



Withholding Tables	2
Percentage Methods	12

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# Massachusetts Circular M

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Income Tax Withholding Tables at  
5.0% Effective January 1, 2024.

Percentage Method Tables updated to  
include 4% Surtax.

**MASSACHUSETTS DEPARTMENT OF REVENUE**  
**WEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2024**

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 \$2.31 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$2.12 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:										
<b>\$ 1</b>	<b>\$150</b>	5.0%	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
<b>150</b>	<b>160</b>	7.16	2.93	1.96	1.00	.04	.00	.00	.00	.00	.00	.00
<b>160</b>	<b>170</b>	7.62	3.39	2.43	1.47	.50	.00	.00	.00	.00	.00	.00
<b>170</b>	<b>180</b>	8.08	3.85	2.89	1.93	.97	.00	.00	.00	.00	.00	.00
<b>180</b>	<b>190</b>	8.54	4.31	3.35	2.39	1.43	.47	.00	.00	.00	.00	.00
<b>190</b>	<b>200</b>	9.00	4.77	3.81	2.85	1.89	.93	.00	.00	.00	.00	.00
<b>200</b>	<b>210</b>	9.47	5.24	4.27	3.31	2.35	1.39	.43	.00	.00	.00	.00
<b>210</b>	<b>220</b>	9.93	5.70	4.74	3.77	2.81	1.85	.89	.00	.00	.00	.00
<b>220</b>	<b>230</b>	10.39	6.16	5.20	4.24	3.27	2.31	1.35	.39	.00	.00	.00
<b>230</b>	<b>240</b>	10.85	6.62	5.66	4.70	3.74	2.77	1.81	.85	.00	.00	.00
<b>240</b>	<b>250</b>	11.31	7.08	6.12	5.16	4.20	3.24	2.27	1.31	.35	.00	.00
<b>250</b>	<b>260</b>	11.77	7.54	6.58	5.62	4.66	3.70	2.74	1.77	.81	.00	.00
<b>260</b>	<b>270</b>	12.24	8.01	7.04	6.08	5.12	4.16	3.20	2.24	1.27	.31	.00
<b>270</b>	<b>280</b>	12.70	8.47	7.51	6.54	5.58	4.62	3.66	2.70	1.74	.78	.00
<b>280</b>	<b>290</b>	13.16	8.93	7.97	7.01	6.04	5.08	4.12	3.16	2.20	1.24	.28
<b>290</b>	<b>300</b>	13.62	9.39	8.43	7.47	6.51	5.54	4.58	3.62	2.66	1.70	.74
<b>300</b>	<b>310</b>	14.08	9.85	8.89	7.93	6.97	6.01	5.04	4.08	3.12	2.16	1.20
<b>310</b>	<b>320</b>	14.55	10.31	9.35	8.39	7.43	6.47	5.51	4.55	3.58	2.62	1.66
<b>320</b>	<b>330</b>	15.01	10.78	9.81	8.85	7.89	6.93	5.97	5.01	4.05	3.08	2.12
<b>330</b>	<b>340</b>	15.47	11.24	10.28	9.31	8.35	7.39	6.43	5.47	4.51	3.55	2.58
<b>340</b>	<b>350</b>	15.93	11.70	10.74	9.78	8.81	7.85	6.89	5.93	4.97	4.01	3.05
<b>350</b>	<b>360</b>	16.39	12.16	11.20	10.24	9.28	8.32	7.35	6.39	5.43	4.47	3.51
<b>360</b>	<b>370</b>	16.85	12.62	11.66	10.70	9.74	8.78	7.82	6.85	5.89	4.93	3.97
<b>370</b>	<b>380</b>	17.32	13.08	12.12	11.16	10.20	9.24	8.28	7.32	6.35	5.39	4.43
<b>380</b>	<b>390</b>	17.78	13.55	12.59	11.62	10.66	9.70	8.74	7.78	6.82	5.85	4.89
<b>390</b>	<b>400</b>	18.24	14.01	13.05	12.09	11.12	10.16	9.20	8.24	7.28	6.32	5.35
<b>400</b>	<b>410</b>	18.70	14.47	13.51	12.55	11.59	10.62	9.66	8.70	7.74	6.78	5.82
<b>410</b>	<b>420</b>	19.16	14.93	13.97	13.01	12.05	11.09	10.12	9.16	8.20	7.24	6.28
<b>420</b>	<b>430</b>	19.62	15.39	14.43	13.47	12.51	11.55	10.59	9.62	8.66	7.70	6.74
<b>430</b>	<b>440</b>	20.09	15.86	14.89	13.93	12.97	12.01	11.05	10.09	9.12	8.16	7.20
<b>440</b>	<b>450</b>	20.55	16.32	15.36	14.39	13.43	12.47	11.51	10.55	9.59	8.62	7.66
<b>450</b>	<b>460</b>	21.01	16.78	15.82	14.86	13.89	12.93	11.97	11.01	10.05	9.09	8.13
<b>460</b>	<b>470</b>	21.47	17.24	16.28	15.32	14.36	13.39	12.43	11.47	10.51	9.55	8.59
<b>470</b>	<b>480</b>	21.93	17.70	16.74	15.78	14.82	13.86	12.89	11.93	10.97	10.01	9.05
<b>480</b>	<b>490</b>	22.39	18.16	17.20	16.24	15.28	14.32	13.36	12.39	11.43	10.47	9.51
<b>490</b>	<b>500</b>	22.86	18.63	17.66	16.70	15.74	14.78	13.82	12.86	11.90	10.93	9.97
<b>500</b>	<b>510</b>	23.33	19.10	18.13	17.17	16.21	15.25	14.29	13.33	12.37	11.40	10.44
<b>510</b>	<b>520</b>	23.83	19.60	18.63	17.67	16.71	15.75	14.79	13.83	12.87	11.90	10.94
<b>520</b>	<b>530</b>	24.33	20.10	19.13	18.17	17.21	16.25	15.29	14.33	13.37	12.40	11.44
<b>530</b>	<b>540</b>	24.83	20.60	19.63	18.67	17.71	16.75	15.79	14.83	13.87	12.90	11.94
<b>540</b>	<b>550</b>	25.33	21.10	20.13	19.17	18.21	17.25	16.29	15.33	14.37	13.40	12.44
<b>550</b>	<b>560</b>	25.83	21.60	20.63	19.67	18.71	17.75	16.79	15.83	14.87	13.90	12.94
<b>560</b>	<b>570</b>	26.33	22.10	21.13	20.17	19.21	18.25	17.29	16.33	15.37	14.40	13.44
<b>570</b>	<b>580</b>	26.83	22.60	21.63	20.67	19.71	18.75	17.79	16.83	15.87	14.90	13.94
<b>580</b>	<b>590</b>	27.33	23.10	22.13	21.17	20.21	19.25	18.29	17.33	16.37	15.40	14.44
<b>590</b>	<b>600</b>	27.83	23.60	22.63	21.67	20.71	19.75	18.79	17.83	16.87	15.90	14.94
<b>600</b>	<b>610</b>	28.33	24.10	23.13	22.17	21.21	20.25	19.29	18.33	17.37	16.40	15.44

