	38.68	36.55	34.43	32.30	30.18	28.05	25.93
1160	1180	55.42	46.07	43.95	41.82	39.70	37.57	35.45	33.32	31.20	29.07	26.95
1180	1200	56.44	47.09	44.97	42.84	40.72	38.59	36.47	34.34	32.22	30.09	27.97
1200	1220	57.46	48.11	45.99	43.86	41.74	39.61	37.49	35.36	33.24	31.11	28.99
1220	1240	58.48	49.13	47.01	44.88	42.76	40.63	38.51	36.38	34.26	32.13	30.01

Massachusetts SEMIMONTHLY payroll period, effective January 1, 2016 (cont'd.)
If the payroll period with respect to an employee is SEMIMONTHLY

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
1240	1260	59.50	50.15	48.03	45.90	43.78	41.65	39.53	37.40	35.28	33.15	31.03
1260	1280	60.52	51.17	49.05	46.92	44.80	42.67	40.55	38.42	36.30	34.17	32.05
1280	1300	61.54	52.19	50.07	47.94	45.82	43.69	41.57	39.44	37.32	35.19	33.07
1300	1320	62.56	53.21	51.09	48.96	46.84	44.71	42.59	40.46	38.34	36.21	34.09
1320	1340	63.58	54.23	52.11	49.98	47.86	45.73	43.61	41.48	39.36	37.23	35.11
1340	1360	64.60	55.25	53.13	51.00	48.88	46.75	44.63	42.50	40.38	38.25	36.13
1360	1380	65.62	56.27	54.15	52.02	49.90	47.77	45.65	43.52	41.40	39.27	37.15
1380	1400	66.64	57.29	55.17	53.04	50.92	48.79	46.67	44.54	42.42	40.29	38.17
1400	1420	67.66	58.31	56.19	54.06	51.94	49.81	47.69	45.56	43.44	41.31	39.19
1420	1440	68.68	59.33	57.21	55.08	52.96	50.83	48.71	46.58	44.46	42.33	40.21
1440	1460	69.70	60.35	58.23	56.10	53.98	51.85	49.73	47.60	45.48	43.35	41.23
1460	1480	70.72	61.37	59.25	57.12	55.00	52.87	50.75	48.62	46.50	44.37	42.25
1480	1500	71.74	62.39	60.27	58.14	56.02	53.89	51.77	49.64	47.52	45.39	43.27
1500	1520	72.76	63.41	61.29	59.16	57.04	54.91	52.79	50.66	48.54	46.41	44.29
1520	1540	73.78	64.43	62.31	60.18	58.06	55.93	53.81	51.68	49.56	47.43	45.31
1540	1560	74.80	65.45	63.33	61.20	59.08	56.95	54.83	52.70	50.58	48.45	46.33
1560	1580	75.82	66.47	64.35	62.22	60.10	57.97	55.85	53.72	51.60	49.47	47.35
1580	1600	76.84	67.49	65.37	63.24	61.12	58.99	56.87	54.74	52.62	50.49	48.37
1600	1620	77.86	68.51	66.39	64.26	62.14	60.01	57.89	55.76	53.64	51.51	49.39
1620	1640	78.88	69.53	67.41	65.28	63.16	61.03	58.91	56.78	54.66	52.53	50.41
1640	1660	79.90	70.55	68.43	66.30	64.18	62.05	59.93	57.80	55.68	53.55	51.43
1660	1680	80.92	71.57	69.45	67.32	65.20	63.07	60.95	58.82	56.70	54.57	52.45
1680	1700	81.94	72.59	70.47	68.34	66.22	64.09	61.97	59.84	57.72	55.59	53.47
1700	1720	82.96	73.61	71.49	69.36	67.24	65.11	62.99	60.86	58.74	56.61	54.49
1720	1740	83.98	74.63	72.51	70.38	68.26	66.13	64.01	61.88	59.76	57.63	55.51
1740	1760	85.00	75.65	73.53	71.40	69.28	67.15	65.03	62.90	60.78	58.65	56.53
1760	1780	86.02	76.67	74.55	72.42	70.30	68.17	66.05	63.92	61.80	59.67	57.55
1780	1800	87.04	77.69	75.57	73.44	71.32	69.19	67.07	64.94	62.82	60.69	58.57
1800	1820	88.06	78.71	76.59	74.46	72.34	70.21	68.09	65.96	63.84	61.71	59.59
1820	1840	89.08	79.73	77.61	75.48	73.36	71.23	69.11	66.98	64.86	62.73	60.61
1840	1860	90.10	80.75	78.63	76.50	74.38	72.25	70.13	68.00	65.88	63.75	61.63
1860	1880	91.12	81.77	79.65	77.52	75.40	73.27	71.15	69.02	66.90	64.77	62.65
1880	1900	92.14	82.79	80.67	78.54	76.42	74.29	72.17	70.04	67.92	65.79	63.67
1900	1920	93.16	83.81	81.69	79.56	77.44	75.31	73.19	71.06	68.94	66.81	64.69
1920	1940	94.18	84.83	82.71	80.58	78.46	76.33	74.21	72.08	69.96	67.83	65.71
1940	1960	95.20	85.85	83.73	81.60	79.48	77.35	75.23	73.10	70.98	68.85	66.73
1960	1980	96.22	86.87	84.75	82.62	80.50	78.37	76.25	74.12	72.00	69.87	67.75
1980	2000	97.24	87.89	85.77	83.64	81.52	79.39	77.27	75.14	73.02	70.89	68.77
2000	2020	98.26	88.91	86.79	84.66	82.54	80.41	78.29	76.16	74.04	71.91	69.79
2020	2040	99.28	89.93	87.81	85.68	83.56	81.43	79.31	77.18	75.06	72.93	70.81
2040	2060	100.30	90.95	88.83	86.70	84.58	82.45	80.33	78.20	76.08	73.95	71.83
2060	2080	101.32	91.97	89.85	87.72	85.60	83.47	81.35	79.22	77.10	74.97	72.85
2080	2100	102.34	92.99	90.87	88.74	86.62	84.49	82.37	80.24	78.12	75.99	73.87
2100	2120	103.36	94.01	91.89	89.76	87.64	85.51	83.39	81.26	79.14	77.01	74.89
2120	2140	104.38	95.03	92.91	90.78	88.66	86.53	84.41	82.28	80.16	78.03	75.91
2140	2160	105.40	96.05	93.93	91.80	89.68	87.55	85.43	83.30	81.18	79.05	76.93
2160	2180	106.42	97.07	94.95	92.82	90.70	88.57	86.45	84.32	82.20	80.07	77.95
2180	2200	107.44	98.09	95.97	93.84	91.72	89.59	87.47	85.34	83.22	81.09	78.97
2200	2220	108.46	99.11	96.99	94.86	92.74	90.61	88.49	86.36	84.24	82.11	79.99
2220	2240	109.48	100.13	98.01	95.88	93.76	91.63	89.51	87.38	85.26	83.13	81.01
2240	2260	110.50	101.15	99.03	96.90	94.78	92.65	90.53	88.40	86.28	84.15	82.03
2260	2280	111.52	102.17	100.05	97.92	95.80	93.67	91.55	89.42	87.30	85.17	83.05
2280	2300	112.54	103.19	101.07	98.94	96.82	94.69	92.57	90.44	88.32	86.19	84.07
2300	2320	113.56	104.21	102.09	99.96	97.84	95.71	93.59	91.46	89.34	87.21	85.09
2320	2340	114.58	105.23	103.11	100.98	98.86	96.73	94.61	92.48	90.36	88.23	86.11
2340	2360	115.60	106.25	104.13	102.00	99.88	97.75	95.63	93.50	91.38	89.25	87.13

