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Massachusetts Circular M

Income Tax Withholding Tables at
5.0% Effective January 1, 2025.

Percentage Method Tables updated to
include 4% Surtax.

MASSACHUSETTS DEPARTMENT OF REVENUE
WEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2025

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:										
\$ 1	\$150	5.0%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
150	160	7.16	2.93	1.96	1.00	.04	.00	.00	.00	.00	.00	.00
160	170	7.62	3.39	2.43	1.47	.50	.00	.00	.00	.00	.00	.00
170	180	8.08	3.85	2.89	1.93	.97	.00	.00	.00	.00	.00	.00
180	190	8.54	4.31	3.35	2.39	1.43	.47	.00	.00	.00	.00	.00
190	200	9.00	4.77	3.81	2.85	1.89	.93	.00	.00	.00	.00	.00
200	210	9.47	5.24	4.27	3.31	2.35	1.39	.43	.00	.00	.00	.00
210	220	9.93	5.70	4.74	3.77	2.81	1.85	.89	.00	.00	.00	.00
220	230	10.39	6.16	5.20	4.24	3.27	2.31	1.35	.39	.00	.00	.00
230	240	10.85	6.62	5.66	4.70	3.74	2.77	1.81	.85	.00	.00	.00
240	250	11.31	7.08	6.12	5.16	4.20	3.24	2.27	1.31	.35	.00	.00
250	260	11.77	7.54	6.58	5.62	4.66	3.70	2.74	1.77	.81	.00	.00
260	270	12.24	8.01	7.04	6.08	5.12	4.16	3.20	2.24	1.27	.31	.00
270	280	12.70	8.47	7.51	6.54	5.58	4.62	3.66	2.70	1.74	.78	.00
280	290	13.16	8.93	7.97	7.01	6.04	5.08	4.12	3.16	2.20	1.24	.28
290	300	13.62	9.39	8.43	7.47	6.51	5.54	4.58	3.62	2.66	1.70	.74
300	310	14.08	9.85	8.89	7.93	6.97	6.01	5.04	4.08	3.12	2.16	1.20
310	320	14.55	10.31	9.35	8.39	7.43	6.47	5.51	4.55	3.58	2.62	1.66
320	330	15.01	10.78	9.81	8.85	7.89	6.93	5.97	5.01	4.05	3.08	2.12
330	340	15.47	11.24	10.28	9.31	8.35	7.39	6.43	5.47	4.51	3.55	2.58
340	350	15.93	11.70	10.74	9.78	8.81	7.85	6.89	5.93	4.97	4.01	3.05
350	360	16.39	12.16	11.20	10.24	9.28	8.32	7.35	6.39	5.43	4.47	3.51
360	370	16.85	12.62	11.66	10.70	9.74	8.78	7.82	6.85	5.89	4.93	3.97
370	380	17.32	13.08	12.12	11.16	10.20	9.24	8.28	7.32	6.35	5.39	4.43
380	390	17.78	13.55	12.59	11.62	10.66	9.70	8.74	7.78	6.82	5.85	4.89
390	400	18.24	14.01	13.05	12.09	11.12	10.16	9.20	8.24	7.28	6.32	5.35
400	410	18.70	14.47	13.51	12.55	11.59	10.62	9.66	8.70	7.74	6.78	5.82
410	420	19.16	14.93	13.97	13.01	12.05	11.09	10.12	9.16	8.20	7.24	6.28
420	430	19.62	15.39	14.43	13.47	12.51	11.55	10.59	9.62	8.66	7.70	6.74
430	440	20.09	15.86	14.89	13.93	12.97	12.01	11.05	10.09	9.12	8.16	7.20
440	450	20.55	16.32	15.36	14.39	13.43	12.47	11.51	10.55	9.59	8.62	7.66
450	460	21.01	16.78	15.82	14.86	13.89	12.93	11.97	11.01	10.05	9.09	8.13
460	470	21.47	17.24	16.28	15.32	14.36	13.39	12.43	11.47	10.51	9.55	8.59
470	480	21.93	17.70	16.74	15.78	14.82	13.86	12.89	11.93	10.97	10.01	9.05
480	490	22.39	18.16	17.20	16.24	15.28	14.32	13.36	12.39	11.43	10.47	9.51
490	500	22.86	18.63	17.66	16.70	15.74	14.78	13.82	12.86	11.90	10.93	9.97
500	510	23.33	19.10	18.13	17.17	16.21	15.25	14.29	13.33	12.37	11.40	10.44
510	520	23.83	19.60	18.63	17.67	16.71	15.75	14.79	13.83	12.87	11.90	10.94
520	530	24.33	20.10	19.13	18.17	17.21	16.25	15.29	14.33	13.37	12.40	11.44
530	540	24.83	20.60	19.63	18.67	17.71	16.75	15.79	14.83	13.87	12.90	11.94
540	550	25.33	21.10	20.13	19.17	18.21	17.25	16.29	15.33	14.37	13.40	12.44
550	560	25.83	21.60	20.63	19.67	18.71	17.75	16.79	15.83	14.87	13.90	12.94
560	570	26.33	22.10	21.13	20.17	19.21	18.25	17.29	16.33	15.37	14.40	13.44
570	580	26.83	22.60	21.63	20.67	19.71	18.75	17.79	16.83	15.87	14.90	13.94
580	590	27.33	23.10	22.13	21.17	20.21	19.25	18.29	17.33	16.37	15.40	14.44
590	600	27.83	23.60	22.63	21.67	20.71	19.75	18.79	17.83	16.87	15.90	14.94
600	610	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, 2025 (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	28.83	24.60	23.63	22.67	21.71	20.75	19.79	18.83	17.87	16.90	15.94
620	630	29.33	25.10	24.13	23.17	22.21	21.25	20.29	19.33	18.37	17.40	16.44
630	640	29.83	25.60	24.63	23.67	22.71	21.75	20.79	19.83	18.87	17.90	16.94
640	650	30.33	26.10	25.13	24.17	23.21	22.25	21.29	20.33	19.37	18.40	17.44