**Massachusetts WEEKLY payroll period, effective January 1, 2024 (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:										
<b>610</b>	<b>620</b>	28.83	24.60	23.63	22.67	21.71	20.75	19.79	18.83	17.87	16.90	15.94
<b>620</b>	<b>630</b>	29.33	25.10	24.13	23.17	22.21	21.25	20.29	19.33	18.37	17.40	16.44
<b>630</b>	<b>640</b>	29.83	25.60	24.63	23.67	22.71	21.75	20.79	19.83	18.87	17.90	16.94
<b>640</b>	<b>650</b>	30.33	26.10	25.13	24.17	23.21	22.25	21.29	20.33	19.37	18.40	17.44
<b>650</b>	<b>660</b>	30.83	26.60	25.63	24.67	23.71	22.75	21.79	20.83	19.87	18.90	17.94
<b>660</b>	<b>670</b>	31.33	27.10	26.13	25.17	24.21	23.25	22.29	21.33	20.37	19.40	18.44
<b>670</b>	<b>680</b>	31.83	27.60	26.63	25.67	24.71	23.75	22.79	21.83	20.87	19.90	18.94
<b>680</b>	<b>690</b>	32.33	28.10	27.13	26.17	25.21	24.25	23.29	22.33	21.37	20.40	19.44
<b>690</b>	<b>700</b>	32.83	28.60	27.63	26.67	25.71	24.75	23.79	22.83	21.87	20.90	19.94
<b>700</b>	<b>710</b>	33.33	29.10	28.13	27.17	26.21	25.25	24.29	23.33	22.37	21.40	20.44
<b>710</b>	<b>720</b>	33.83	29.60	28.63	27.67	26.71	25.75	24.79	23.83	22.87	21.90	20.94
<b>720</b>	<b>730</b>	34.33	30.10	29.13	28.17	27.21	26.25	25.29	24.33	23.37	22.40	21.44
<b>730</b>	<b>740</b>	34.83	30.60	29.63	28.67	27.71	26.75	25.79	24.83	23.87	22.90	21.94
<b>740</b>	<b>750</b>	35.33	31.10	30.13	29.17	28.21	27.25	26.29	25.33	24.37	23.40	22.44
<b>750</b>	<b>760</b>	35.83	31.60	30.63	29.67	28.71	27.75	26.79	25.83	24.87	23.90	22.94
<b>760</b>	<b>770</b>	36.33	32.10	31.13	30.17	29.21	28.25	27.29	26.33	25.37	24.40	23.44
<b>770</b>	<b>780</b>	36.83	32.60	31.63	30.67	29.71	28.75	27.79	26.83	25.87	24.90	23.94
<b>780</b>	<b>790</b>	37.33	33.10	32.13	31.17	30.21	29.25	28.29	27.33	26.37	25.40	24.44
<b>790</b>	<b>800</b>	37.83	33.60	32.63	31.67	30.71	29.75	28.79	27.83	26.87	25.90	24.94
<b>800</b>	<b>810</b>	38.33	34.10	33.13	32.17	31.21	30.25	29.29	28.33	27.37	26.40	25.44
<b>810</b>	<b>820</b>	38.83	34.60	33.63	32.67	31.71	30.75	29.79	28.83	27.87	26.90	25.94
<b>820</b>	<b>830</b>	39.33	35.10	34.13	33.17	32.21	31.25	30.29	29.33	28.37	27.40	26.44
<b>830</b>	<b>840</b>	39.83	35.60	34.63	33.67	32.71	31.75	30.79	29.83	28.87	27.90	26.94
<b>840</b>	<b>850</b>	40.33	36.10	35.13	34.17	33.21	32.25	31.29	30.33	29.37	28.40	27.44
<b>850</b>	<b>860</b>	40.83	36.60	35.63	34.67	33.71	32.75	31.79	30.83	29.87	28.90	27.94
<b>860</b>	<b>870</b>	41.33	37.10	36.13	35.17	34.21	33.25	32.29	31.33	30.37	29.40	28.44
<b>870</b>	<b>880</b>	41.83	37.60	36.63	35.67	34.71	33.75	32.79	31.83	30.87	29.90	28.94
<b>880</b>	<b>890</b>	42.33	38.10	37.13	36.17	35.21	34.25	33.29	32.33	31.37	30.40	29.44
<b>890</b>	<b>900</b>	42.83	38.60	37.63	36.67	35.71	34.75	33.79	32.83	31.87	30.90	29.94
<b>900</b>	<b>910</b>	43.33	39.10	38.13	37.17	36.21	35.25	34.29	33.33	32.37	31.40	30.44
<b>910</b>	<b>920</b>	43.83	39.60	38.63	37.67	36.71	35.75	34.79	33.83	32.87	31.90	30.94
<b>920</b>	<b>930</b>	44.33	40.10	39.13	38.17	37.21	36.25	35.29	34.33	33.37	32.40	31.44
<b>930</b>	<b>940</b>	44.83	40.60	39.63	38.67	37.71	36.75	35.79	34.83	33.87	32.90	31.94
<b>940</b>	<b>950</b>	45.33	41.10	40.13	39.17	38.21	37.25	36.29	35.33	34.37	33.40	32.44
<b>950</b>	<b>960</b>	45.83	41.60	40.63	39.67	38.71	37.75	36.79	35.83	34.87	33.90	32.94
<b>960</b>	<b>970</b>	46.33	42.10	41.13	40.17	39.21	38.25	37.29	36.33	35.37	34.40	33.44
<b>970</b>	<b>980</b>	46.83	42.60	41.63	40.67	39.71	38.75	37.79	36.83	35.87	34.90	33.94
<b>980</b>	<b>990</b>	47.33	43.10	42.13	41.17	40.21	39.25	38.29	37.33	36.37	35.40	34.44
<b>990</b>	<b>1000</b>	47.83	43.60	42.63	41.67	40.71	39.75	38.79	37.83	36.87	35.90	34.94
<b>1000</b>	<b>1010</b>	48.33	44.10	43.13	42.17	41.21	40.25	39.29	38.33	37.37	36.40	35.44
<b>1010</b>	<b>1020</b>	48.83	44.60	43.63	42.67	41.71	40.75	39.79	38.83	37.87	36.90	35.94
<b>1020</b>	<b>1030</b>	49.33	45.10	44.13	43.17	42.21	41.25	40.29	39.33	38.37	37.40	36.44
<b>1030</b>	<b>1040</b>	49.83	45.60	44.63	43.67	42.71	41.75	40.79	39.83	38.87	37.90	36.94
<b>1040</b>	<b>1050</b>	50.33	46.10	45.13	44.17	43.21	42.25	41.29	40.33	39.37	38.40	37.44
<b>1050</b>	<b>1060</b>	50.83	46.60	45.63	44.67	43.71	42.75	41.79	40.83	39.87	38.90	37.94
<b>1060</b>	<b>1070</b>	51.33	47.10	46.13	45.17	44.21	43.25	42.29	41.33	40.37	39.40	38.44
<b>1070</b>	<b>1080</b>	51.83	47.60	46.63	45.67	44.71	43.75	42.79	41.83	40.87	39.90	38.94
<b>1080</b>	<b>1090</b>	52.33	48.10	47.13	46.17	45.21	44.25	43.29	42.33	41.37	40.40	39.44
<b>1090</b>	<b>1100</b>	52.83	48.60	47.63	46.67	45.71	44.75	43.79	42.83	41.87	40.90	39.94
<b>1100</b>	<b>1110</b>	53.33	49.10	48.13	47.17	46.21	45.25	44.29	43.33	42.37	41.40	40.44
<b>1110</b>	<b>1120</b>	53.83	49.60	48.63	47.67	46.71	45.75	44.79	43.83	42.87	41.90	40.94
<b>1120</b>	<b>1130</b>	54.33	50.10	49.13	48.17	47.21	46.25	45.29	44.33	43.37	42.40	41.44
<b>1130</b>	<b>1140</b>	54.83	50.60	49.63	48.67	47.71	46.75	45.79	44.83	43.87	42.90	41.94
<b>1140</b>	<b>1150</b>	55.33	51.10	50.13	49.17	48.21	47.25	46.29	45.33	44.37	43.40	42.44
<b>1150</b>	<b>1160</b>	55.83	51.60	50.63	49.67	48.71	47.75	46.79	45.83	44.87	43.90	42.94
<b>1160</b>	<b>1170</b>	56.33	52.10	51.13	50.17	49.21	48.25	47.29	46.33	45.37	44.40	43.44

# MASSACHUSETTS DEPARTMENT OF REVENUE

## BIWEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2024

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 \$4.62 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$4.23 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:										
<b>\$ 1</b>	<b>\$300</b>	5.0%	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
<b>300</b>	<b>320</b>	14.31	5.85	3.93	2.01	.08	.00	.00	.00	.00	.00	.00
<b>320</b>	<b>340</b>	15.24	6.78	4.85	2.93	1.01	.00	.00	.00	.00	.00	.00
<b>340</b>	<b>360</b>	16.16	7.70	5.78	3.85	1.93	.01	.00	.00	.00	.00	.00
<b>360</b>	<b>380</b>	17.08	8.62	6.70	4.78	2.85	.93	.00	.00	.00	.00	.00
<b>380</b>	<b>400</b>	18.01	9.55	7.62	5.70	3.78	1.85	.00	.00	.00	.00	.00
<b>400</b>	<b>420</b>	18.93	10.47	8.55	6.62	4.70	2.78	.85	.00	.00	.00	.00
<b>420</b>	<b>440</b>	19.86	11.39	9.47	7.55	5.62	3.70	1.78	.00	.00	.00	.00
<b>440</b>	<b>460</b>	20.78	12.32	10.39	8.47	6.55	4.62	2.70	.78	.00	.00	.00
<b>460</b>	<b>480</b>	21.70	13.24	11.32	9.39	7.47	5.55	3.63	1.70	.00	.00	.00
<b>480</b>	<b>500</b>	22.63	14.16	12.24	10.32	8.39	6.47	4.55	2.63	.70	.00	.00
<b>500</b>	<b>520</b>	23.55	15.09	13.16	11.24	9.32	7.40	5.47	3.55	1.63	.00	.00
<b>520</b>	<b>540</b>	24.47	16.01	14.09	12.17	10.24	8.32	6.40	4.47	2.55	.63	.00
<b>540</b>	<b>560</b>	25.40	16.93	15.01	13.09	11.17	9.24	7.32	5.40	3.47	1.55	.00
<b>560</b>	<b>580</b>	26.32	17.86	15.94	14.01	12.09	10.17	8.24	6.32	4.40	2.47	.55
<b>580</b>	<b>600</b>	27.24	18.78	16.86	14.94	13.01	11.09	9.17	7.24	5.32	3.40	1.47
<b>600</b>	<b>620</b>	28.17	19.71	17.78	15.86	13.94	12.01	10.09	8.17	6.24	4.32	2.40
<b>620</b>	<b>640</b>	29.09	20.63	18.71	16.78	14.86	12.94	11.01	9.09	7.17	5.24	3.32
<b>640</b>	<b>660</b>	30.01	21.55	19.63	17.71	15.78	13.86	11.94	10.01	8.09	6.17	4.24
<b>660</b>	<b>680</b>	30.94	22.48	20.55	18.63	16.71	14.78	12.86	10.94	9.01	7.09	5.17
<b>680</b>	<b>700</b>	31.86	23.40	21.48	19.55	17.63	15.71	13.78	11.86	9.94	8.01	6.09
<b>700</b>	<b>720</b>	32.78	24.32	22.40	20.48	18.55	16.63	14.71	12.78	10.86	8.94	7.02
<b>720</b>	<b>740</b>	33.71	25.25	23.32	21.40	19.48	17.55	15.63	13.71	11.78	9.86	7.94
<b>740</b>	<b>760</b>	34.63	26.17	24.25	22.32	20.40	18.48	16.55	14.63	12.71	10.79	8.86
<b>760</b>	<b>780</b>	35.55	27.09	25.17	23.25	21.32	19.40	17.48	15.55	13.63	11.71	9.79
<b>780</b>	<b>800</b>	36.48	28.02	26.09	24.17	22.25	20.32	18.40	16.48	14.56	12.63	10.71
<b>800</b>	<b>820</b>	37.40	28.94	27.02	25.09	23.17	21.25	19.32	17.40	15.48	13.56	11.63
<b>820</b>	<b>840</b>	38.33	29.86	27.94	26.02	24.09	22.17	20.25	18.33	16.40	14.48	12.56
<b>840</b>	<b>860</b>	39.25	30.79	28.86	26.94	25.02	23.09	21.17	19.25	17.33	15.40	13.48
<b>860</b>	<b>880</b>	40.17	31.71	29.79	27.86	25.94	24.02	22.10	20.17	18.25	16.33	14.40
<b>880</b>	<b>900</b>	41.10	32.63	30.71	28.79	26.86	24.94	23.02	21.10	19.17	17.25	15.33
<b>900</b>	<b>920</b>	42.02	33.56	31.63	29.71	27.79	25.87	23.94	22.02	20.10	18.17	16.25
<b>920</b>	<b>940</b>	42.94	34.48	32.56	30.64	28.71	26.79	24.87	22.94	21.02	19.10	17.17
<b>940</b>	<b>960</b>	43.87	35.40	33.48	31.56	29.64	27.71	25.79	23.87	21.94	20.02	18.10
<b>960</b>	<b>980</b>	44.79	36.33	34.41	32.48	30.56	28.64	26.71	24.79	22.87	20.94	19.02
<b>980</b>	<b>1000</b>	45.71	37.25	35.33	33.41	31.48	29.56	27.64	25.71	23.79	21.87	19.94
<b>1000</b>	<b>1020</b>	46.65	38.19	36.27	34.35	32.42	30.50	28.58	26.65	24.73	22.81	20.88
<b>1020</b>	<b>1040</b>	47.65	39.19	37.27	35.35	33.42	31.50	29.58	27.65	25.73	23.81	21.88
<b>1040</b>	<b>1060</b>	48.65	40.19	38.27	36.35	34.42	32.50	30.58	28.65	26.73	24.81	22.88
<b>1060</b>	<b>1080</b>	49.65	41.19	39.27	37.35	35.42	33.50	31.58	29.65	27.73	25.81	23.88
<b>1080</b>	<b>1100</b>	50.65	42.19	40.27	38.35	36.42	34.50	32.58	30.65	28.73	26.81	24.88
<b>1100</b>	<b>1120</b>	51.65	43.19	41.27	39.35	37.42	35.50	33.58	31.65	29.73	27.81	25.88
<b>1120</b>	<b>1140</b>	52.65	44.19	42.27	40.35	38.42	36.50	34.58	32.65	30.73	28.81	26.88
<b>1140</b>	<b>1160</b>	53.65	45.19	43.27	41.35	39.42	37.50	35.58	33.65	31.73	29.81	27.88
<b>1160</b>	<b>1180</b>	54.65	46.19	44.27	42.35	40.42	38.50	36.58	34.65	32.73	30.81	28.88
<b>1180</b>	<b>1200</b>	55.65	47.19	45.27	43.35	41.42	39.50	37.58	35.65	33.73	31.81	29.88
<b>1200</b>	<b>1220</b>	56.65	48.19	46.27	44.35	42.42	40.50	38.58	36.65	34.73	32.81	30.88