MASSACHUSETTS DEPARTMENT OF REVENUE

MONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2016

How to use the **MONTHLY** wage-bracket table method of Massachusetts income tax withholding:

1. A claimed spouse counts as "4" exemptions for Massachusetts income tax withholding purposes.
2. If employee is head of household, withhold \$10.20 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$9.35 less than amount shown in the tax column for each such person.
4. If employee has exemptions or wages not covered by the table, use the percentage method on page 12.
5. If employee claims that he/she is a full-time student whose annual income will not exceed \$8,000, do not withhold Mass. income tax.
6. If employee claims that he/she is exempt under MSRRRA and has filed Form M-4-MS, do not withhold Massachusetts income tax.

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of Massachusetts income tax to be withheld shall be:												
\$ 1	\$ 640	5.1%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
640	680	31.09	12.39	8.14	3.89	.00	.00	.00	.00	.00	.00	.00
680	720	32.97	14.27	10.02	5.77	1.52	.00	.00	.00	.00	.00	.00
720	760	34.85	16.15	11.90	7.65	3.40	.00	.00	.00	.00	.00	.00
760	800	36.74	18.04	13.79	9.54	5.29	1.04	.00	.00	.00	.00	.00
800	840	38.62	19.92	15.67	11.42	7.17	2.92	.00	.00	.00	.00	.00
840	880	40.50	21.80	17.55	13.30	9.05	4.80	.55	.00	.00	.00	.00
880	920	42.39	23.69	19.44	15.19	10.94	6.69	2.44	.00	.00	.00	.00
920	960	44.27	25.57	21.32	17.07	12.82	8.57	4.32	.07	.00	.00	.00
960	1000	46.16	27.46	23.21	18.96	14.71	10.46	6.21	1.96	.00	.00	.00
1000	1040	48.04	29.34	25.09	20.84	16.59	12.34	8.09	3.84	.00	.00	.00
1040	1080	49.92	31.22	26.97	22.72	18.47	14.22	9.97	5.72	1.47	.00	.00
1080	1120	51.81	33.11	28.86	24.61	20.36	16.11	11.86	7.61	3.36	.00	.00
1120	1160	53.69	34.99	30.74	26.49	22.24	17.99	13.74	9.49	5.24	.99	.00
1160	1200	55.58	36.88	32.63	28.38	24.13	19.88	15.63	11.38	7.13	2.88	.00
1200	1240	57.46	38.76	34.51	30.26	26.01	21.76	17.51	13.26	9.01	4.76	.51
1240	1280	59.34	40.64	36.39	32.14	27.89	23.64	19.39	15.14	10.89	6.64	2.39
1280	1320	61.23	42.53	38.28	34.03	29.78	25.53	21.28	17.03	12.78	8.53	4.28
1320	1360	63.11	44.41	40.16	35.91	31.66	27.41	23.16	18.91	14.66	10.41	6.16
1360	1400	65.00	46.30	42.05	37.80	33.55	29.30	25.05	20.80	16.55	12.30	8.05
1400	1440	66.88	48.18	43.93	39.68	35.43	31.18	26.93	22.68	18.43	14.18	9.93
1440	1480	68.76	50.06	45.81	41.56	37.31	33.06	28.81	24.56	20.31	16.06	11.81
1480	1520	70.65	51.95	47.70	43.45	39.20	34.95	30.70	26.45	22.20	17.95	13.70
1520	1560	72.53	53.83	49.58	45.33	41.08	36.83	32.58	28.33	24.08	19.83	15.58
1560	1600	74.42	55.72	51.47	47.22	42.97	38.72	34.47	30.22	25.97	21.72	17.47
1600	1640	76.30	57.60	53.35	49.10	44.85	40.60	36.35	32.10	27.85	23.60	19.35
1640	1680	78.18	59.48	55.23	50.98	46.73	42.48	38.23	33.98	29.73	25.48	21.23
1680	1720	80.07	61.37	57.12	52.87	48.62	44.37	40.12	35.87	31.62	27.37	23.12
1720	1760	81.95	63.25	59.00	54.75	50.50	46.25	42.00	37.75	33.50	29.25	25.00
1760	1800	83.84	65.14	60.89	56.64	52.39	48.14	43.89	39.64	35.39	31.14	26.89
1800	1840	85.72	67.02	62.77	58.52	54.27	50.02	45.77	41.52	37.27	33.02	28.77
1840	1880	87.60	68.90	64.65	60.40	56.15	51.90	47.65	43.40	39.15	34.90	30.65
1880	1920	89.49	70.79	66.54	62.29	58.04	53.79	49.54	45.29	41.04	36.79	32.54
1920	1960	91.37	72.67	68.42	64.17	59.92	55.67	51.42	47.17	42.92	38.67	34.42
1960	2000	93.26	74.56	70.31	66.06	61.81	57.56	53.31	49.06	44.81	40.56	36.31
2000	2040	95.14	76.44	72.19	67.94	63.69	59.44	55.19	50.94	46.69	42.44	38.19
2040	2080	97.02	78.32	74.07	69.82	65.57	61.32	57.07	52.82	48.57	44.32	40.07
2080	2120	98.91	80.21	75.96	71.71	67.46	63.21	58.96	54.71	50.46	46.21	41.96
2120	2160	100.79	82.09	77.84	73.59	69.34	65.09	60.84	56.59	52.34	48.09	43.84
2160	2200	102.68	83.98	79.73	75.48	71.23	66.98	62.73	58.48	54.23	49.98	45.73
2200	2240	104.72	86.02	81.77	77.52	73.27	69.02	64.77	60.52	56.27	52.02	47.77
2240	2280	106.76	88.06	83.81	79.56	75.31	71.06	66.81	62.56	58.31	54.06	49.81
2280	2320	108.80	90.10	85.85	81.60	77.35	73.10	68.85	64.60	60.35	56.10	51.85
2320	2360	110.84	92.14	87.89	83.64	79.39	75.14	70.89	66.64	62.39	58.14	53.89
2360	2400	112.88	94.18	89.93	85.68	81.43	77.18	72.93	68.68	64.43	60.18	55.93
2400	2440	114.92	96.22	91.97	87.72	83.47	79.22	74.97	70.72	66.47	62.22	57.97
2440	2480	116.96	98.26	94.01	89.76	85.51	81.26	77.01	72.76	68.51	64.26	60.01

**Massachusetts MONTHLY payroll period, effective January 1, 2016 (cont'd.)
If the payroll period with respect to an employee is MONTHLY**