650	660	30.83	26.60	25.63	24.67	23.71	22.75	21.79	20.83	19.87	18.90	17.94
660	670	31.33	27.10	26.13	25.17	24.21	23.25	22.29	21.33	20.37	19.40	18.44
670	680	31.83	27.60	26.63	25.67	24.71	23.75	22.79	21.83	20.87	19.90	18.94
680	690	32.33	28.10	27.13	26.17	25.21	24.25	23.29	22.33	21.37	20.40	19.44
690	700	32.83	28.60	27.63	26.67	25.71	24.75	23.79	22.83	21.87	20.90	19.94
700	710	33.33	29.10	28.13	27.17	26.21	25.25	24.29	23.33	22.37	21.40	20.44
710	720	33.83	29.60	28.63	27.67	26.71	25.75	24.79	23.83	22.87	21.90	20.94
720	730	34.33	30.10	29.13	28.17	27.21	26.25	25.29	24.33	23.37	22.40	21.44
730	740	34.83	30.60	29.63	28.67	27.71	26.75	25.79	24.83	23.87	22.90	21.94
740	750	35.33	31.10	30.13	29.17	28.21	27.25	26.29	25.33	24.37	23.40	22.44
750	760	35.83	31.60	30.63	29.67	28.71	27.75	26.79	25.83	24.87	23.90	22.94
760	770	36.33	32.10	31.13	30.17	29.21	28.25	27.29	26.33	25.37	24.40	23.44
770	780	36.83	32.60	31.63	30.67	29.71	28.75	27.79	26.83	25.87	24.90	23.94
780	790	37.33	33.10	32.13	31.17	30.21	29.25	28.29	27.33	26.37	25.40	24.44
790	800	37.83	33.60	32.63	31.67	30.71	29.75	28.79	27.83	26.87	25.90	24.94
800	810	38.33	34.10	33.13	32.17	31.21	30.25	29.29	28.33	27.37	26.40	25.44
810	820	38.83	34.60	33.63	32.67	31.71	30.75	29.79	28.83	27.87	26.90	25.94
820	830	39.33	35.10	34.13	33.17	32.21	31.25	30.29	29.33	28.37	27.40	26.44
830	840	39.83	35.60	34.63	33.67	32.71	31.75	30.79	29.83	28.87	27.90	26.94
840	850	40.33	36.10	35.13	34.17	33.21	32.25	31.29	30.33	29.37	28.40	27.44
850	860	40.83	36.60	35.63	34.67	33.71	32.75	31.79	30.83	29.87	28.90	27.94
860	870	41.33	37.10	36.13	35.17	34.21	33.25	32.29	31.33	30.37	29.40	28.44
870	880	41.83	37.60	36.63	35.67	34.71	33.75	32.79	31.83	30.87	29.90	28.94
880	890	42.33	38.10	37.13	36.17	35.21	34.25	33.29	32.33	31.37	30.40	29.44
890	900	42.83	38.60	37.63	36.67	35.71	34.75	33.79	32.83	31.87	30.90	29.94
900	910	43.33	39.10	38.13	37.17	36.21	35.25	34.29	33.33	32.37	31.40	30.44
910	920	43.83	39.60	38.63	37.67	36.71	35.75	34.79	33.83	32.87	31.90	30.94
920	930	44.33	40.10	39.13	38.17	37.21	36.25	35.29	34.33	33.37	32.40	31.44
930	940	44.83	40.60	39.63	38.67	37.71	36.75	35.79	34.83	33.87	32.90	31.94
940	950	45.33	41.10	40.13	39.17	38.21	37.25	36.29	35.33	34.37	33.40	32.44
950	960	45.83	41.60	40.63	39.67	38.71	37.75	36.79	35.83	34.87	33.90	32.94
960	970	46.33	42.10	41.13	40.17	39.21	38.25	37.29	36.33	35.37	34.40	33.44
970	980	46.83	42.60	41.63	40.67	39.71	38.75	37.79	36.83	35.87	34.90	33.94
980	990	47.33	43.10	42.13	41.17	40.21	39.25	38.29	37.33	36.37	35.40	34.44
990	1000	47.83	43.60	42.63	41.67	40.71	39.75	38.79	37.83	36.87	35.90	34.94
1000	1010	48.33	44.10	43.13	42.17	41.21	40.25	39.29	38.33	37.37	36.40	35.44
1010	1020	48.83	44.60	43.63	42.67	41.71	40.75	39.79	38.83	37.87	36.90	35.94
1020	1030	49.33	45.10	44.13	43.17	42.21	41.25	40.29	39.33	38.37	37.40	36.44
1030	1040	49.83	45.60	44.63	43.67	42.71	41.75	40.79	39.83	38.87	37.90	36.94
1040	1050	50.33	46.10	45.13	44.17	43.21	42.25	41.29	40.33	39.37	38.40	37.44
1050	1060	50.83	46.60	45.63	44.67	43.71	42.75	41.79	40.83	39.87	38.90	37.94
1060	1070	51.33	47.10	46.13	45.17	44.21	43.25	42.29	41.33	40.37	39.40	38.44
1070	1080	51.83	47.60	46.63	45.67	44.71	43.75	42.79	41.83	40.87	39.90	38.94
1080	1090	52.33	48.10	47.13	46.17	45.21	44.25	43.29	42.33	41.37	40.40	39.44
1090	1100	52.83	48.60	47.63	46.67	45.71	44.75	43.79	42.83	41.87	40.90	39.94
1100	1110	53.33	49.10	48.13	47.17	46.21	45.25	44.29	43.33	42.37	41.40	40.44
1110	1120	53.83	49.60	48.63	47.67	46.71	45.75	44.79	43.83	42.87	41.90	40.94
1120	1130	54.33	50.10	49.13	48.17	47.21	46.25	45.29	44.33	43.37	42.40	41.44
1130	1140	54.83	50.60	49.63	48.67	47.71	46.75	45.79	44.83	43.87	42.90	41.94
1140	1150	55.33	51.10	50.13	49.17	48.21	47.25	46.29	45.33	44.37	43.40	42.44
1150	1160	55.83	51.60	50.63	49.67	48.71	47.75	46.79	45.83	44.87	43.90	42.94
1160	1170	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, 2025