**Massachusetts BIWEEKLY payroll period, effective January 1, 2024 (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:										
<b>1220</b>	<b>1240</b>	57.65	49.19	47.27	45.35	43.42	41.50	39.58	37.65	35.73	33.81	31.88
<b>1240</b>	<b>1260</b>	58.65	50.19	48.27	46.35	44.42	42.50	40.58	38.65	36.73	34.81	32.88
<b>1260</b>	<b>1280</b>	59.65	51.19	49.27	47.35	45.42	43.50	41.58	39.65	37.73	35.81	33.88
<b>1280</b>	<b>1300</b>	60.65	52.19	50.27	48.35	46.42	44.50	42.58	40.65	38.73	36.81	34.88
<b>1300</b>	<b>1320</b>	61.65	53.19	51.27	49.35	47.42	45.50	43.58	41.65	39.73	37.81	35.88
<b>1320</b>	<b>1340</b>	62.65	54.19	52.27	50.35	48.42	46.50	44.58	42.65	40.73	38.81	36.88
<b>1340</b>	<b>1360</b>	63.65	55.19	53.27	51.35	49.42	47.50	45.58	43.65	41.73	39.81	37.88
<b>1360</b>	<b>1380</b>	64.65	56.19	54.27	52.35	50.42	48.50	46.58	44.65	42.73	40.81	38.88
<b>1380</b>	<b>1400</b>	65.65	57.19	55.27	53.35	51.42	49.50	47.58	45.65	43.73	41.81	39.88
<b>1400</b>	<b>1420</b>	66.65	58.19	56.27	54.35	52.42	50.50	48.58	46.65	44.73	42.81	40.88
<b>1420</b>	<b>1440</b>	67.65	59.19	57.27	55.35	53.42	51.50	49.58	47.65	45.73	43.81	41.88
<b>1440</b>	<b>1460</b>	68.65	60.19	58.27	56.35	54.42	52.50	50.58	48.65	46.73	44.81	42.88
<b>1460</b>	<b>1480</b>	69.65	61.19	59.27	57.35	55.42	53.50	51.58	49.65	47.73	45.81	43.88
<b>1480</b>	<b>1500</b>	70.65	62.19	60.27	58.35	56.42	54.50	52.58	50.65	48.73	46.81	44.88
<b>1500</b>	<b>1520</b>	71.65	63.19	61.27	59.35	57.42	55.50	53.58	51.65	49.73	47.81	45.88
<b>1520</b>	<b>1540</b>	72.65	64.19	62.27	60.35	58.42	56.50	54.58	52.65	50.73	48.81	46.88
<b>1540</b>	<b>1560</b>	73.65	65.19	63.27	61.35	59.42	57.50	55.58	53.65	51.73	49.81	47.88
<b>1560</b>	<b>1580</b>	74.65	66.19	64.27	62.35	60.42	58.50	56.58	54.65	52.73	50.81	48.88
<b>1580</b>	<b>1600</b>	75.65	67.19	65.27	63.35	61.42	59.50	57.58	55.65	53.73	51.81	49.88
<b>1600</b>	<b>1620</b>	76.65	68.19	66.27	64.35	62.42	60.50	58.58	56.65	54.73	52.81	50.88
<b>1620</b>	<b>1640</b>	77.65	69.19	67.27	65.35	63.42	61.50	59.58	57.65	55.73	53.81	51.88
<b>1640</b>	<b>1660</b>	78.65	70.19	68.27	66.35	64.42	62.50	60.58	58.65	56.73	54.81	52.88
<b>1660</b>	<b>1680</b>	79.65	71.19	69.27	67.35	65.42	63.50	61.58	59.65	57.73	55.81	53.88
<b>1680</b>	<b>1700</b>	80.65	72.19	70.27	68.35	66.42	64.50	62.58	60.65	58.73	56.81	54.88
<b>1700</b>	<b>1720</b>	81.65	73.19	71.27	69.35	67.42	65.50	63.58	61.65	59.73	57.81	55.88
<b>1720</b>	<b>1740</b>	82.65	74.19	72.27	70.35	68.42	66.50	64.58	62.65	60.73	58.81	56.88
<b>1740</b>	<b>1760</b>	83.65	75.19	73.27	71.35	69.42	67.50	65.58	63.65	61.73	59.81	57.88
<b>1760</b>	<b>1780</b>	84.65	76.19	74.27	72.35	70.42	68.50	66.58	64.65	62.73	60.81	58.88
<b>1780</b>	<b>1800</b>	85.65	77.19	75.27	73.35	71.42	69.50	67.58	65.65	63.73	61.81	59.88
<b>1800</b>	<b>1820</b>	86.65	78.19	76.27	74.35	72.42	70.50	68.58	66.65	64.73	62.81	60.88
<b>1820</b>	<b>1840</b>	87.65	79.19	77.27	75.35	73.42	71.50	69.58	67.65	65.73	63.81	61.88
<b>1840</b>	<b>1860</b>	88.65	80.19	78.27	76.35	74.42	72.50	70.58	68.65	66.73	64.81	62.88
<b>1860</b>	<b>1880</b>	89.65	81.19	79.27	77.35	75.42	73.50	71.58	69.65	67.73	65.81	63.88
<b>1880</b>	<b>1900</b>	90.65	82.19	80.27	78.35	76.42	74.50	72.58	70.65	68.73	66.81	64.88
<b>1900</b>	<b>1920</b>	91.65	83.19	81.27	79.35	77.42	75.50	73.58	71.65	69.73	67.81	65.88
<b>1920</b>	<b>1940</b>	92.65	84.19	82.27	80.35	78.42	76.50	74.58	72.65	70.73	68.81	66.88
<b>1940</b>	<b>1960</b>	93.65	85.19	83.27	81.35	79.42	77.50	75.58	73.65	71.73	69.81	67.88
<b>1960</b>	<b>1980</b>	94.65	86.19	84.27	82.35	80.42	78.50	76.58	74.65	72.73	70.81	68.88
<b>1980</b>	<b>2000</b>	95.65	87.19	85.27	83.35	81.42	79.50	77.58	75.65	73.73	71.81	69.88
<b>2000</b>	<b>2020</b>	96.65	88.19	86.27	84.35	82.42	80.50	78.58	76.65	74.73	72.81	70.88
<b>2020</b>	<b>2040</b>	97.65	89.19	87.27	85.35	83.42	81.50	79.58	77.65	75.73	73.81	71.88
<b>2040</b>	<b>2060</b>	98.65	90.19	88.27	86.35	84.42	82.50	80.58	78.65	76.73	74.81	72.88
<b>2060</b>	<b>2080</b>	99.65	91.19	89.27	87.35	85.42	83.50	81.58	79.65	77.73	75.81	73.88
<b>2080</b>	<b>2100</b>	100.65	92.19	90.27	88.35	86.42	84.50	82.58	80.65	78.73	76.81	74.88
<b>2100</b>	<b>2120</b>	101.65	93.19	91.27	89.35	87.42	85.50	83.58	81.65	79.73	77.81	75.88
<b>2120</b>	<b>2140</b>	102.65	94.19	92.27	90.35	88.42	86.50	84.58	82.65	80.73	78.81	76.88
<b>2140</b>	<b>2160</b>	103.65	95.19	93.27	91.35	89.42	87.50	85.58	83.65	81.73	79.81	77.88
<b>2160</b>	<b>2180</b>	104.65	96.19	94.27	92.35	90.42	88.50	86.58	84.65	82.73	80.81	78.88
<b>2180</b>	<b>2200</b>	105.65	97.19	95.27	93.35	91.42	89.50	87.58	85.65	83.73	81.81	79.88
<b>2200</b>	<b>2220</b>	106.65	98.19	96.27	94.35	92.42	90.50	88.58	86.65	84.73	82.81	80.88
<b>2220</b>	<b>2240</b>	107.65	99.19	97.27	95.35	93.42	91.50	89.58	87.65	85.73	83.81	81.88
<b>2240</b>	<b>2260</b>	108.65	100.19	98.27	96.35	94.42	92.50	90.58	88.65	86.73	84.81	82.88
<b>2260</b>	<b>2280</b>	109.65	101.19	99.27	97.35	95.42	93.50	91.58	89.65	87.73	85.81	83.88
<b>2280</b>	<b>2300</b>	110.65	102.19	100.27	98.35	96.42	94.50	92.58	90.65	88.73	86.81	84.88
<b>2300</b>	<b>2320</b>	111.65	103.19	101.27	99.35	97.42	95.50	93.58	91.65	89.73	87.81	85.88
<b>2320</b>	<b>2340</b>	112.65	104.19	102.27	100.35	98.42	96.50	94.58	92.65	90.73	88.81	86.88