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
2480	2520	119.00	100.30	96.05	91.80	87.55	83.30	79.05	74.80	70.55	66.30	62.05
2520	2560	121.04	102.34	98.09	93.84	89.59	85.34	81.09	76.84	72.59	68.34	64.09
2560	2600	123.08	104.38	100.13	95.88	91.63	87.38	83.13	78.88	74.63	70.38	66.13
2600	2640	125.12	106.42	102.17	97.92	93.67	89.42	85.17	80.92	76.67	72.42	68.17
2640	2680	127.16	108.46	104.21	99.96	95.71	91.46	87.21	82.96	78.71	74.46	70.21
2680	2720	129.20	110.50	106.25	102.00	97.75	93.50	89.25	85.00	80.75	76.50	72.25
2720	2760	131.24	112.54	108.29	104.04	99.79	95.54	91.29	87.04	82.79	78.54	74.29
2760	2800	133.28	114.58	110.33	106.08	101.83	97.58	93.33	89.08	84.83	80.58	76.33
2800	2840	135.32	116.62	112.37	108.12	103.87	99.62	95.37	91.12	86.87	82.62	78.37
2840	2880	137.36	118.66	114.41	110.16	105.91	101.66	97.41	93.16	88.91	84.66	80.41
2880	2920	139.40	120.70	116.45	112.20	107.95	103.70	99.45	95.20	90.95	86.70	82.45
2920	2960	141.44	122.74	118.49	114.24	109.99	105.74	101.49	97.24	92.99	88.74	84.49
2960	3000	143.48	124.78	120.53	116.28	112.03	107.78	103.53	99.28	95.03	90.78	86.53
3000	3040	145.52	126.82	122.57	118.32	114.07	109.82	105.57	101.32	97.07	92.82	88.57
3040	3080	147.56	128.86	124.61	120.36	116.11	111.86	107.61	103.36	99.11	94.86	90.61
3080	3120	149.60	130.90	126.65	122.40	118.15	113.90	109.65	105.40	101.15	96.90	92.65
3120	3160	151.64	132.94	128.69	124.44	120.19	115.94	111.69	107.44	103.19	98.94	94.69
3160	3200	153.68	134.98	130.73	126.48	122.23	117.98	113.73	109.48	105.23	100.98	96.73
3200	3240	155.72	137.02	132.77	128.52	124.27	120.02	115.77	111.52	107.27	103.02	98.77
3240	3280	157.76	139.06	134.81	130.56	126.31	122.06	117.81	113.56	109.31	105.06	100.81
3280	3320	159.80	141.10	136.85	132.60	128.35	124.10	119.85	115.60	111.35	107.10	102.85
3320	3360	161.84	143.14	138.89	134.64	130.39	126.14	121.89	117.64	113.39	109.14	104.89
3360	3400	163.88	145.18	140.93	136.68	132.43	128.18	123.93	119.68	115.43	111.18	106.93
3400	3440	165.92	147.22	142.97	138.72	134.47	130.22	125.97	121.72	117.47	113.22	108.97
3440	3480	167.96	149.26	145.01	140.76	136.51	132.26	128.01	123.76	119.51	115.26	111.01
3480	3520	170.00	151.30	147.05	142.80	138.55	134.30	130.05	125.80	121.55	117.30	113.05
3520	3560	172.04	153.34	149.09	144.84	140.59	136.34	132.09	127.84	123.59	119.34	115.09
3560	3600	174.08	155.38	151.13	146.88	142.63	138.38	134.13	129.88	125.63	121.38	117.13
3600	3640	176.12	157.42	153.17	148.92	144.67	140.42	136.17	131.92	127.67	123.42	119.17
3640	3680	178.16	159.46	155.21	150.96	146.71	142.46	138.21	133.96	129.71	125.46	121.21
3680	3720	180.20	161.50	157.25	153.00	148.75	144.50	140.25	136.00	131.75	127.50	123.25
3720	3760	182.24	163.54	159.29	155.04	150.79	146.54	142.29	138.04	133.79	129.54	125.29
3760	3800	184.28	165.58	161.33	157.08	152.83	148.58	144.33	140.08	135.83	131.58	127.33
3800	3840	186.32	167.62	163.37	159.12	154.87	150.62	146.37	142.12	137.87	133.62	129.37