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:										
\$ 1	\$300	5.0%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
300	320	14.31	5.85	3.93	2.01	.08	.00	.00	.00	.00	.00	.00
320	340	15.24	6.78	4.85	2.93	1.01	.00	.00	.00	.00	.00	.00
340	360	16.16	7.70	5.78	3.85	1.93	.01	.00	.00	.00	.00	.00
360	380	17.08	8.62	6.70	4.78	2.85	.93	.00	.00	.00	.00	.00
380	400	18.01	9.55	7.62	5.70	3.78	1.85	.00	.00	.00	.00	.00
400	420	18.93	10.47	8.55	6.62	4.70	2.78	.85	.00	.00	.00	.00
420	440	19.86	11.39	9.47	7.55	5.62	3.70	1.78	.00	.00	.00	.00
440	460	20.78	12.32	10.39	8.47	6.55	4.62	2.70	.78	.00	.00	.00
460	480	21.70	13.24	11.32	9.39	7.47	5.55	3.63	1.70	.00	.00	.00
480	500	22.63	14.16	12.24	10.32	8.39	6.47	4.55	2.63	.70	.00	.00
500	520	23.55	15.09	13.16	11.24	9.32	7.40	5.47	3.55	1.63	.00	.00
520	540	24.47	16.01	14.09	12.17	10.24	8.32	6.40	4.47	2.55	.63	.00
540	560	25.40	16.93	15.01	13.09	11.17	9.24	7.32	5.40	3.47	1.55	.00
560	580	26.32	17.86	15.94	14.01	12.09	10.17	8.24	6.32	4.40	2.47	.55
580	600	27.24	18.78	16.86	14.94	13.01	11.09	9.17	7.24	5.32	3.40	1.47
600	620	28.17	19.71	17.78	15.86	13.94	12.01	10.09	8.17	6.24	4.32	2.40
620	640	29.09	20.63	18.71	16.78	14.86	12.94	11.01	9.09	7.17	5.24	3.32
640	660	30.01	21.55	19.63	17.71	15.78	13.86	11.94	10.01	8.09	6.17	4.24
660	680	30.94	22.48	20.55	18.63	16.71	14.78	12.86	10.94	9.01	7.09	5.17
680	700	31.86	23.40	21.48	19.55	17.63	15.71	13.78	11.86	9.94	8.01	6.09
700	720	32.78	24.32	22.40	20.48	18.55	16.63	14.71	12.78	10.86	8.94	7.02
720	740	33.71	25.25	23.32	21.40	19.48	17.55	15.63	13.71	11.78	9.86	7.94
740	760	34.63	26.17	24.25	22.32	20.40	18.48	16.55	14.63	12.71	10.79	8.86
760	780	35.55	27.09	25.17	23.25	21.32	19.40	17.48	15.55	13.63	11.71	9.79
780	800	36.48	28.02	26.09	24.17	22.25	20.32	18.40	16.48	14.56	12.63	10.71
800	820	37.40	28.94	27.02	25.09	23.17	21.25	19.32	17.40	15.48	13.56	11.63
820	840	38.33	29.86	27.94	26.02	24.09	22.17	20.25	18.33	16.40	14.48	12.56
840	860	39.25	30.79	28.86	26.94	25.02	23.09	21.17	19.25	17.33	15.40	13.48
860	880	40.17	31.71	29.79	27.86	25.94	24.02	22.10	20.17	18.25	16.33	14.40
880	900	41.10	32.63	30.71	28.79	26.86	24.94	23.02	21.10	19.17	17.25	15.33
900	920	42.02	33.56	31.63	29.71	27.79	25.87	23.94	22.02	20.10	18.17	16.25
920	940	42.94	34.48	32.56	30.64	28.71	26.79	24.87	22.94	21.02	19.10	17.17
940	960	43.87	35.40	33.48	31.56	29.64	27.71	25.79	23.87	21.94	20.02	18.10
960	980	44.79	36.33	34.41	32.48	30.56	28.64	26.71	24.79	22.87	20.94	19.02
980	1000	45.71	37.25	35.33	33.41	31.48	29.56	27.64	25.71	23.79	21.87	19.94
1000	1020	46.65	38.19	36.27	34.35	32.42	30.50	28.58	26.65	24.73	22.81	20.88
1020	1040	47.65	39.19	37.27	35.35	33.42	31.50	29.58	27.65	25.73	23.81	21.88
1040	1060	48.65	40.19	38.27	36.35	34.42	32.50	30.58	28.65	26.73	24.81	22.88
1060	1080	49.65	41.19	39.27	37.35	35.42	33.50	31.58	29.65	27.73	25.81	23.88
1080	1100	50.65	42.19	40.27	38.35	36.42	34.50	32.58	30.65	28.73	26.81	24.88
1100	1120	51.65	43.19	41.27	39.35	37.42	35.50	33.58	31.65	29.73	27.81	25.88
1120	1140	52.65	44.19	42.27	40.35	38.42	36.50	34.58	32.65	30.73	28.81	26.88
1140	1160	53.65	45.19	43.27	41.35	39.42	37.50	35.58	33.65	31.73	29.81	27.88
1160	1180	54.65	46.19	44.27	42.35	40.42	38.50	36.58	34.65	32.73	30.81	28.88
1180	1200	55.65	47.19	45.27	43.35	41.42	39.50	37.58	35.65	33.73	31.81	29.88
1200	1220	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, 2025 (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	57.65	49.19	47.27	45.35	43.42	41.50	39.58	37.65	35.73	33.81	31.88
1240	1260	58.65	50.19	48.27	46.35	44.42	42.50	40.58	38.65	36.73	34.81	32.88
1260	1280	59.65	51.19	49.27	47.35	45.42	43.50	41.58	39.65	37.73	35.81	33.88
1280	1300	60.65	52.19	50.27	48.35	46.42	44.50	42.58	40.65	38.73	36.81	34.88
1300	1320	61.65	53.19	51.27	49.35	47.42	45.50	43.58	41.65	39.73	37.81	35.88
1320	1340	62.65	54.19	52.27	50.35	48.42	46.50	44.58	42.65	40.73	38.81	36.88