## MASSACHUSETTS DEPARTMENT OF REVENUE

### SEMIMONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2024

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 \$5.00 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$4.58 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 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	\$ 320	5.0%	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
<b>320</b>	<b>340</b>	15.24	6.07	3.99	1.90	.00	.00	.00	.00	.00	.00	.00
<b>340</b>	<b>360</b>	16.16	6.99	4.91	2.83	.74	.00	.00	.00	.00	.00	.00
<b>360</b>	<b>380</b>	17.08	7.92	5.83	3.75	1.67	.00	.00	.00	.00	.00	.00
<b>380</b>	<b>400</b>	18.01	8.84	6.76	4.67	2.59	.51	.00	.00	.00	.00	.00
<b>400</b>	<b>420</b>	18.93	9.77	7.68	5.60	3.52	1.43	.00	.00	.00	.00	.00
<b>420</b>	<b>440</b>	19.86	10.69	8.61	6.52	4.44	2.36	.27	.00	.00	.00	.00
<b>440</b>	<b>460</b>	20.78	11.61	9.53	7.45	5.36	3.28	1.20	.00	.00	.00	.00
<b>460</b>	<b>480</b>	21.70	12.54	10.45	8.37	6.29	4.20	2.12	.04	.00	.00	.00
<b>480</b>	<b>500</b>	22.63	13.46	11.38	9.29	7.21	5.13	3.04	.96	.00	.00	.00
<b>500</b>	<b>520</b>	23.55	14.38	12.30	10.22	8.13	6.05	3.97	1.88	.00	.00	.00
<b>520</b>	<b>540</b>	24.47	15.31	13.22	11.14	9.06	6.97	4.89	2.81	.72	.00	.00
<b>540</b>	<b>560</b>	25.40	16.23	14.15	12.06	9.98	7.90	5.81	3.73	1.65	.00	.00
<b>560</b>	<b>580</b>	26.32	17.15	15.07	12.99	10.90	8.82	6.74	4.65	2.57	.49	.00
<b>580</b>	<b>600</b>	27.24	18.08	15.99	13.91	11.83	9.74	7.66	5.58	3.49	1.41	.00
<b>600</b>	<b>620</b>	28.17	19.00	16.92	14.83	12.75	10.67	8.58	6.50	4.42	2.33	.25
<b>620</b>	<b>640</b>	29.09	19.92	17.84	15.76	13.67	11.59	9.51	7.42	5.34	3.26	1.17
<b>640</b>	<b>660</b>	30.01	20.85	18.76	16.68	14.60	12.51	10.43	8.35	6.26	4.18	2.10
<b>660</b>	<b>680</b>	30.94	21.77	19.69	17.60	15.52	13.44	11.35	9.27	7.19	5.10	3.02
<b>680</b>	<b>700</b>	31.86	22.69	20.61	18.53	16.44	14.36	12.28	10.19	8.11	6.03	3.94
<b>700</b>	<b>720</b>	32.78	23.62	21.53	19.45	17.37	15.28	13.20	11.12	9.03	6.95	4.87
<b>720</b>	<b>740</b>	33.71	24.54	22.46	20.37	18.29	16.21	14.12	12.04	9.96	7.87	5.79
<b>740</b>	<b>760</b>	34.63	25.46	23.38	21.30	19.21	17.13	15.05	12.96	10.88	8.80	6.71
<b>760</b>	<b>780</b>	35.55	26.39	24.30	22.22	20.14	18.05	15.97	13.89	11.80	9.72	7.64
<b>780</b>	<b>800</b>	36.48	27.31	25.23	23.14	21.06	18.98	16.89	14.81	12.73	10.64	8.56
<b>800</b>	<b>820</b>	37.40	28.24	26.15	24.07	21.99	19.90	17.82	15.74	13.65	11.57	9.49
<b>820</b>	<b>840</b>	38.33	29.16	27.08	24.99	22.91	20.83	18.74	16.66	14.58	12.49	10.41
<b>840</b>	<b>860</b>	39.25	30.08	28.00	25.92	23.83	21.75	19.67	17.58	15.50	13.42	11.33
<b>860</b>	<b>880</b>	40.17	31.01	28.92	26.84	24.76	22.67	20.59	18.51	16.42	14.34	12.26
<b>880</b>	<b>900</b>	41.10	31.93	29.85	27.76	25.68	23.60	21.51	19.43	17.35	15.26	13.18
<b>900</b>	<b>920</b>	42.02	32.85	30.77	28.69	26.60	24.52	22.44	20.35	18.27	16.19	14.10
<b>920</b>	<b>940</b>	42.94	33.78	31.69	29.61	27.53	25.44	23.36	21.28	19.19	17.11	15.03
<b>940</b>	<b>960</b>	43.87	34.70	32.62	30.53	28.45	26.37	24.28	22.20	20.12	18.03	15.95
<b>960</b>	<b>980</b>	44.79	35.62	33.54	31.46	29.37	27.29	25.21	23.12	21.04	18.96	16.87
<b>980</b>	<b>1000</b>	45.71	36.55	34.46	32.38	30.30	28.21	26.13	24.05	21.96	19.88	17.80
<b>1000</b>	<b>1020</b>	46.64	37.47	35.39	33.30	31.22	29.14	27.05	24.97	22.89	20.80	18.72
<b>1020</b>	<b>1040</b>	47.56	38.39	36.31	34.23	32.14	30.06	27.98	25.89	23.81	21.73	19.64
<b>1040</b>	<b>1060</b>	48.48	39.32	37.23	35.15	33.07	30.98	28.90	26.82	24.73	22.65	20.57
<b>1060</b>	<b>1080</b>	49.41	40.24	38.16	36.07	33.99	31.91	29.82	27.74	25.66	23.57	21.49
<b>1080</b>	<b>1100</b>	50.33	41.17	39.08	37.00	34.92	32.83	30.75	28.67	26.58	24.50	22.42
<b>1100</b>	<b>1120</b>	51.33	42.17	40.08	38.00	35.92	33.83	31.75	29.67	27.58	25.50	23.42
<b>1120</b>	<b>1140</b>	52.33	43.17	41.08	39.00	36.92	34.83	32.75	30.67	28.58	26.50	24.42
<b>1140</b>	<b>1160</b>	53.33	44.17	42.08	40.00	37.92	35.83	33.75	31.67	29.58	27.50	25.42
<b>1160</b>	<b>1180</b>	54.33	45.17	43.08	41.00	38.92	36.83	34.75	32.67	30.58	28.50	26.42
<b>1180</b>	<b>1200</b>	55.33	46.17	44.08	42.00	39.92	37.83	35.75	33.67	31.58	29.50	27.42
<b>1200</b>	<b>1220</b>	56.33	47.17	45.08	43.00	40.92	38.83	36.75	34.67	32.58	30.50	28.42
<b>1220</b>	<b>1240</b>	57.33	48.17	46.08	44.00	41.92	39.83	37.75	35.67	33.58	31.50	29.42