3840	3880	188.36	169.66	165.41	161.16	156.91	152.66	148.41	144.16	139.91	135.66	131.41
3880	3920	190.40	171.70	167.45	163.20	158.95	154.70	150.45	146.20	141.95	137.70	133.45
3920	3960	192.44	173.74	169.49	165.24	160.99	156.74	152.49	148.24	143.99	139.74	135.49
3960	4000	194.48	175.78	171.53	167.28	163.03	158.78	154.53	150.28	146.03	141.78	137.53
4000	4040	196.52	177.82	173.57	169.32	165.07	160.82	156.57	152.32	148.07	143.82	139.57
4040	4080	198.56	179.86	175.61	171.36	167.11	162.86	158.61	154.36	150.11	145.86	141.61
4080	4120	200.60	181.90	177.65	173.40	169.15	164.90	160.65	156.40	152.15	147.90	143.65
4120	4160	202.64	183.94	179.69	175.44	171.19	166.94	162.69	158.44	154.19	149.94	145.69
4160	4200	204.68	185.98	181.73	177.48	173.23	168.98	164.73	160.48	156.23	151.98	147.73
4200	4240	206.72	188.02	183.77	179.52	175.27	171.02	166.77	162.52	158.27	154.02	149.77
4240	4280	208.76	190.06	185.81	181.56	177.31	173.06	168.81	164.56	160.31	156.06	151.81
4280	4320	210.80	192.10	187.85	183.60	179.35	175.10	170.85	166.60	162.35	158.10	153.85
4320	4360	212.84	194.14	189.89	185.64	181.39	177.14	172.89	168.64	164.39	160.14	155.89
4360	4400	214.88	196.18	191.93	187.68	183.43	179.18	174.93	170.68	166.43	162.18	157.93
4400	4440	216.92	198.22	193.97	189.72	185.47	181.22	176.97	172.72	168.47	164.22	159.97
4440	4480	218.96	200.26	196.01	191.76	187.51	183.26	179.01	174.76	170.51	166.26	162.01
4480	4520	221.00	202.30	198.05	193.80	189.55	185.30	181.05	176.80	172.55	168.30	164.05
4520	4560	223.04	204.34	200.09	195.84	191.59	187.34	183.09	178.84	174.59	170.34	166.09
4560	4600	225.08	206.38	202.13	197.88	193.63	189.38	185.13	180.88	176.63	172.38	168.13
4600	4640	227.12	208.42	204.17	199.92	195.67	191.42	187.17	182.92	178.67	174.42	170.17
4640	4680	229.16	210.46	206.21	201.96	197.71	193.46	189.21	184.96	180.71	176.46	172.21
4680	4720	231.20	212.50	208.25	204.00	199.75	195.50	191.25	187.00	182.75	178.50	174.25

MASSACHUSETTS DEPARTMENT OF REVENUE

DAILY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2016

How to use the **DAILY** wage-bracket table method of Massachusetts income tax withholding:

1. A claimed spouse counts as "4" exemptions for Massachusetts income tax withholding purposes.
2. If employee is head of household, withhold \$0.34 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$0.31 less than amount shown in the tax column for each such person.
4. If employee has exemptions or wages not covered by the table, use the percentage method on page 12.
5. If employee has a miscellaneous payroll period, divide total wages by total days according to federal rules.
6. If employee claims that he/she is a full-time student whose annual income will not exceed \$8,000, do not withhold Mass. income tax.
6. If employee claims that he/she is exempt under MSRRA and has filed Form M-4-MS, do not withhold Massachusetts income tax.