1340	1360	63.65	55.19	53.27	51.35	49.42	47.50	45.58	43.65	41.73	39.81	37.88
1360	1380	64.65	56.19	54.27	52.35	50.42	48.50	46.58	44.65	42.73	40.81	38.88
1380	1400	65.65	57.19	55.27	53.35	51.42	49.50	47.58	45.65	43.73	41.81	39.88
1400	1420	66.65	58.19	56.27	54.35	52.42	50.50	48.58	46.65	44.73	42.81	40.88
1420	1440	67.65	59.19	57.27	55.35	53.42	51.50	49.58	47.65	45.73	43.81	41.88
1440	1460	68.65	60.19	58.27	56.35	54.42	52.50	50.58	48.65	46.73	44.81	42.88
1460	1480	69.65	61.19	59.27	57.35	55.42	53.50	51.58	49.65	47.73	45.81	43.88
1480	1500	70.65	62.19	60.27	58.35	56.42	54.50	52.58	50.65	48.73	46.81	44.88
1500	1520	71.65	63.19	61.27	59.35	57.42	55.50	53.58	51.65	49.73	47.81	45.88
1520	1540	72.65	64.19	62.27	60.35	58.42	56.50	54.58	52.65	50.73	48.81	46.88
1540	1560	73.65	65.19	63.27	61.35	59.42	57.50	55.58	53.65	51.73	49.81	47.88
1560	1580	74.65	66.19	64.27	62.35	60.42	58.50	56.58	54.65	52.73	50.81	48.88
1580	1600	75.65	67.19	65.27	63.35	61.42	59.50	57.58	55.65	53.73	51.81	49.88
1600	1620	76.65	68.19	66.27	64.35	62.42	60.50	58.58	56.65	54.73	52.81	50.88
1620	1640	77.65	69.19	67.27	65.35	63.42	61.50	59.58	57.65	55.73	53.81	51.88
1640	1660	78.65	70.19	68.27	66.35	64.42	62.50	60.58	58.65	56.73	54.81	52.88
1660	1680	79.65	71.19	69.27	67.35	65.42	63.50	61.58	59.65	57.73	55.81	53.88
1680	1700	80.65	72.19	70.27	68.35	66.42	64.50	62.58	60.65	58.73	56.81	54.88
1700	1720	81.65	73.19	71.27	69.35	67.42	65.50	63.58	61.65	59.73	57.81	55.88
1720	1740	82.65	74.19	72.27	70.35	68.42	66.50	64.58	62.65	60.73	58.81	56.88
1740	1760	83.65	75.19	73.27	71.35	69.42	67.50	65.58	63.65	61.73	59.81	57.88
1760	1780	84.65	76.19	74.27	72.35	70.42	68.50	66.58	64.65	62.73	60.81	58.88
1780	1800	85.65	77.19	75.27	73.35	71.42	69.50	67.58	65.65	63.73	61.81	59.88
1800	1820	86.65	78.19	76.27	74.35	72.42	70.50	68.58	66.65	64.73	62.81	60.88
1820	1840	87.65	79.19	77.27	75.35	73.42	71.50	69.58	67.65	65.73	63.81	61.88
1840	1860	88.65	80.19	78.27	76.35	74.42	72.50	70.58	68.65	66.73	64.81	62.88
1860	1880	89.65	81.19	79.27	77.35	75.42	73.50	71.58	69.65	67.73	65.81	63.88
1880	1900	90.65	82.19	80.27	78.35	76.42	74.50	72.58	70.65	68.73	66.81	64.88
1900	1920	91.65	83.19	81.27	79.35	77.42	75.50	73.58	71.65	69.73	67.81	65.88
1920	1940	92.65	84.19	82.27	80.35	78.42	76.50	74.58	72.65	70.73	68.81	66.88
1940	1960	93.65	85.19	83.27	81.35	79.42	77.50	75.58	73.65	71.73	69.81	67.88
1960	1980	94.65	86.19	84.27	82.35	80.42	78.50	76.58	74.65	72.73	70.81	68.88
1980	2000	95.65	87.19	85.27	83.35	81.42	79.50	77.58	75.65	73.73	71.81	69.88
2000	2020	96.65	88.19	86.27	84.35	82.42	80.50	78.58	76.65	74.73	72.81	70.88
2020	2040	97.65	89.19	87.27	85.35	83.42	81.50	79.58	77.65	75.73	73.81	71.88
2040	2060	98.65	90.19	88.27	86.35	84.42	82.50	80.58	78.65	76.73	74.81	72.88
2060	2080	99.65	91.19	89.27	87.35	85.42	83.50	81.58	79.65	77.73	75.81	73.88
2080	2100	100.65	92.19	90.27	88.35	86.42	84.50	82.58	80.65	78.73	76.81	74.88
2100	2120	101.65	93.19	91.27	89.35	87.42	85.50	83.58	81.65	79.73	77.81	75.88
2120	2140	102.65	94.19	92.27	90.35	88.42	86.50	84.58	82.65	80.73	78.81	76.88
2140	2160	103.65	95.19	93.27	91.35	89.42	87.50	85.58	83.65	81.73	79.81	77.88
2160	2180	104.65	96.19	94.27	92.35	90.42	88.50	86.58	84.65	82.73	80.81	78.88
2180	2200	105.65	97.19	95.27	93.35	91.42	89.50	87.58	85.65	83.73	81.81	79.88
2200	2220	106.65	98.19	96.27	94.35	92.42	90.50	88.58	86.65	84.73	82.81	80.88
2220	2240	107.65	99.19	97.27	95.35	93.42	91.50	89.58	87.65	85.73	83.81	81.88
2240	2260	108.65	100.19	98.27	96.35	94.42	92.50	90.58	88.65	86.73	84.81	82.88
2260	2280	109.65	101.19	99.27	97.35	95.42	93.50	91.58	89.65	87.73	85.81	83.88
2280	2300	110.65	102.19	100.27	98.35	96.42	94.50	92.58	90.65	88.73	86.81	84.88
2300	2320	111.65	103.19	101.27	99.35	97.42	95.50	93.58	91.65	89.73	87.81	85.88
2320	2340	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, 2025