**Massachusetts SEMIMONTHLY payroll period, effective January 1, 2024 (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:										
<b>1240</b>	<b>1260</b>	58.33	49.17	47.08	45.00	42.92	40.83	38.75	36.67	34.58	32.50	30.42
<b>1260</b>	<b>1280</b>	59.33	50.17	48.08	46.00	43.92	41.83	39.75	37.67	35.58	33.50	31.42
<b>1280</b>	<b>1300</b>	60.33	51.17	49.08	47.00	44.92	42.83	40.75	38.67	36.58	34.50	32.42
<b>1300</b>	<b>1320</b>	61.33	52.17	50.08	48.00	45.92	43.83	41.75	39.67	37.58	35.50	33.42
<b>1320</b>	<b>1340</b>	62.33	53.17	51.08	49.00	46.92	44.83	42.75	40.67	38.58	36.50	34.42
<b>1340</b>	<b>1360</b>	63.33	54.17	52.08	50.00	47.92	45.83	43.75	41.67	39.58	37.50	35.42
<b>1360</b>	<b>1380</b>	64.33	55.17	53.08	51.00	48.92	46.83	44.75	42.67	40.58	38.50	36.42
<b>1380</b>	<b>1400</b>	65.33	56.17	54.08	52.00	49.92	47.83	45.75	43.67	41.58	39.50	37.42
<b>1400</b>	<b>1420</b>	66.33	57.17	55.08	53.00	50.92	48.83	46.75	44.67	42.58	40.50	38.42
<b>1420</b>	<b>1440</b>	67.33	58.17	56.08	54.00	51.92	49.83	47.75	45.67	43.58	41.50	39.42
<b>1440</b>	<b>1460</b>	68.33	59.17	57.08	55.00	52.92	50.83	48.75	46.67	44.58	42.50	40.42
<b>1460</b>	<b>1480</b>	69.33	60.17	58.08	56.00	53.92	51.83	49.75	47.67	45.58	43.50	41.42
<b>1480</b>	<b>1500</b>	70.33	61.17	59.08	57.00	54.92	52.83	50.75	48.67	46.58	44.50	42.42
<b>1500</b>	<b>1520</b>	71.33	62.17	60.08	58.00	55.92	53.83	51.75	49.67	47.58	45.50	43.42
<b>1520</b>	<b>1540</b>	72.33	63.17	61.08	59.00	56.92	54.83	52.75	50.67	48.58	46.50	44.42
<b>1540</b>	<b>1560</b>	73.33	64.17	62.08	60.00	57.92	55.83	53.75	51.67	49.58	47.50	45.42
<b>1560</b>	<b>1580</b>	74.33	65.17	63.08	61.00	58.92	56.83	54.75	52.67	50.58	48.50	46.42
<b>1580</b>	<b>1600</b>	75.33	66.17	64.08	62.00	59.92	57.83	55.75	53.67	51.58	49.50	47.42
<b>1600</b>	<b>1620</b>	76.33	67.17	65.08	63.00	60.92	58.83	56.75	54.67	52.58	50.50	48.42
<b>1620</b>	<b>1640</b>	77.33	68.17	66.08	64.00	61.92	59.83	57.75	55.67	53.58	51.50	49.42
<b>1640</b>	<b>1660</b>	78.33	69.17	67.08	65.00	62.92	60.83	58.75	56.67	54.58	52.50	50.42
<b>1660</b>	<b>1680</b>	79.33	70.17	68.08	66.00	63.92	61.83	59.75	57.67	55.58	53.50	51.42
<b>1680</b>	<b>1700</b>	80.33	71.17	69.08	67.00	64.92	62.83	60.75	58.67	56.58	54.50	52.42
<b>1700</b>	<b>1720</b>	81.33	72.17	70.08	68.00	65.92	63.83	61.75	59.67	57.58	55.50	53.42
<b>1720</b>	<b>1740</b>	82.33	73.17	71.08	69.00	66.92	64.83	62.75	60.67	58.58	56.50	54.42
<b>1740</b>	<b>1760</b>	83.33	74.17	72.08	70.00	67.92	65.83	63.75	61.67	59.58	57.50	55.42
<b>1760</b>	<b>1780</b>	84.33	75.17	73.08	71.00	68.92	66.83	64.75	62.67	60.58	58.50	56.42
<b>1780</b>	<b>1800</b>	85.33	76.17	74.08	72.00	69.92	67.83	65.75	63.67	61.58	59.50	57.42
<b>1800</b>	<b>1820</b>	86.33	77.17	75.08	73.00	70.92	68.83	66.75	64.67	62.58	60.50	58.42
<b>1820</b>	<b>1840</b>	87.33	78.17	76.08	74.00	71.92	69.83	67.75	65.67	63.58	61.50	59.42
<b>1840</b>	<b>1860</b>	88.33	79.17	77.08	75.00	72.92	70.83	68.75	66.67	64.58	62.50	60.42
<b>1860</b>	<b>1880</b>	89.33	80.17	78.08	76.00	73.92	71.83	69.75	67.67	65.58	63.50	61.42
<b>1880</b>	<b>1900</b>	90.33	81.17	79.08	77.00	74.92	72.83	70.75	68.67	66.58	64.50	62.42
<b>1900</b>	<b>1920</b>	91.33	82.17	80.08	78.00	75.92	73.83	71.75	69.67	67.58	65.50	63.42
<b>1920</b>	<b>1940</b>	92.33	83.17	81.08	79.00	76.92	74.83	72.75	70.67	68.58	66.50	64.42
<b>1940</b>	<b>1960</b>	93.33	84.17	82.08	80.00	77.92	75.83	73.75	71.67	69.58	67.50	65.42
<b>1960</b>	<b>1980</b>	94.33	85.17	83.08	81.00	78.92	76.83	74.75	72.67	70.58	68.50	66.42
<b>1980</b>	<b>2000</b>	95.33	86.17	84.08	82.00	79.92	77.83	75.75	73.67	71.58	69.50	67.42
<b>2000</b>	<b>2020</b>	96.33	87.17	85.08	83.00	80.92	78.83	76.75	74.67	72.58	70.50	68.42
<b>2020</b>	<b>2040</b>	97.33	88.17	86.08	84.00	81.92	79.83	77.75	75.67	73.58	71.50	69.42
<b>2040</b>	<b>2060</b>	98.33	89.17	87.08	85.00	82.92	80.83	78.75	76.67	74.58	72.50	70.42
<b>2060</b>	<b>2080</b>	99.33	90.17	88.08	86.00	83.92	81.83	79.75	77.67	75.58	73.50	71.42
<b>2080</b>	<b>2100</b>	100.33	91.17	89.08	87.00	84.92	82.83	80.75	78.67	76.58	74.50	72.42
<b>2100</b>	<b>2120</b>	101.33	92.17	90.08	88.00	85.92	83.83	81.75	79.67	77.58	75.50	73.42
<b>2120</b>	<b>2140</b>	102.33	93.17	91.08	89.00	86.92	84.83	82.75	80.67	78.58	76.50	74.42
<b>2140</b>	<b>2160</b>	103.33	94.17	92.08	90.00	87.92	85.83	83.75	81.67	79.58	77.50	75.42
<b>2160</b>	<b>2180</b>	104.33	95.17	93.08	91.00	88.92	86.83	84.75	82.67	80.58	78.50	76.42
<b>2180</b>	<b>2200</b>	105.33	96.17	94.08	92.00	89.92	87.83	85.75	83.67	81.58	79.50	77.42
<b>2200</b>	<b>2220</b>	106.33	97.17	95.08	93.00	90.92	88.83	86.75	84.67	82.58	80.50	78.42
<b>2220</b>	<b>2240</b>	107.33	98.17	96.08	94.00	91.92	89.83	87.75	85.67	83.58	81.50	79.42
<b>2240</b>	<b>2260</b>	108.33	99.17	97.08	95.00	92.92	90.83	88.75	86.67	84.58	82.50	80.42
<b>2260</b>	<b>2280</b>	109.33	100.17	98.08	96.00	93.92	91.83	89.75	87.67	85.58	83.50	81.42
<b>2280</b>	<b>2300</b>	110.33	101.17	99.08	97.00	94.92	92.83	90.75	88.67	86.58	84.50	82.42
<b>2300</b>	<b>2320</b>	111.33	102.17	100.08	98.00	95.92	93.83	91.75	89.67	87.58	85.50	83.42
<b>2320</b>	<b>2340</b>	112.33	103.17	101.08	99.00	96.92	94.83	92.75	90.67	88.58	86.50	84.42
<b>2340</b>	<b>2360</b>	113.33	104.17	102.08	100.00	97.92	95.83	93.75	91.67	89.58	87.50	85.42