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
\$ 1	\$ 22	5.1%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
22	24	1.08	.47	.33	.19	.05	.00	.00	.00	.00	.00	.00
24	26	1.18	.56	.42	.28	.14	.00	.00	.00	.00	.00	.00
26	28	1.27	.66	.52	.38	.24	.10	.00	.00	.00	.00	.00
28	30	1.37	.75	.61	.47	.33	.19	.05	.00	.00	.00	.00
30	32	1.46	.85	.71	.57	.43	.29	.15	.01	.00	.00	.00
32	34	1.55	.94	.80	.66	.52	.38	.24	.10	.00	.00	.00
34	36	1.65	1.03	.89	.75	.61	.47	.34	.20	.06	.00	.00
36	38	1.74	1.13	.99	.85	.71	.57	.43	.29	.15	.01	.00
38	40	1.84	1.22	1.08	.94	.80	.66	.52	.38	.24	.10	.00
40	42	1.93	1.32	1.18	1.04	.90	.76	.62	.48	.34	.20	.06
42	44	2.03	1.41	1.27	1.13	.99	.85	.71	.57	.43	.29	.15
44	46	2.12	1.50	1.36	1.23	1.09	.95	.81	.67	.53	.39	.25
46	48	2.21	1.60	1.46	1.32	1.18	1.04	.90	.76	.62	.48	.34
48	50	2.31	1.69	1.55	1.41	1.27	1.13	.99	.85	.71	.58	.44
50	52	2.40	1.79	1.65	1.51	1.37	1.23	1.09	.95	.81	.67	.53
52	54	2.50	1.88	1.74	1.60	1.46	1.32	1.18	1.04	.90	.76	.62
54	56	2.59	1.98	1.84	1.70	1.56	1.42	1.28	1.14	1.00	.86	.72
56	58	2.68	2.07	1.93	1.79	1.65	1.51	1.37	1.23	1.09	.95	.81
58	60	2.78	2.16	2.02	1.88	1.74	1.61	1.47	1.33	1.19	1.05	.91
60	62	2.87	2.26	2.12	1.98	1.84	1.70	1.56	1.42	1.28	1.14	1.00
62	64	2.97	2.35	2.21	2.07	1.93	1.79	1.65	1.51	1.37	1.23	1.09
64	66	3.06	2.45	2.31	2.17	2.03	1.89	1.75	1.61	1.47	1.33	1.19
66	68	3.16	2.54	2.40	2.26	2.12	1.98	1.84	1.70	1.56	1.42	1.28
68	70	3.25	2.64	2.50	2.36	2.22	2.08	1.94	1.80	1.66	1.52	1.38
70	72	3.34	2.73	2.59	2.45	2.31	2.17	2.03	1.89	1.75	1.61	1.47
72	74	3.44	2.83	2.69	2.55	2.41	2.27	2.13	1.99	1.85	1.71	1.57
74	76	3.55	2.93	2.79	2.65	2.51	2.37	2.23	2.09	1.95	1.81	1.67
76	78	3.65	3.03	2.89	2.75	2.61	2.47	2.33	2.19	2.05	1.91	1.78
78	80	3.75	3.13	3.00	2.86	2.72	2.58	2.44	2.30	2.16	2.02	1.88
80	82	3.85	3.24	3.10	2.96	2.82	2.68	2.54	2.40	2.26	2.12	1.98
82	84	3.95	3.34	3.20	3.06	2.92	2.78	2.64	2.50	2.36	2.22	2.08
84	86	4.06	3.44	3.30	3.16	3.02	2.88	2.74	2.60	2.46	2.32	2.18
86	88	4.16	3.54	3.40	3.26	3.12	2.98	2.84	2.70	2.56	2.42	2.29
88	90	4.26	3.64	3.51	3.37	3.23	3.09	2.95	2.81	2.67	2.53	2.39
90	92	4.36	3.75	3.61	3.47	3.33	3.19	3.05	2.91	2.77	2.63	2.49
92	94	4.46	3.85	3.71	3.57	3.43	3.29	3.15	3.01	2.87	2.73	2.59
94	96	4.57	3.95	3.81	3.67	3.53	3.39	3.25	3.11	2.97	2.83	2.69
96	98	4.67	4.05	3.91	3.77	3.63	3.49	3.35	3.21	3.07	2.93	2.80
98	100	4.77	4.15	4.02	3.88	3.74	3.60	3.46	3.32	3.18	3.04	2.90
100	102	4.87	4.26	4.12	3.98	3.84	3.70	3.56	3.42	3.28	3.14	3.00
102	104	4.97	4.36	4.22	4.08	3.94	3.80	3.66	3.52	3.38	3.24	3.10
104	106	5.08	4.46	4.32	4.18	4.04	3.90	3.76	3.62	3.48	3.34	3.20
106	108	5.18	4.56	4.42	4.28	4.14	4.00	3.86	3.72	3.58	3.44	3.31
108	110	5.28	4.66	4.53	4.39	4.25	4.11	3.97	3.83	3.69	3.55	3.41
110	112	5.38	4.77	4.63	4.49	4.35	4.21	4.07	3.93	3.79	3.65	3.51
112	114	5.48	4.87	4.73	4.59	4.45	4.31	4.17	4.03	3.89	3.75	3.61