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 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	5.0%	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
320	340	15.24	6.07	3.99	1.90	.00	.00	.00	.00	.00	.00	.00
340	360	16.16	6.99	4.91	2.83	.74	.00	.00	.00	.00	.00	.00
360	380	17.08	7.92	5.83	3.75	1.67	.00	.00	.00	.00	.00	.00
380	400	18.01	8.84	6.76	4.67	2.59	.51	.00	.00	.00	.00	.00
400	420	18.93	9.77	7.68	5.60	3.52	1.43	.00	.00	.00	.00	.00
420	440	19.86	10.69	8.61	6.52	4.44	2.36	.27	.00	.00	.00	.00
440	460	20.78	11.61	9.53	7.45	5.36	3.28	1.20	.00	.00	.00	.00
460	480	21.70	12.54	10.45	8.37	6.29	4.20	2.12	.04	.00	.00	.00
480	500	22.63	13.46	11.38	9.29	7.21	5.13	3.04	.96	.00	.00	.00
500	520	23.55	14.38	12.30	10.22	8.13	6.05	3.97	1.88	.00	.00	.00
520	540	24.47	15.31	13.22	11.14	9.06	6.97	4.89	2.81	.72	.00	.00
540	560	25.40	16.23	14.15	12.06	9.98	7.90	5.81	3.73	1.65	.00	.00
560	580	26.32	17.15	15.07	12.99	10.90	8.82	6.74	4.65	2.57	.49	.00
580	600	27.24	18.08	15.99	13.91	11.83	9.74	7.66	5.58	3.49	1.41	.00
600	620	28.17	19.00	16.92	14.83	12.75	10.67	8.58	6.50	4.42	2.33	.25
620	640	29.09	19.92	17.84	15.76	13.67	11.59	9.51	7.42	5.34	3.26	1.17
640	660	30.01	20.85	18.76	16.68	14.60	12.51	10.43	8.35	6.26	4.18	2.10
660	680	30.94	21.77	19.69	17.60	15.52	13.44	11.35	9.27	7.19	5.10	3.02
680	700	31.86	22.69	20.61	18.53	16.44	14.36	12.28	10.19	8.11	6.03	3.94
700	720	32.78	23.62	21.53	19.45	17.37	15.28	13.20	11.12	9.03	6.95	4.87
720	740	33.71	24.54	22.46	20.37	18.29	16.21	14.12	12.04	9.96	7.87	5.79
740	760	34.63	25.46	23.38	21.30	19.21	17.13	15.05	12.96	10.88	8.80	6.71
760	780	35.55	26.39	24.30	22.22	20.14	18.05	15.97	13.89	11.80	9.72	7.64
780	800	36.48	27.31	25.23	23.14	21.06	18.98	16.89	14.81	12.73	10.64	8.56
800	820	37.40	28.24	26.15	24.07	21.99	19.90	17.82	15.74	13.65	11.57	9.49
820	840	38.33	29.16	27.08	24.99	22.91	20.83	18.74	16.66	14.58	12.49	10.41
840	860	39.25	30.08	28.00	25.92	23.83	21.75	19.67	17.58	15.50	13.42	11.33
860	880	40.17	31.01	28.92	26.84	24.76	22.67	20.59	18.51	16.42	14.34	12.26
880	900	41.10	31.93	29.85	27.76	25.68	23.60	21.51	19.43	17.35	15.26	13.18
900	920	42.02	32.85	30.77	28.69	26.60	24.52	22.44	20.35	18.27	16.19	14.10
920	940	42.94	33.78	31.69	29.61	27.53	25.44	23.36	21.28	19.19	17.11	15.03
940	960	43.87	34.70	32.62	30.53	28.45	26.37	24.28	22.20	20.12	18.03	15.95
960	980	44.79	35.62	33.54	31.46	29.37	27.29	25.21	23.12	21.04	18.96	16.87
980	1000	45.71	36.55	34.46	32.38	30.30	28.21	26.13	24.05	21.96	19.88	17.80
1000	1020	46.64	37.47	35.39	33.30	31.22	29.14	27.05	24.97	22.89	20.80	18.72
1020	1040	47.56	38.39	36.31	34.23	32.14	30.06	27.98	25.89	23.81	21.73	19.64
1040	1060	48.48	39.32	37.23	35.15	33.07	30.98	28.90	26.82	24.73	22.65	20.57
1060	1080	49.41	40.24	38.16	36.07	33.99	31.91	29.82	27.74	25.66	23.57	21.49
1080	1100	50.33	41.17	39.08	37.00	34.92	32.83	30.75	28.67	26.58	24.50	22.42
1100	1120	51.33	42.17	40.08	38.00	35.92	33.83	31.75	29.67	27.58	25.50	23.42
1120	1140	52.33	43.17	41.08	39.00	36.92	34.83	32.75	30.67	28.58	26.50	24.42
1140	1160	53.33	44.17	42.08	40.00	37.92	35.83	33.75	31.67	29.58	27.50	25.42
1160	1180	54.33	45.17	43.08	41.00	38.92	36.83	34.75	32.67	30.58	28.50	26.42
1180	1200	55.33	46.17	44.08	42.00	39.92	37.83	35.75	33.67	31.58	29.50	27.42
1200	1220	56.33	47.17	45.08	43.00	40.92	38.83	36.75	34.67	32.58	30.50	28.42
1220	1240	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, 2025 (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	58.33	49.17	47.08	45.00	42.92	40.83	38.75	36.67	34.58	32.50	30.42
1260	1280	59.33	50.17	48.08	46.00	43.92	41.83	39.75	37.67	35.58	33.50	31.42
1280	1300	60.33	51.17	49.08	47.00	44.92	42.83	40.75	38.67	36.58	34.50	32.42
1300	1320	61.33	52.17	50.08	48.00	45.92	43.83	41.75	39.67	37.58	35.50	33.42
1320	1340	62.33	53.17	51.08	49.00	46.92	44.83	42.75	40.67	38.58	36.50	34.42
1340	1360	63.33	54.17	52.08	50.00	47.92	45.83	43.75	41.67	39.58	37.50	35.42
1360	1380	64.33	55.17	53.08	51.00	48.92	46.83	44.75	42.67	40.58	38.50	36.42
1380	1400	65.33	56.17	54.08	52.00	49.92	47.83	45.75	43.67	41.58	39.50	37.42
1400	1420	66.33	57.17	55.08	53.00	50.92	48.83	46.75	44.67	42.58	40.50	38.42
1420	1440	67.33	58.17	56.08	54.00	51.92	49.83	47.75	45.67	43.58	41.50	39.42
1440	1460	68.33	59.17	57.08	55.00	52.92	50.83	48.75	46.67	44.58	42.50	40.42
1460	1480	69.33	60.17	58.08	56.00	53.92	51.83	49.75	47.67	45.58	43.50	41.42
1480	1500	70.33	61.17	59.08	57.00	54.92	52.83	50.75	48.67	46.58	44.50	42.42
1500	1520	71.33	62.17	60.08	58.00	55.92	53.83	51.75	49.67	47.58	45.50	43.42
1520	1540	72.33	63.17	61.08	59.00	56.92	54.83	52.75	50.67	48.58	46.50	44.42
1540	1560	73.33	64.17	62.08	60.00	57.92	55.83	53.75	51.67	49.58	47.50	45.42
1560	1580	74.33	65.17	63.08	61.00	58.92	56.83	54.75	52.67	50.58	48.50	46.42
1580	1600	75.33	66.17	64.08	62.00	59.92	57.83	55.75	53.67	51.58	49.50	47.42
1600	1620	76.33	67.17	65.08	63.00	60.92	58.83	56.75	54.67	52.58	50.50	48.42
1620	1640	77.33	68.17	66.08	64.00	61.92	59.83	57.75	55.67	53.58	51.50	49.42
1640	1660	78.33	69.17	67.08	65.00	62.92	60.83	58.75	56.67	54.58	52.50	50.42
1660	1680	79.33	70.17	68.08	66.00	63.92	61.83	59.75	57.67	55.58	53.50	51.42
1680	1700	80.33	71.17	69.08	67.00	64.92	62.83	60.75	58.67	56.58	54.50	52.42
1700	1720	81.33	72.17	70.08	68.00	65.92	63.83	61.75	59.67	57.58	55.50	53.42
1720	1740	82.33	73.17	71.08	69.00	66.92	64.83	62.75	60.67	58.58	56.50	54.42
1740	1760	83.33	74.17	72.08	70.00	67.92	65.83	63.75	61.67	59.58	57.50	55.42
1760	1780	84.33	75.17	73.08	71.00	68.92	66.83	64.75	62.67	60.58	58.50	56.42
1780	1800	85.33	76.17	74.08	72.00	69.92	67.83	65.75	63.67	61.58	59.50	57.42
1800	1820	86.33	77.17	75.08	73.00	70.92	68.83	66.75	64.67	62.58	60.50	58.42
1820	1840	87.33	78.17	76.08	74.00	71.92	69.83	67.75	65.67	63.58	61.50	59.42
1840	1860	88.33	79.17	77.08	75.00	72.92	70.83	68.75	66.67	64.58	62.50	60.42
1860	1880	89.33	80.17	78.08	76.00	73.92	71.83	69.75	67.67	65.58	63.50	61.42
1880	1900	90.33	81.17	79.08	77.00	74.92	72.83	70.75	68.67	66.58	64.50	62.42
1900	1920	91.33	82.17	80.08	78.00	75.92	73.83	71.75	69.67	67.58	65.50	63.42
1920	1940	92.33	83.17	81.08	79.00	76.92	74.83	72.75	70.67	68.58	66.50	64.42
1940	1960	93.33	84.17	82.08	80.00	77.92	75.83	73.75	71.67	69.58	67.50	65.42
1960	1980	94.33	85.17	83.08	81.00	78.92	76.83	74.75	72.67	70.58	68.50	66.42
1980	2000	95.33	86.17	84.08	82.00	79.92	77.83	75.75	73.67	71.58	69.50	67.42
2000	2020	96.33	87.17	85.08	83.00	80.92	78.83	76.75	74.67	72.58	70.50	68.42
2020	2040	97.33	88.17	86.08	84.00	81.92	79.83	77.75	75.67	73.58	71.50	69.42
2040	2060	98.33	89.17	87.08	85.00	82.92	80.83	78.75	76.67	74.58	72.50	70.42
2060	2080	99.33	90.17	88.08	86.00	83.92	81.83	79.75	77.67	75.58	73.50	71.42
2080	2100	100.33	91.17	89.08	87.00	84.92	82.83	80.75	78.67	76.58	74.50	72.42
2100	2120	101.33	92.17	90.08	88.00	85.92	83.83	81.75	79.67	77.58	75.50	73.42
2120	2140	102.33	93.17	91.08	89.00	86.92	84.83	82.75	80.67	78.58	76.50	74.42
2140	2160	103.33	94.17	92.08	90.00	87.92	85.83	83.75	81.67	79.58	77.50	75.42
2160	2180	104.33	95.17	93.08	91.00	88.92	86.83	84.75	82.67	80.58	78.50	76.42
2180	2200	105.33	96.17	94.08	92.00	89.92	87.83	85.75	83.67	81.58	79.50	77.42
2200	2220	106.33	97.17	95.08	93.00	90.92	88.83	86.75	84.67	82.58	80.50	78.42
2220	2240	107.33	98.17	96.08	94.00	91.92	89.83	87.75	85.67	83.58	81.50	79.42
2240	2260	108.33	99.17	97.08	95.00	92.92	90.83	88.75	86.67	84.58	82.50	80.42
2260	2280	109.33	100.17	98.08	96.00	93.92	91.83	89.75	87.67	85.58	83.50	81.42
2280	2300	110.33	101.17	99.08	97.00	94.92	92.83	90.75	88.67	86.58	84.50	82.42
2300	2320	111.33	102.17	100.08	98.00	95.92	93.83	91.75	89.67	87.58	85.50	83.42
2320	2340	112.33	103.17	101.08	99.00	96.92	94.83	92.75	90.67	88.58	86.50	84.42
2340	2360	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, 2025