# MASSACHUSETTS DEPARTMENT OF REVENUE

## MONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2024

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 \$10.00 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$9.17 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	5.0%	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
640	680	30.48	12.14	7.98	3.81	.00	.00	.00	.00	.00	.00	.00
680	720	32.32	13.99	9.82	5.66	1.49	.00	.00	.00	.00	.00	.00
720	760	34.17	15.84	11.67	7.50	3.34	.00	.00	.00	.00	.00	.00
760	800	36.02	17.68	13.52	9.35	5.18	1.02	.00	.00	.00	.00	.00
800	840	37.86	19.53	15.36	11.20	7.03	2.86	.00	.00	.00	.00	.00
840	880	39.71	21.38	17.21	13.04	8.88	4.71	.54	.00	.00	.00	.00
880	920	41.56	23.22	19.06	14.89	10.72	6.56	2.39	.00	.00	.00	.00
920	960	43.40	25.07	20.90	16.74	12.57	8.40	4.24	.07	.00	.00	.00
960	1000	45.25	26.92	22.75	18.58	14.42	10.25	6.08	1.92	.00	.00	.00
1000	1040	47.10	28.77	24.60	20.43	16.27	12.10	7.93	3.77	.00	.00	.00
1040	1080	48.95	30.61	26.45	22.28	18.11	13.95	9.78	5.61	1.45	.00	.00
1080	1120	50.79	32.46	28.29	24.13	19.96	15.79	11.63	7.46	3.29	.00	.00
1120	1160	52.64	34.31	30.14	25.97	21.81	17.64	13.47	9.31	5.14	.97	.00
1160	1200	54.49	36.15	31.99	27.82	23.65	19.49	15.32	11.15	6.99	2.82	.00
1200	1240	56.33	38.00	33.83	29.67	25.50	21.33	17.17	13.00	8.83	4.67	.50
1240	1280	58.18	39.85	35.68	31.51	27.35	23.18	19.01	14.85	10.68	6.51	2.35
1280	1320	60.03	41.69	37.53	33.36	29.19	25.03	20.86	16.69	12.53	8.36	4.19
1320	1360	61.87	43.54	39.37	35.21	31.04	26.87	22.71	18.54	14.37	10.21	6.04
1360	1400	63.72	45.39	41.22	37.05	32.89	28.72	24.55	20.39	16.22	12.05	7.89
1400	1440	65.57	47.24	43.07	38.90	34.74	30.57	26.40	22.24	18.07	13.90	9.74
1440	1480	67.42	49.08	44.92	40.75	36.58	32.42	28.25	24.08	19.92	15.75	11.58
1480	1520	69.26	50.93	46.76	42.60	38.43	34.26	30.10	25.93	21.76	17.60	13.43
1520	1560	71.11	52.78	48.61	44.44	40.28	36.11	31.94	27.78	23.61	19.44	15.28
1560	1600	72.96	54.62	50.46	46.29	42.12	37.96	33.79	29.62	25.46	21.29	17.12
1600	1640	74.80	56.47	52.30	48.14	43.97	39.80	35.64	31.47	27.30	23.14	18.97
1640	1680	76.65	58.32	54.15	49.98	45.82	41.65	37.48	33.32	29.15	24.98	20.82
1680	1720	78.50	60.16	56.00	51.83	47.66	43.50	39.33	35.16	31.00	26.83	22.66
1720	1760	80.34	62.01	57.84	53.68	49.51	45.34	41.18	37.01	32.84	28.68	24.51
1760	1800	82.19	63.86	59.69	55.52	51.36	47.19	43.02	38.86	34.69	30.52	26.36
1800	1840	84.04	65.71	61.54	57.37	53.21	49.04	44.87	40.71	36.54	32.37	28.21
1840	1880	85.89	67.55	63.39	59.22	55.05	50.89	46.72	42.55	38.39	34.22	30.05
1880	1920	87.73	69.40	65.23	61.07	56.90	52.73	48.57	44.40	40.23	36.07	31.90
1920	1960	89.58	71.25	67.08	62.91	58.75	54.58	50.41	46.25	42.08	37.91	33.75
1960	2000	91.43	73.09	68.93	64.76	60.59	56.43	52.26	48.09	43.93	39.76	35.59
2000	2040	93.27	74.94	70.77	66.61	62.44	58.27	54.11	49.94	45.77	41.61	37.44
2040	2080	95.12	76.79	72.62	68.45	64.29	60.12	55.95	51.79	47.62	43.45	39.29
2080	2120	96.97	78.63	74.47	70.30	66.13	61.97	57.80	53.63	49.47	45.30	41.13
2120	2160	98.81	80.48	76.31	72.15	67.98	63.81	59.65	55.48	51.31	47.15	42.98
2160	2200	100.67	82.33	78.17	74.00	69.83	65.67	61.50	57.33	53.17	49.00	44.83
2200	2240	102.67	84.33	80.17	76.00	71.83	67.67	63.50	59.33	55.17	51.00	46.83
2240	2280	104.67	86.33	82.17	78.00	73.83	69.67	65.50	61.33	57.17	53.00	48.83
2280	2320	106.67	88.33	84.17	80.00	75.83	71.67	67.50	63.33	59.17	55.00	50.83
2320	2360	108.67	90.33	86.17	82.00	77.83	73.67	69.50	65.33	61.17	57.00	52.83
2360	2400	110.67	92.33	88.17	84.00	79.83	75.67	71.50	67.33	63.17	59.00	54.83
2400	2440	112.67	94.33	90.17	86.00	81.83	77.67	73.50	69.33	65.17	61.00	56.83
2440	2480	114.67	96.33	92.17	88.00	83.83	79.67	75.50	71.33	67.17	63.00	58.83



**Massachusetts MONTHLY payroll period, effective January 1, 2024 (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:										
<b>2480</b>	<b>2520</b>	116.67	98.33	94.17	90.00	85.83	81.67	77.50	73.33	69.17	65.00	60.83
<b>2520</b>	<b>2560</b>	118.67	100.33	96.17	92.00	87.83	83.67	79.50	75.33	71.17	67.00	62.83
<b>2560</b>	<b>2600</b>	120.67	102.33	98.17	94.00	89.83	85.67	81.50	77.33	73.17	69.00	64.83
<b>2600</b>	<b>2640</b>	122.67	104.33	100.17	96.00	91.83	87.67	83.50	79.33	75.17	71.00	66.83
<b>2640</b>	<b>2680</b>	124.67	106.33	102.17	98.00	93.83	89.67	85.50	81.33	77.17	73.00	68.83
<b>2680</b>	<b>2720</b>	126.67	108.33	104.17	100.00	95.83	91.67	87.50	83.33	79.17	75.00	70.83
<b>2720</b>	<b>2760</b>	128.67	110.33	106.17	102.00	97.83	93.67	89.50	85.33	81.17	77.00	72.83
<b>2760</b>	<b>2800</b>	130.67	112.33	108.17	104.00	99.83	95.67	91.50	87.33	83.17	79.00	74.83
<b>2800</b>	<b>2840</b>	132.67	114.33	110.17	106.00	101.83	97.67	93.50	89.33	85.17	81.00	76.83
<b>2840</b>	<b>2880</b>	134.67	116.33	112.17	108.00	103.83	99.67	95.50	91.33	87.17	83.00	78.83
<b>2880</b>	<b>2920</b>	136.67	118.33	114.17	110.00	105.83	101.67	97.50	93.33	89.17	85.00	80.83
<b>2920</b>	<b>2960</b>	138.67	120.33	116.17	112.00	107.83	103.67	99.50	95.33	91.17	87.00	82.83
<b>2960</b>	<b>3000</b>	140.67	122.33	118.17	114.00	109.83	105.67	101.50	97.33	93.17	89.00	84.83
<b>3000</b>	<b>3040</b>	142.67	124.33	120.17	116.00	111.83	107.67	103.50	99.33	95.17	91.00	86.83
<b>3040</b>	<b>3080</b>	144.67	126.33	122.17	118.00	113.83	109.67	105.50	101.33	97.17	93.00	88.83
<b>3080</b>	<b>3120</b>	146.67	128.33	124.17	120.00	115.83	111.67	107.50	103.33	99.17	95.00	90.83
<b>3120</b>	<b>3160</b>	148.67	130.33	126.17	122.00	117.83	113.67	109.50	105.33	101.17	97.00	92.83
<b>3160</b>	<b>3200</b>	150.67	132.33	128.17	124.00	119.83	115.67	111.50	107.33	103.17	99.00	94.83
<b>3200</b>	<b>3240</b>	152.67	134.33	130.17	126.00	121.83	117.67	113.50	109.33	105.17	101.00	96.83
<b>3240</b>	<b>3280</b>	154.67	136.33	132.17	128.00	123.83	119.67	115.50	111.33	107.17	103.00	98.83
<b>3280</b>	<b>3320</b>	156.67	138.33	134.17	130.00	125.83	121.67	117.50	113.33	109.17	105.00	100.83
<b>3320</b>	<b>3360</b>	158.67	140.33	136.17	132.00	127.83	123.67	119.50	115.33	111.17	107.00	102.83
<b>3360</b>	<b>3400</b>	160.67	142.33	138.17	134.00	129.83	125.67	121.50	117.33	113.17	109.00	104.83
<b>3400</b>	<b>3440</b>	162.67	144.33	140.17	136.00	131.83	127.67	123.50	119.33	115.17	111.00	106.83
<b>3440</b>	<b>3480</b>	164.67	146.33	142.17	138.00	133.83	129.67	125.50	121.33	117.17	113.00	108.83
<b>3480</b>	<b>3520</b>	166.67	148.33	144.17	140.00	135.83	131.67	127.50	123.33	119.17	115.00	110.83
<b>3520</b>	<b>3560</b>	168.67	150.33	146.17	142.00	137.83	133.67	129.50	125.33	121.17	117.00	112.83
<b>3560</b>	<b>3600</b>	170.67	152.33	148.17	144.00	139.83	135.67	131.50	127.33	123.17	119.00	114.83
<b>3600</b>	<b>3640</b>	172.67	154.33	150.17	146.00	141.83	137.67	133.50	129.33	125.17	121.00	116.83
<b>3640</b>	<b>3680</b>	174.67	156.33	152.17	148.00	143.83	139.67	135.50	131.33	127.17	123.00	118.83
<b>3680</b>	<b>3720</b>	176.67	158.33	154.17	150.00	145.83	141.67	137.50	133.33	129.17	125.00	120.83
<b>3720</b>	<b>3760</b>	178.67	160.33	156.17	152.00	147.83	143.67	139.50	135.33	131.17	127.00	122.83
<b>3760</b>	<b>3800</b>	180.67	162.33	158.17	154.00	149.83	145.67	141.50	137.33	133.17	129.00	124.83
<b>3800</b>	<b>3840</b>	182.67	164.33	160.17	156.00	151.83	147.67	143.50	139.33	135.17	131.00	126.83
<b>3840</b>	<b>3880</b>	184.67	166.33	162.17	158.00	153.83	149.67	145.50	141.33	137.17	133.00	128.83
<b>3880</b>	<b>3920</b>	186.67	168.33	164.17	160.00	155.83	151.67	147.50	143.33	139.17	135.00	130.83
<b>3920</b>	<b>3960</b>	188.67	170.33	166.17	162.00	157.83	153.67	149.50	145.33	141.17	137.00	132.83
<b>3960</b>	<b>4000</b>	190.67	172.33	168.17	164.00	159.83	155.67	151.50	147.33	143.17	139.00	134.83
<b>4000</b>	<b>4040</b>	192.67	174.33	170.17	166.00	161.83	157.67	153.50	149.33	145.17	141.00	136.83
<b>4040</b>	<b>4080</b>	194.67	176.33	172.17	168.00	163.83	159.67	155.50	151.33	147.17	143.00	138.83
<b>4080</b>	<b>4120</b>	196.67	178.33	174.17	170.00	165.83	161.67	157.50	153.33	149.17	145.00	140.83
<b>4120</b>	<b>4160</b>	198.67	180.33	176.17	172.00	167.83	163.67	159.50	155.33	151.17	147.00	142.83
<b>4160</b>	<b>4200</b>	200.67	182.33	178.17	174.00	169.83	165.67	161.50	157.33	153.17	149.00	144.83
<b>4200</b>	<b>4240</b>	202.67	184.33	180.17	176.00	171.83	167.67	163.50	159.33	155.17	151.00	146.83
<b>4240</b>	<b>4280</b>	204.67	186.33	182.17	178.00	173.83	169.67	165.50	161.33	157.17	153.00	148.83
<b>4280</b>	<b>4320</b>	206.67	188.33	184.17	180.00	175.83	171.67	167.50	163.33	159.17	155.00	150.83
<b>4320</b>	<b>4360</b>	208.67	190.33	186.17	182.00	177.83	173.67	169.50	165.33	161.17	157.00	152.83
<b>4360</b>	<b>4400</b>	210.67	192.33	188.17	184.00	179.83	175.67	171.50	167.33	163.17	159.00	154.83
<b>4400</b>	<b>4440</b>	212.67	194.33	190.17	186.00	181.83	177.67	173.50	169.33	165.17	161.00	156.83
<b>4440</b>	<b>4480</b>	214.67	196.33	192.17	188.00	183.83	179.67	175.50	171.33	167.17	163.00	158.83
<b>4480</b>	<b>4520</b>	216.67	198.33	194.17	190.00	185.83	181.67	177.50	173.33	169.17	165.00	160.83
<b>4520</b>	<b>4560</b>	218.67	200.33	196.17	192.00	187.83	183.67	179.50	175.33	171.17	167.00	162.83
<b>4560</b>	<b>4600</b>	220.67	202.33	198.17	194.00	189.83	185.67	181.50	177.33	173.17	169.00	164.83
<b>4600</b>	<b>4640</b>	222.67	204.33	200.17	196.00	191.83	187.67	183.50	179.33	175.17	171.00	166.83
<b>4640</b>	<b>4680</b>	224.67	206.33	202.17	198.00	193.83	189.67	185.50	181.33	177.17	173.00	168.83
<b>4680</b>	<b>4720</b>	226.67	208.33	204.17	200.00	195.83	191.67	187.50	183.33	179.17	175.00	170.83