Massachusetts DAILY payroll period, effective January 1, 2016 (cont'd.)
If the payroll period with respect to an employee is DAILY

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
114	116	5.59	4.97	4.83	4.69	4.55	4.41	4.27	4.13	3.99	3.85	3.71
116	118	5.69	5.07	4.93	4.79	4.65	4.51	4.37	4.23	4.09	3.95	3.82
118	120	5.79	5.17	5.04	4.90	4.76	4.62	4.48	4.34	4.20	4.06	3.92
120	122	5.89	5.28	5.14	5.00	4.86	4.72	4.58	4.44	4.30	4.16	4.02
122	124	5.99	5.38	5.24	5.10	4.96	4.82	4.68	4.54	4.40	4.26	4.12
124	126	6.10	5.48	5.34	5.20	5.06	4.92	4.78	4.64	4.50	4.36	4.22
126	128	6.20	5.58	5.44	5.30	5.16	5.02	4.88	4.74	4.60	4.46	4.33
128	130	6.30	5.68	5.55	5.41	5.27	5.13	4.99	4.85	4.71	4.57	4.43
130	132	6.40	5.79	5.65	5.51	5.37	5.23	5.09	4.95	4.81	4.67	4.53
132	134	6.50	5.89	5.75	5.61	5.47	5.33	5.19	5.05	4.91	4.77	4.63
134	136	6.61	5.99	5.85	5.71	5.57	5.43	5.29	5.15	5.01	4.87	4.73
136	138	6.71	6.09	5.95	5.81	5.67	5.53	5.39	5.25	5.11	4.97	4.84
138	140	6.81	6.19	6.06	5.92	5.78	5.64	5.50	5.36	5.22	5.08	4.94
140	142	6.91	6.30	6.16	6.02	5.88	5.74	5.60	5.46	5.32	5.18	5.04
142	144	7.01	6.40	6.26	6.12	5.98	5.84	5.70	5.56	5.42	5.28	5.14
144	146	7.12	6.50	6.36	6.22	6.08	5.94	5.80	5.66	5.52	5.38	5.24
146	148	7.22	6.60	6.46	6.32	6.18	6.04	5.90	5.76	5.62	5.48	5.35
148	150	7.32	6.70	6.57	6.43	6.29	6.15	6.01	5.87	5.73	5.59	5.45
150	152	7.42	6.81	6.67	6.53	6.39	6.25	6.11	5.97	5.83	5.69	5.55
152	154	7.52	6.91	6.77	6.63	6.49	6.35	6.21	6.07	5.93	5.79	5.65
154	156	7.63	7.01	6.87	6.73	6.59	6.45	6.31	6.17	6.03	5.89	5.75
156	158	7.73	7.11	6.97	6.83	6.69	6.55	6.41	6.27	6.13	5.99	5.86
158	160	7.83	7.21	7.08	6.94	6.80	6.66	6.52	6.38	6.24	6.10	5.96
160	162	7.93	7.32	7.18	7.04	6.90	6.76	6.62	6.48	6.34	6.20	6.06
162	164	8.03	7.42	7.28	7.14	7.00	6.86	6.72	6.58	6.44	6.30	6.16
164	166	8.14	7.52	7.38	7.24	7.10	6.96	6.82	6.68	6.54	6.40	6.26
166	168	8.24	7.62	7.48	7.34	7.20	7.06	6.92	6.78	6.64	6.50	6.37
168	170	8.34	7.72	7.59	7.45	7.31	7.17	7.03	6.89	6.75	6.61	6.47
170	172	8.44	7.83	7.69	7.55	7.41	7.27	7.13	6.99	6.85	6.71	6.57
172	174	8.54	7.93	7.79	7.65	7.51	7.37	7.23	7.09	6.95	6.81	6.67
174	176	8.65	8.03	7.89	7.75	7.61	7.47	7.33	7.19	7.05	6.91	6.77
176	178	8.75	8.13	7.99	7.85	7.71	7.57	7.43	7.29	7.15	7.01	6.88
178	180	8.85	8.23	8.10	7.96	7.82	7.68	7.54	7.40	7.26	7.12	6.98
180	182	8.95	8.34	8.20	8.06	7.92	7.78	7.64	7.50	7.36	7.22	7.08
182	184	9.05	8.44	8.30	8.16	8.02	7.88	7.74	7.60	7.46	7.32	7.18
184	186	9.16	8.54	8.40	8.26	8.12	7.98	7.84	7.70	7.56	7.42	7.28
186	188	9.26	8.64	8.50	8.36	8.22	8.08	7.94	7.80	7.66	7.52	7.39
188	190	9.36	8.74	8.61	8.47	8.33	8.19	8.05	7.91	7.77	7.63	7.49
190	192	9.46	8.85	8.71	8.57	8.43	8.29	8.15	8.01	7.87	7.73	7.59
192	194	9.56	8.95	8.81	8.67	8.53	8.39	8.25	8.11	7.97	7.83	7.69
194	196	9.67	9.05	8.91	8.77	8.63	8.49	8.35	8.21	8.07	7.93	7.79
196	198	9.77	9.15	9.01	8.87	8.73	8.59	8.45	8.31	8.17	8.03	7.90
198	200	9.87	9.25	9.12	8.98	8.84	8.70	8.56	8.42	8.28	8.14	8.00
200	202	9.97	9.36	9.22	9.08	8.94	8.80	8.66	8.52	8.38	8.24	8.10
202	204	10.07	9.46	9.32	9.18	9.04	8.90	8.76	8.62	8.48	8.34	8.20
204	206	10.18	9.56	9.42	9.28	9.14	9.00	8.86	8.72	8.58	8.44	8.30
206	208	10.28	9.66	9.52	9.38	9.24	9.10	8.96	8.82	8.68	8.54	8.41
208	210	10.38	9.76	9.63	9.49	9.35	9.21	9.07	8.93	8.79	8.65	8.51
210	212	10.48	9.87	9.73	9.59	9.45	9.31	9.17	9.03	8.89	8.75	8.61
212	214	10.58	9.97	9.83	9.69	9.55	9.41	9.27	9.13	8.99	8.85	8.71
214	216	10.69	10.07	9.93	9.79	9.65	9.51	9.37	9.23	9.09	8.95	8.81
216	218	10.79	10.17	10.03	9.89	9.75	9.61	9.47	9.33	9.19	9.05	8.92
218	220	10.89	10.27	10.14	10.00	9.86	9.72	9.58	9.44	9.30	9.16	9.02
220	222	10.99	10.38	10.24	10.10	9.96	9.82	9.68	9.54	9.40	9.26	9.12
222	224	11.09	10.48	10.34	10.20	10.06	9.92	9.78	9.64	9.50	9.36	9.22
224	226	11.20	10.58	10.44	10.30	10.16	10.02	9.88	9.74	9.60	9.46	9.32