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, 2025 (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	116.67	98.33	94.17	90.00	85.83	81.67	77.50	73.33	69.17	65.00	60.83
2520	2560	118.67	100.33	96.17	92.00	87.83	83.67	79.50	75.33	71.17	67.00	62.83
2560	2600	120.67	102.33	98.17	94.00	89.83	85.67	81.50	77.33	73.17	69.00	64.83
2600	2640	122.67	104.33	100.17	96.00	91.83	87.67	83.50	79.33	75.17	71.00	66.83
2640	2680	124.67	106.33	102.17	98.00	93.83	89.67	85.50	81.33	77.17	73.00	68.83
2680	2720	126.67	108.33	104.17	100.00	95.83	91.67	87.50	83.33	79.17	75.00	70.83
2720	2760	128.67	110.33	106.17	102.00	97.83	93.67	89.50	85.33	81.17	77.00	72.83
2760	2800	130.67	112.33	108.17	104.00	99.83	95.67	91.50	87.33	83.17	79.00	74.83
2800	2840	132.67	114.33	110.17	106.00	101.83	97.67	93.50	89.33	85.17	81.00	76.83
2840	2880	134.67	116.33	112.17	108.00	103.83	99.67	95.50	91.33	87.17	83.00	78.83
2880	2920	136.67	118.33	114.17	110.00	105.83	101.67	97.50	93.33	89.17	85.00	80.83
2920	2960	138.67	120.33	116.17	112.00	107.83	103.67	99.50	95.33	91.17	87.00	82.83
2960	3000	140.67	122.33	118.17	114.00	109.83	105.67	101.50	97.33	93.17	89.00	84.83
3000	3040	142.67	124.33	120.17	116.00	111.83	107.67	103.50	99.33	95.17	91.00	86.83
3040	3080	144.67	126.33	122.17	118.00	113.83	109.67	105.50	101.33	97.17	93.00	88.83
3080	3120	146.67	128.33	124.17	120.00	115.83	111.67	107.50	103.33	99.17	95.00	90.83
3120	3160	148.67	130.33	126.17	122.00	117.83	113.67	109.50	105.33	101.17	97.00	92.83
3160	3200	150.67	132.33	128.17	124.00	119.83	115.67	111.50	107.33	103.17	99.00	94.83
3200	3240	152.67	134.33	130.17	126.00	121.83	117.67	113.50	109.33	105.17	101.00	96.83
3240	3280	154.67	136.33	132.17	128.00	123.83	119.67	115.50	111.33	107.17	103.00	98.83
3280	3320	156.67	138.33	134.17	130.00	125.83	121.67	117.50	113.33	109.17	105.00	100.83
3320	3360	158.67	140.33	136.17	132.00	127.83	123.67	119.50	115.33	111.17	107.00	102.83
3360	3400	160.67	142.33	138.17	134.00	129.83	125.67	121.50	117.33	113.17	109.00	104.83
3400	3440	162.67	144.33	140.17	136.00	131.83	127.67	123.50	119.33	115.17	111.00	106.83
3440	3480	164.67	146.33	142.17	138.00	133.83	129.67	125.50	121.33	117.17	113.00	108.83
3480	3520	166.67	148.33	144.17	140.00	135.83	131.67	127.50	123.33	119.17	115.00	110.83
3520	3560	168.67	150.33	146.17	142.00	137.83	133.67	129.50	125.33	121.17	117.00	112.83
3560	3600	170.67	152.33	148.17	144.00	139.83	135.67	131.50	127.33	123.17	119.00	114.83
3600	3640	172.67	154.33	150.17	146.00	141.83	137.67	133.50	129.33	125.17	121.00	116.83
3640	3680	174.67	156.33	152.17	148.00	143.83	139.67	135.50	131.33	127.17	123.00	118.83
3680	3720	176.67	158.33	154.17	150.00	145.83	141.67	137.50	133.33	129.17	125.00	120.83
3720	3760	178.67	160.33	156.17	152.00	147.83	143.67	139.50	135.33	131.17	127.00	122.83
3760	3800	180.67	162.33	158.17	154.00	149.83	145.67	141.50	137.33	133.17	129.00	124.83
3800	3840	182.67	164.33	160.17	156.00	151.83	147.67	143.50	139.33	135.17	131.00	126.83
3840	3880	184.67	166.33	162.17	158.00	153.83	149.67	145.50	141.33	137.17	133.00	128.83
3880	3920	186.67	168.33	164.17	160.00	155.83	151.67	147.50	143.33	139.17	135.00	130.83
3920	3960	188.67	170.33	166.17	162.00	157.83	153.67	149.50	145.33	141.17	137.00	132.83
3960	4000	190.67	172.33	168.17	164.00	159.83	155.67	151.50	147.33	143.17	139.00	134.83
4000	4040	192.67	174.33	170.17	166.00	161.83	157.67	153.50	149.33	145.17	141.00	136.83
4040	4080	194.67	176.33	172.17	168.00	163.83	159.67	155.50	151.33	147.17	143.00	138.83
4080	4120	196.67	178.33	174.17	170.00	165.83	161.67	157.50	153.33	149.17	145.00	140.83
4120	4160	198.67	180.33	176.17	172.00	167.83	163.67	159.50	155.33	151.17	147.00	142.83
4160	4200	200.67	182.33	178.17	174.00	169.83	165.67	161.50	157.33	153.17	149.00	144.83
4200	4240	202.67	184.33	180.17	176.00	171.83	167.67	163.50	159.33	155.17	151.00	146.83
4240	4280	204.67	186.33	182.17	178.00	173.83	169.67	165.50	161.33	157.17	153.00	148.83
4280	4320	206.67	188.33	184.17	180.00	175.83	171.67	167.50	163.33	159.17	155.00	150.83
4320	4360	208.67	190.33	186.17	182.00	177.83	173.67	169.50	165.33	161.17	157.00	152.83
4360	4400	210.67	192.33	188.17	184.00	179.83	175.67	171.50	167.33	163.17	159.00	154.83
4400	4440	212.67	194.33	190.17	186.00	181.83	177.67	173.50	169.33	165.17	161.00	156.83
4440	4480	214.67	196.33	192.17	188.00	183.83	179.67	175.50	171.33	167.17	163.00	158.83
4480	4520	216.67	198.33	194.17	190.00	185.83	181.67	177.50	173.33	169.17	165.00	160.83
4520	4560	218.67	200.33	196.17	192.00	187.83	183.67	179.50	175.33	171.17	167.00	162.83
4560	4600	220.67	202.33	198.17	194.00	189.83	185.67	181.50	177.33	173.17	169.00	164.83
4600	4640	222.67	204.33	200.17	196.00	191.83	187.67	183.50	179.33	175.17	171.00	166.83
4640	4680	224.67	206.33	202.17	198.00	193.83	189.67	185.50	181.33	177.17	173.00	168.83
4680	4720	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, 2025