# MASSACHUSETTS DEPARTMENT OF REVENUE

## DAILY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2024

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 \$0.33 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$0.30 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.
7. 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	5.0%	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00	\$ .00
22	24	1.06	.46	.32	.19	.05	.00	.00	.00	.00	.00	.00
24	26	1.15	.55	.41	.28	.14	.00	.00	.00	.00	.00	.00
26	28	1.25	.64	.51	.37	.23	.10	.00	.00	.00	.00	.00
28	30	1.34	.74	.60	.46	.33	.19	.05	.00	.00	.00	.00
30	32	1.43	.83	.69	.55	.42	.28	.14	.01	.00	.00	.00
32	34	1.52	.92	.78	.65	.51	.37	.24	.10	.00	.00	.00
34	36	1.62	1.01	.88	.74	.60	.47	.33	.19	.05	.00	.00
36	38	1.71	1.11	.97	.83	.69	.56	.42	.28	.15	.01	.00
38	40	1.80	1.20	1.06	.92	.79	.65	.51	.38	.24	.10	.00
40	42	1.89	1.29	1.15	1.02	.88	.74	.61	.47	.33	.19	.06
42	44	1.99	1.38	1.25	1.11	.97	.83	.70	.56	.42	.29	.15
44	46	2.08	1.48	1.34	1.20	1.06	.93	.79	.65	.52	.38	.24
46	48	2.17	1.57	1.43	1.29	1.16	1.02	.88	.75	.61	.47	.33
48	50	2.26	1.66	1.52	1.39	1.25	1.11	.97	.84	.70	.56	.43
50	52	2.35	1.75	1.62	1.48	1.34	1.20	1.07	.93	.79	.66	.52
52	54	2.45	1.84	1.71	1.57	1.43	1.30	1.16	1.02	.89	.75	.61
54	56	2.54	1.94	1.80	1.66	1.53	1.39	1.25	1.11	.98	.84	.70
56	58	2.63	2.03	1.89	1.76	1.62	1.48	1.34	1.21	1.07	.93	.80
58	60	2.72	2.12	1.98	1.85	1.71	1.57	1.44	1.30	1.16	1.03	.89
60	62	2.82	2.21	2.08	1.94	1.80	1.67	1.53	1.39	1.26	1.12	.98
62	64	2.91	2.31	2.17	2.03	1.90	1.76	1.62	1.48	1.35	1.21	1.07
64	66	3.00	2.40	2.26	2.12	1.99	1.85	1.71	1.58	1.44	1.30	1.17
66	68	3.09	2.49	2.35	2.22	2.08	1.94	1.81	1.67	1.53	1.40	1.26
68	70	3.19	2.58	2.45	2.31	2.17	2.04	1.90	1.76	1.62	1.49	1.35
70	72	3.28	2.68	2.54	2.40	2.26	2.13	1.99	1.85	1.72	1.58	1.44
72	74	3.38	2.77	2.64	2.50	2.36	2.23	2.09	1.95	1.81	1.68	1.54
74	76	3.48	2.87	2.74	2.60	2.46	2.33	2.19	2.05	1.91	1.78	1.64
76	78	3.58	2.97	2.84	2.70	2.56	2.43	2.29	2.15	2.01	1.88	1.74
78	80	3.68	3.07	2.94	2.80	2.66	2.53	2.39	2.25	2.11	1.98	1.84
80	82	3.78	3.17	3.04	2.90	2.76	2.63	2.49	2.35	2.21	2.08	1.94
82	84	3.88	3.27	3.14	3.00	2.86	2.73	2.59	2.45	2.31	2.18	2.04
84	86	3.98	3.37	3.24	3.10	2.96	2.83	2.69	2.55	2.41	2.28	2.14
86	88	4.08	3.47	3.34	3.20	3.06	2.93	2.79	2.65	2.51	2.38	2.24
88	90	4.18	3.57	3.44	3.30	3.16	3.03	2.89	2.75	2.61	2.48	2.34
90	92	4.28	3.67	3.54	3.40	3.26	3.13	2.99	2.85	2.71	2.58	2.44
92	94	4.38	3.77	3.64	3.50	3.36	3.23	3.09	2.95	2.81	2.68	2.54
94	96	4.48	3.87	3.74	3.60	3.46	3.33	3.19	3.05	2.91	2.78	2.64
96	98	4.58	3.97	3.84	3.70	3.56	3.43	3.29	3.15	3.01	2.88	2.74
98	100	4.68	4.07	3.94	3.80	3.66	3.53	3.39	3.25	3.11	2.98	2.84
100	102	4.78	4.17	4.04	3.90	3.76	3.63	3.49	3.35	3.21	3.08	2.94
102	104	4.88	4.27	4.14	4.00	3.86	3.73	3.59	3.45	3.31	3.18	3.04
104	106	4.98	4.37	4.24	4.10	3.96	3.83	3.69	3.55	3.41	3.28	3.14
106	108	5.08	4.47	4.34	4.20	4.06	3.93	3.79	3.65	3.51	3.38	3.24
108	110	5.18	4.57	4.44	4.30	4.16	4.03	3.89	3.75	3.61	3.48	3.34
110	112	5.28	4.67	4.54	4.40	4.26	4.13	3.99	3.85	3.71	3.58	3.44
112	114	5.38	4.77	4.64	4.50	4.36	4.23	4.09	3.95	3.81	3.68	3.54