Massachusetts Income Tax Withholding System Percentage Methods for Wages Paid from January 1, 2016

Rev. 12/15
Massachusetts
Department of
Revenue

From employee's total wages:

1. Subtract the amount deducted for the U.S. Social Security (FICA), Medicare, Massachusetts, United States or Railroad Retirement systems. The total amount subtracted may not exceed \$2,000. When, during the year, the total amount subtracted reaches the equivalent of the **\$2,000 maximum** allowable as a deduction by Massachusetts, **discontinue** this step.
2. Subtract the total of the exemption factors, i.e., the dollar value of the employee's exemptions, for the applicable payroll period. If an employee claims "0" exemptions, **discontinue** this step.
3. After subtracting the amounts specified in steps 1 and 2 above from the employee's total wages, **multiply** the result by **.051** and withhold the resulting amount.
4. If the employee will file as head of household on their tax return, either (a) **add** to the amount computed in step 2 and subtract the total from the wages: weekly: \$46; biweekly: \$92; semimonthly: \$100; monthly: \$200; daily: \$7; annually: \$2,400;

or (b) subtract the head of household tax value from the step 3 result: weekly: \$2.35; biweekly: \$4.71; semimonthly: \$5.10; monthly: \$10.20; daily: \$0.34; annually: \$122.40.

5. If the employee and/or his/her spouse is blind: either (a) **add** the blind exemption factor to the other exemption factors in steps 2 and 4(a), if applicable, before subtracting the total from the wages: weekly: \$42; biweekly: \$85; semimonthly: \$92; monthly: \$183; daily: \$6; annually: \$2,200;

or (b) subtract the blindness tax value amount from the result from steps 3 and 4(b), if applicable: weekly: \$2.16; biweekly: \$4.32; semimonthly: \$4.68; monthly: \$9.35; daily: \$0.31; annually: \$112.20.

Important Note:

Do not withhold from employees who claim one or more exemptions if their wages are less than: weekly: \$154; biweekly: \$308; semimonthly: \$333; monthly: \$667; daily: \$22; or annually: \$8,000.

Exemption Factors

Payroll period	Claiming "1"
a. Weekly	\$ 85
b. Biweekly	\$ 169
c. Semimonthly	\$ 183
d. Monthly	\$ 367
e. Daily	\$ 12
f. Annually	\$4,400

Claiming more than "1" exemption	
\$ 19	multiplied by number claimed, plus \$ 66
\$ 38	multiplied by number claimed, plus \$ 131
\$ 42	multiplied by number claimed, plus \$ 141
\$ 83	multiplied by number claimed, plus \$ 284
\$ 3	multiplied by number claimed, plus \$ 9
\$1,000	multiplied by number claimed, plus \$3,400



Massachusetts Income Tax Withholding System Percentage Methods for Pension, Annuity, Other Periodic Payments and Nonperiodic Payments (e.g., Lump-Sum Distributions)

Paid January 1, 2016 and thereafter

Rev. 12/15

Massachusetts
Department of
Revenue

A. General Information

Payers and plan administrators of pension, annuity, other periodic payments and nonperiodic payments made to recipients with Massachusetts addresses who have not elected to be exempt from the U.S. income tax withholding provisions must withhold Massachusetts income taxes, effective January 1, 1984. The Massachusetts withholding system differs from the U.S. system.