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, 2025 (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	5.48	4.87	4.74	4.60	4.46	4.33	4.19	4.05	3.91	3.78	3.64
116	118	5.58	4.97	4.84	4.70	4.56	4.43	4.29	4.15	4.01	3.88	3.74
118	120	5.68	5.07	4.94	4.80	4.66	4.53	4.39	4.25	4.11	3.98	3.84
120	122	5.78	5.17	5.04	4.90	4.76	4.63	4.49	4.35	4.21	4.08	3.94
122	124	5.88	5.27	5.14	5.00	4.86	4.73	4.59	4.45	4.31	4.18	4.04
124	126	5.98	5.37	5.24	5.10	4.96	4.83	4.69	4.55	4.41	4.28	4.14
126	128	6.08	5.47	5.34	5.20	5.06	4.93	4.79	4.65	4.51	4.38	4.24
128	130	6.18	5.57	5.44	5.30	5.16	5.03	4.89	4.75	4.61	4.48	4.34
130	132	6.28	5.67	5.54	5.40	5.26	5.13	4.99	4.85	4.71	4.58	4.44
132	134	6.38	5.77	5.64	5.50	5.36	5.23	5.09	4.95	4.81	4.68	4.54
134	136	6.48	5.87	5.74	5.60	5.46	5.33	5.19	5.05	4.91	4.78	4.64
136	138	6.58	5.97	5.84	5.70	5.56	5.43	5.29	5.15	5.01	4.88	4.74
138	140	6.68	6.07	5.94	5.80	5.66	5.53	5.39	5.25	5.11	4.98	4.84
140	142	6.78	6.17	6.04	5.90	5.76	5.63	5.49	5.35	5.21	5.08	4.94
142	144	6.88	6.27	6.14	6.00	5.86	5.73	5.59	5.45	5.31	5.18	5.04
144	146	6.98	6.37	6.24	6.10	5.96	5.83	5.69	5.55	5.41	5.28	5.14
146	148	7.08	6.47	6.34	6.20	6.06	5.93	5.79	5.65	5.51	5.38	5.24
148	150	7.18	6.57	6.44	6.30	6.16	6.03	5.89	5.75	5.61	5.48	5.34
150	152	7.28	6.67	6.54	6.40	6.26	6.13	5.99	5.85	5.71	5.58	5.44
152	154	7.38	6.77	6.64	6.50	6.36	6.23	6.09	5.95	5.81	5.68	5.54
154	156	7.48	6.87	6.74	6.60	6.46	6.33	6.19	6.05	5.91	5.78	5.64
156	158	7.58	6.97	6.84	6.70	6.56	6.43	6.29	6.15	6.01	5.88	5.74
158	160	7.68	7.07	6.94	6.80	6.66	6.53	6.39	6.25	6.11	5.98	5.84
160	162	7.78	7.17	7.04	6.90	6.76	6.63	6.49	6.35	6.21	6.08	5.94
162	164	7.88	7.27	7.14	7.00	6.86	6.73	6.59	6.45	6.31	6.18	6.04
164	166	7.98	7.37	7.24	7.10	6.96	6.83	6.69	6.55	6.41	6.28	6.14
166	168	8.08	7.47	7.34	7.20	7.06	6.93	6.79	6.65	6.51	6.38	6.24
168	170	8.18	7.57	7.44	7.30	7.16	7.03	6.89	6.75	6.61	6.48	6.34
170	172	8.28	7.67	7.54	7.40	7.26	7.13	6.99	6.85	6.71	6.58	6.44
172	174	8.38	7.77	7.64	7.50	7.36	7.23	7.09	6.95	6.81	6.68	6.54
174	176	8.48	7.87	7.74	7.60	7.46	7.33	7.19	7.05	6.91	6.78	6.64
176	178	8.58	7.97	7.84	7.70	7.56	7.43	7.29	7.15	7.01	6.88	6.74
178	180	8.68	8.07	7.94	7.80	7.66	7.53	7.39	7.25	7.11	6.98	6.84
180	182	8.78	8.17	8.04	7.90	7.76	7.63	7.49	7.35	7.21	7.08	6.94
182	184	8.88	8.27	8.14	8.00	7.86	7.73	7.59	7.45	7.31	7.18	7.04
184	186	8.98	8.37	8.24	8.10	7.96	7.83	7.69	7.55	7.41	7.28	7.14
186	188	9.08	8.47	8.34	8.20	8.06	7.93	7.79	7.65	7.51	7.38	7.24
188	190	9.18	8.57	8.44	8.30	8.16	8.03	7.89	7.75	7.61	7.48	7.34
190	192	9.28	8.67	8.54	8.40	8.26	8.13	7.99	7.85	7.71	7.58	7.44
192	194	9.38	8.77	8.64	8.50	8.36	8.23	8.09	7.95	7.81	7.68	7.54
194	196	9.48	8.87	8.74	8.60	8.46	8.33	8.19	8.05	7.91	7.78	7.64
196	198	9.58	8.97	8.84	8.70	8.56	8.43	8.29	8.15	8.01	7.88	7.74
198	200	9.68	9.07	8.94	8.80	8.66	8.53	8.39	8.25	8.11	7.98	7.84
200	202	9.78	9.17	9.04	8.90	8.76	8.63	8.49	8.35	8.21	8.08	7.94
202	204	9.88	9.27	9.14	9.00	8.86	8.73	8.59	8.45	8.31	8.18	8.04
204	206	9.98	9.37	9.24	9.10	8.96	8.83	8.69	8.55	8.41	8.28	8.14
206	208	10.08	9.47	9.34	9.20	9.06	8.93	8.79	8.65	8.51	8.38	8.24
208	210	10.18	9.57	9.44	9.30	9.16	9.03	8.89	8.75	8.61	8.48	8.34
210	212	10.28	9.67	9.54	9.40	9.26	9.13	8.99	8.85	8.71	8.58	8.44
212	214	10.38	9.77	9.64	9.50	9.36	9.23	9.09	8.95	8.81	8.68	8.54
214	216	10.48	9.87	9.74	9.60	9.46	9.33	9.19	9.05	8.91	8.78	8.64
216	218	10.58	9.97	9.84	9.70	9.56	9.43	9.29	9.15	9.01	8.88	8.74
218	220	10.68	10.07	9.94	9.80	9.66	9.53	9.39	9.25	9.11	8.98	8.84
220	222	10.78	10.17	10.04	9.90	9.76	9.63	9.49	9.35	9.21	9.08	8.94
222	224	10.88	10.27	10.14	10.00	9.86	9.73	9.59	9.45	9.31	9.18	9.04
224	226	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, 2025