**Massachusetts DAILY payroll period, effective January 1, 2024 (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:										
<b>114</b>	<b>116</b>	5.48	4.87	4.74	4.60	4.46	4.33	4.19	4.05	3.91	3.78	3.64
<b>116</b>	<b>118</b>	5.58	4.97	4.84	4.70	4.56	4.43	4.29	4.15	4.01	3.88	3.74
<b>118</b>	<b>120</b>	5.68	5.07	4.94	4.80	4.66	4.53	4.39	4.25	4.11	3.98	3.84
<b>120</b>	<b>122</b>	5.78	5.17	5.04	4.90	4.76	4.63	4.49	4.35	4.21	4.08	3.94
<b>122</b>	<b>124</b>	5.88	5.27	5.14	5.00	4.86	4.73	4.59	4.45	4.31	4.18	4.04
<b>124</b>	<b>126</b>	5.98	5.37	5.24	5.10	4.96	4.83	4.69	4.55	4.41	4.28	4.14
<b>126</b>	<b>128</b>	6.08	5.47	5.34	5.20	5.06	4.93	4.79	4.65	4.51	4.38	4.24
<b>128</b>	<b>130</b>	6.18	5.57	5.44	5.30	5.16	5.03	4.89	4.75	4.61	4.48	4.34
<b>130</b>	<b>132</b>	6.28	5.67	5.54	5.40	5.26	5.13	4.99	4.85	4.71	4.58	4.44
<b>132</b>	<b>134</b>	6.38	5.77	5.64	5.50	5.36	5.23	5.09	4.95	4.81	4.68	4.54
<b>134</b>	<b>136</b>	6.48	5.87	5.74	5.60	5.46	5.33	5.19	5.05	4.91	4.78	4.64
<b>136</b>	<b>138</b>	6.58	5.97	5.84	5.70	5.56	5.43	5.29	5.15	5.01	4.88	4.74
<b>138</b>	<b>140</b>	6.68	6.07	5.94	5.80	5.66	5.53	5.39	5.25	5.11	4.98	4.84
<b>140</b>	<b>142</b>	6.78	6.17	6.04	5.90	5.76	5.63	5.49	5.35	5.21	5.08	4.94
<b>142</b>	<b>144</b>	6.88	6.27	6.14	6.00	5.86	5.73	5.59	5.45	5.31	5.18	5.04
<b>144</b>	<b>146</b>	6.98	6.37	6.24	6.10	5.96	5.83	5.69	5.55	5.41	5.28	5.14
<b>146</b>	<b>148</b>	7.08	6.47	6.34	6.20	6.06	5.93	5.79	5.65	5.51	5.38	5.24
<b>148</b>	<b>150</b>	7.18	6.57	6.44	6.30	6.16	6.03	5.89	5.75	5.61	5.48	5.34
<b>150</b>	<b>152</b>	7.28	6.67	6.54	6.40	6.26	6.13	5.99	5.85	5.71	5.58	5.44
<b>152</b>	<b>154</b>	7.38	6.77	6.64	6.50	6.36	6.23	6.09	5.95	5.81	5.68	5.54
<b>154</b>	<b>156</b>	7.48	6.87	6.74	6.60	6.46	6.33	6.19	6.05	5.91	5.78	5.64
<b>156</b>	<b>158</b>	7.58	6.97	6.84	6.70	6.56	6.43	6.29	6.15	6.01	5.88	5.74
<b>158</b>	<b>160</b>	7.68	7.07	6.94	6.80	6.66	6.53	6.39	6.25	6.11	5.98	5.84
<b>160</b>	<b>162</b>	7.78	7.17	7.04	6.90	6.76	6.63	6.49	6.35	6.21	6.08	5.94
<b>162</b>	<b>164</b>	7.88	7.27	7.14	7.00	6.86	6.73	6.59	6.45	6.31	6.18	6.04
<b>164</b>	<b>166</b>	7.98	7.37	7.24	7.10	6.96	6.83	6.69	6.55	6.41	6.28	6.14
<b>166</b>	<b>168</b>	8.08	7.47	7.34	7.20	7.06	6.93	6.79	6.65	6.51	6.38	6.24
<b>168</b>	<b>170</b>	8.18	7.57	7.44	7.30	7.16	7.03	6.89	6.75	6.61	6.48	6.34
<b>170</b>	<b>172</b>	8.28	7.67	7.54	7.40	7.26	7.13	6.99	6.85	6.71	6.58	6.44
<b>172</b>	<b>174</b>	8.38	7.77	7.64	7.50	7.36	7.23	7.09	6.95	6.81	6.68	6.54
<b>174</b>	<b>176</b>	8.48	7.87	7.74	7.60	7.46	7.33	7.19	7.05	6.91	6.78	6.64
<b>176</b>	<b>178</b>	8.58	7.97	7.84	7.70	7.56	7.43	7.29	7.15	7.01	6.88	6.74
<b>178</b>	<b>180</b>	8.68	8.07	7.94	7.80	7.66	7.53	7.39	7.25	7.11	6.98	6.84
<b>180</b>	<b>182</b>	8.78	8.17	8.04	7.90	7.76	7.63	7.49	7.35	7.21	7.08	6.94
<b>182</b>	<b>184</b>	8.88	8.27	8.14	8.00	7.86	7.73	7.59	7.45	7.31	7.18	7.04
<b>184</b>	<b>186</b>	8.98	8.37	8.24	8.10	7.96	7.83	7.69	7.55	7.41	7.28	7.14
<b>186</b>	<b>188</b>	9.08	8.47	8.34	8.20	8.06	7.93	7.79	7.65	7.51	7.38	7.24
<b>188</b>	<b>190</b>	9.18	8.57	8.44	8.30	8.16	8.03	7.89	7.75	7.61	7.48	7.34
<b>190</b>	<b>192</b>	9.28	8.67	8.54	8.40	8.26	8.13	7.99	7.85	7.71	7.58	7.44
<b>192</b>	<b>194</b>	9.38	8.77	8.64	8.50	8.36	8.23	8.09	7.95	7.81	7.68	7.54
<b>194</b>	<b>196</b>	9.48	8.87	8.74	8.60	8.46	8.33	8.19	8.05	7.91	7.78	7.64
<b>196</b>	<b>198</b>	9.58	8.97	8.84	8.70	8.56	8.43	8.29	8.15	8.01	7.88	7.74
<b>198</b>	<b>200</b>	9.68	9.07	8.94	8.80	8.66	8.53	8.39	8.25	8.11	7.98	7.84
<b>200</b>	<b>202</b>	9.78	9.17	9.04	8.90	8.76	8.63	8.49	8.35	8.21	8.08	7.94
<b>202</b>	<b>204</b>	9.88	9.27	9.14	9.00	8.86	8.73	8.59	8.45	8.31	8.18	8.04
<b>204</b>	<b>206</b>	9.98	9.37	9.24	9.10	8.96	8.83	8.69	8.55	8.41	8.28	8.14
<b>206</b>	<b>208</b>	10.08	9.47	9.34	9.20	9.06	8.93	8.79	8.65	8.51	8.38	8.24
<b>208</b>	<b>210</b>	10.18	9.57	9.44	9.30	9.16	9.03	8.89	8.75	8.61	8.48	8.34
<b>210</b>	<b>212</b>	10.28	9.67	9.54	9.40	9.26	9.13	8.99	8.85	8.71	8.58	8.44
<b>212</b>	<b>214</b>	10.38	9.77	9.64	9.50	9.36	9.23	9.09	8.95	8.81	8.68	8.54
<b>214</b>	<b>216</b>	10.48	9.87	9.74	9.60	9.46	9.33	9.19	9.05	8.91	8.78	8.64
<b>216</b>	<b>218</b>	10.58	9.97	9.84	9.70	9.56	9.43	9.29	9.15	9.01	8.88	8.74
<b>218</b>	<b>220</b>	10.68	10.07	9.94	9.80	9.66	9.53	9.39	9.25	9.11	8.98	8.84
<b>220</b>	<b>222</b>	10.78	10.17	10.04	9.90	9.76	9.63	9.49	9.35	9.21	9.08	8.94
<b>222</b>	<b>224</b>	10.88	10.27	10.14	10.00	9.86	9.73	9.59	9.45	9.31	9.18	9.04
<b>224</b>	<b>226</b>	10.98	10.37	10.24	10.10	9.96	9.83	9.69	9.55	9.41	9.28	9.14



# Massachusetts Income Tax Withholding System Percentage Methods for Wages (Not Including Supplemental Wage Payments) Paid from January 1, 2024

Rev. 3/24  
**Massachusetts**  
**Department of**  
**Revenue**

**From employee's total wages (not including supplemental wage payments, such as bonuses):**

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 the number of periods in the year (52 for weekly, 12 for monthly, 24 for semimonthly and 26 or 27 for biweekly) depending on the number of pay periods in the year.

4. Compute the annual tax on the result from step 3. If the result from step 3 is more than \$1,053,750\*, multiply that portion of the result in excess of \$1,053,750 by 9%. Then multiply that portion of the result from step 3 that does not exceed \$1,053,750 by 5%. The sum of these amounts is the annual tax.

\* This is the 2024 inflation-adjusted threshold for the 4% surtax.

**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

5. Divide the result from step 4 by the number of pay periods in the year and withhold that amount.

6. If the employee will file as head of household on their tax return subtract the head of household tax value from the step 5 result. The head of household tax value is as follows: weekly \$2.31; biweekly \$4.62; semi-monthly: \$5.00; monthly \$10.00; daily \$0.33; and annually: \$120.00.

7. If the employee and/or his/her spouse is blind subtract the blindness tax value amount from the result from 5 and 6 (if applicable). The blindness tax value is as follows: weekly \$2.12; biweekly \$4.23; semi-monthly \$4.58; monthly \$9.17; daily \$0.30; and annually \$110.00.

**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.

For withholding rules as applied to supplemental wage payments, such as bonuses, see section G on page 13.

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, Nonperiodic Payments (e.g., Lump-Sum Distributions), and Supplemental Wage Payments (e.g., Bonuses)

Paid January 1, 2024 and thereafter

Rev. 3/24  
**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. 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.

## G. 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.

- Monthly:** \$83 multiplied by number of exemptions claimed, plus \$284.
- Quarterly:** \$250 multiplied by number of exemptions claimed, plus \$850.
- Semiannually:** \$500 multiplied by number of exemptions claimed, plus \$1,700.
- 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. Add to the amount determined in step 3 the sum of the employee's total annualized regular wages from the payor (less the amounts deducted from regular wages for the U.S. Social Security (FICA), Medicare, Massachusetts, United States or Railroad Retirement systems and the total of the exemption factors) and any prior supplemental wage payments made to the recipient by the payor in the taxable year.

5. If the result of step 4 is \$1,053,750 or less, withhold 5% of the amount determined in step 3.

6. If the result of step 4 is more than \$1,053,750, the amount determined in step 3 is subject to withholding in an amount equal to the lesser of (i) 9% of the amount determined in step 3, or (ii) 9% of the amount by which the result of step 4 exceeds \$1,053,750, plus 5% of the remainder of the amount determined in step 3.

**Example for Supplemental Wage Payment:** In tax year 2024, Employee receives an annualized salary of \$850,000 paid monthly (i.e. \$70,833.33 per month). Employee claims one exemption factor on their Form M-4. Employee will not file as head of household and neither Employee nor their spouse is blind. In March, Employee receives a one-time bonus (supplemental wage payment) of \$250,000 that is included in Employee's March paycheck. Employer must follow the steps laid out in section G of the Circular M to determine the amount Employer should withhold from the bonus.

- There is no M-4P. Therefore, Employer should omit step 1.
- Employee will not file as head of household, so step 2 does not apply.
- Neither Employee nor their spouse is blind, so step 3 does not apply.
- Since steps 1-3 do not apply, the starting point for step 4 is \$250,000. Step 4 requires that Employer add to that amount Employee's total annualized wages from Employer minus amounts deducted from regular wages for U.S. Social Security (FICA), Medicare, Massachusetts, United States or Railroad Retirement systems (assume \$2,000 here) and the total of the exemption factors (\$4,400) and any prior supplemental wage payments made to Employee by Employer in the taxable year (\$0). The total for step 4 is \$1,093,600.

5. Since the sum of the supplemental wage payment and Employee's total annualized wages is greater than \$1,053,750, Employer's withholding on the bonus should equal 9% of the amount by which that sum exceeds \$1,053,750, plus 5% of the remainder:

Amount of withholding from bonus =  $(0.09 \times \$39,850) + (0.05 \times \$210,150)$   
= \$14,094.

## 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 9% rate or for other income not subject to the withholding system.



# Forms and Publications

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## 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](http://mass.gov/dor).

# Resources

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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

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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.

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## 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