B. Form M-4P

The Massachusetts Withholding Exemption Certificate, Form M-4P (or a reproduction or other payer-substitute form), should be made available to each recipient.

A recipient, whether receiving periodic or nonperiodic payments, may claim the applicable personal, age 65 or over and blind exemptions (for both spouses) and the exemptions for dependents. If a recipient does not file Form M-4P with the payer, Massachusetts withholding will be based on "0" exemptions. In such cases, 5.1% of each payment will be withheld from January 1 through December 31 of the calendar year.

Form M-4P may be used to request that an additional amount be withheld.

Form M-4P should also be used to claim exemption from Massachusetts income tax withholding by a recipient with a Massachusetts address but who is domiciled (legal resident) elsewhere and whose pension is from certain pension plans not subject to tax under Title 4 of the United States Code, section 114.

Recipients with other than Massachusetts addresses may request, by filing Form M-4P, withholding on payments taxable by Massachusetts.

C. Figuring Withholding

The Massachusetts Income Tax Withholding System Percentage Methods for Pensions, etc., for computing amounts to withhold, appears in the next column. If a payment period differs from the four specified, adapt accordingly.

D. Paying Over Amounts Withheld

The trustee or administrator of the pension or annuity plan must register with DOR online through WebFile for Business, using the plan's federal tax identification number and checking the appropriate box. Generally, a plan is required to obtain its own Federal Identification number. Returns are due annually, and payments are subject to the same schedule as withholding on wages with regard to frequency. Returns and payments must be made electronically.

E. Reporting to Recipients

Provide a copy of U.S. Form 1099-R, showing the total payment and amount withheld for Massachusetts during the year, to each recipient by the end of the next January for the Massachusetts income tax return.

F. Other

Massachusetts provisions for payer and authorized sender responsibilities and recordkeeping are the same as those for the U.S.

From recipient's total payment:

1. Subtract the total of the exemption factors for the applicable period. If "0" exemptions claimed or no M-4P, omit this step.

a. Monthly: \$83 multiplied by number of exemptions claimed, plus \$284.

b. Quarterly: \$250 multiplied by number of exemptions claimed, plus \$850.

c. Semiannually: \$500 multiplied by number of exemptions claimed, plus \$1,700.

d. Annually: \$1,000 multiplied by number of exemptions claimed, plus \$3,400.

2. If the recipient will file as head of household on their tax return, **add** to the amount computed in step 1 and subtract the total from the payment: monthly: \$200; quarterly: \$600; semiannually: \$1,200; annually: \$2,400.

3. If the recipient and/or spouse is blind, for each blind person **add** to the amount computed in steps 1 and 2, if applicable, and subtract the total from the payment: monthly: \$183; quarterly: \$550; semiannually: \$1,100; annually: \$2,200.

4. After subtracting the amounts specified in steps 1, 2 and/or 3 from the recipient's total payment, **multiply** the result by **.051** and withhold the resulting amount.

Important Note

Payers are requested to urge recipients to ask that additional amounts be withheld on Form M-4P to cover taxes for certain payments taxable at the 12% rate or for other income not subject to the withholding system.

Forms and Publications

Where to get forms and publications

To obtain Massachusetts forms and publications by phone, call the Department's main information lines at (617) 887-6367 or toll-free in Massachusetts at 1-800-392-6089. Please note that many forms and publications are available 24 hours a day by calling the Department's automated forms request system at the numbers listed above.

Many Massachusetts tax forms and publications also are available via DOR's website at mass.gov/dor.

Resources

The Department of Revenue's Customer Service Bureau (CSB) is available to answer your questions about Massachusetts withholding tax as well as sales/use, meals, and room occupancy taxes. CSB also provides information regarding corporation excise and individual income taxes.



For Toll-free Information 1-800-392-6089

DOR Telephone Numbers in Boston (area code 617)

Corporation Excise Tax	887-6367	Sales/Use Tax	887-6367
Income Tax	887-6367	Withholding Tax	887-6367
Meals and Room Occupancy Taxes	887-6367	Teletype (TTY)	887-6140

👂 Vision-impaired taxpayers are welcome to make an appointment at any DOR office to receive assistance in preparing their tax form.

For guidance on running your business

Other state and federal agencies are also ready to help you in running your business. Below is a listing describing the type of assistance each offers. We encourage you to take advantage of their services.

Department of Unemployment Assistance

Unemployment insurance information (617) 626-5075

Customer Service

For assistance in finding employees.

Office of the Attorney General

Division of Fair Labor and Business Practice (617) 727-2200

For Massachusetts wage and hour laws.

U.S. Small Business Administration (SBA)

General Information (617) 565-5590

Service Corps of Retired Executives (SCORE) (617) 565-5591

SCORE workshop presents advice and suggestions to persons planning new businesses, or who are looking for assistance in the operation of new businesses.

Economic Development Division (617) 565-5580

For loan guaranty programs.

U.S. Department of Labor

Wage and Hour Division (617) 624-6700

For U.S. wage and hour laws.

Occupational Safety and Health Administration (617) 624-6700

For health and safety requirements.

Internal Revenue Service

Federal tax forms 1-800-829-3676

General information 1-800-829-1040