Rev. 11/24
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 \$1,083,150*, multiply that portion of the result in excess of \$1,083,150 by 9%. Then multiply that portion of the result from step 3 that does not exceed \$1,083,150 by 5%. The sum of these amounts is the annual tax.

* This is the 2025 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, 2025 and thereafter

Rev. 11/24
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.

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.

e. Other Regular Pay Periods: The amount determined for annual payments divided by the number of pay periods in the taxable year.

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; other regular pay period: \$2,400 divided by the number of pay periods in the taxable year.

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; other regular pay period: \$2,200 divided by the number of pay periods in the taxable year.

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 \$1,083,150 or less, withhold 5% of the amount determined in step 3.

6. If the result of step 4 is more than \$1,083,150, 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 \$1,083,150, plus 5% of the remainder of the amount determined in step 3.

Example for Supplemental Wage Payment: In tax year 2025, 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.

1. There is no M-4P. Therefore, Employer should omit step 1.

2. Employee will not file as head of household, so step 2 does not apply.

3. Neither Employee nor their spouse is blind, so step 3 does not apply.

4. 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 \$1,083,150, Employer's withholding on the bonus should equal 9% of the amount by which that sum exceeds \$1,083,150, plus 5% of the remainder:

Amount of withholding from bonus = $(0.09 \times \$10,450) + (0.05 \times \$239,550) = \$12,918$.

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

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