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Massachusetts **Circular M**

Income Tax Withholding Tables at 5.05% Effective January 1, 2019

MASSACHUSETTS DEPARTMENT OF REVENUE

WEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2019

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 $2.33 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold $2.14 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	**$150**	5.05%	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00
150	**160**	7.23	2.96	1.98	1.01	.04	.00	.00	.00	.00	.00	.00
160	**170**	7.70	3.42	2.45	1.48	.51	.00	.00	.00	.00	.00	.00
170	**180**	8.16	3.89	2.92	1.95	.97	.00	.00	.00	.00	.00	.00
180	**190**	8.63	4.35	3.38	2.41	1.44	.47	.00	.00	.00	.00	.00
190	**200**	9.09	4.82	3.85	2.88	1.91	.94	.00	.00	.00	.00	.00
200	**210**	9.56	5.29	4.32	3.35	2.37	1.40	.43	.00	.00	.00	.00
210	**220**	10.03	5.75	4.78	3.81	2.84	1.87	.90	.00	.00	.00	.00
220	**230**	10.49	6.22	5.25	4.28	3.31	2.34	1.36	.39	.00	.00	.00
230	**240**	10.96	6.69	5.72	4.74	3.77	2.80	1.83	.86	.00	.00	.00
240	**250**	11.43	7.15	6.18	5.21	4.24	3.27	2.30	1.33	.35	.00	.00
250	**260**	11.89	7.62	6.65	5.68	4.71	3.73	2.76	1.79	.82	.00	.00
260	**270**	12.36	8.09	7.11	6.14	5.17	4.20	3.23	2.26	1.29	.32	.00
270	**280**	12.83	8.55	7.58	6.61	5.64	4.67	3.70	2.73	1.75	.78	.00
280	**290**	13.29	9.02	8.05	7.08	6.10	5.13	4.16	3.19	2.22	1.25	.28
290	**300**	13.76	9.48	8.51	7.54	6.57	5.60	4.63	3.66	2.69	1.72	.74
300	**310**	14.22	9.95	8.98	8.01	7.04	6.07	5.10	4.12	3.15	2.18	1.21
310	**320**	14.69	10.42	9.45	8.48	7.50	6.53	5.56	4.59	3.62	2.65	1.68
320	**330**	15.16	10.88	9.91	8.94	7.97	7.00	6.03	5.06	4.09	3.11	2.14
330	**340**	15.62	11.35	10.38	9.41	8.44	7.47	6.49	5.52	4.55	3.58	2.61
340	**350**	16.09	11.82	10.85	9.87	8.90	7.93	6.96	5.99	5.02	4.05	3.08
350	**360**	16.56	12.28	11.31	10.34	9.37	8.40	7.43	6.46	5.48	4.51	3.54
360	**370**	17.02	12.75	11.78	10.81	9.84	8.86	7.89	6.92	5.95	4.98	4.01
370	**380**	17.49	13.22	12.24	11.27	10.30	9.33	8.36	7.39	6.42	5.45	4.48
380	**390**	17.96	13.68	12.71	11.74	10.77	9.80	8.83	7.86	6.88	5.91	4.94
390	**400**	18.42	14.15	13.18	12.21	11.23	10.26	9.29	8.32	7.35	6.38	5.41
400	**410**	18.89	14.61	13.64	12.67	11.70	10.73	9.76	8.79	7.82	6.85	5.87
410	**420**	19.35	15.08	14.11	13.14	12.17	11.20	10.23	9.25	8.28	7.31	6.34
420	**430**	19.82	15.55	14.58	13.61	12.63	11.66	10.69	9.72	8.75	7.78	6.81
430	**440**	20.29	16.01	15.04	14.07	13.10	12.13	11.16	10.19	9.22	8.24	7.27
440	**450**	20.75	16.48	15.51	14.54	13.57	12.60	11.62	10.65	9.68	8.71	7.74
450	**460**	21.22	16.95	15.98	15.00	14.03	13.06	12.09	11.12	10.15	9.18	8.21
460	**470**	21.69	17.41	16.44	15.47	14.50	13.53	12.56	11.59	10.61	9.64	8.67
470	**480**	22.15	17.88	16.91	15.94	14.97	13.99	13.02	12.05	11.08	10.11	9.14
480	**490**	22.62	18.35	17.37	16.40	15.43	14.46	13.49	12.52	11.55	10.58	9.61
490	**500**	23.09	18.81	17.84	16.87	15.90	14.93	13.96	12.99	12.01	11.04	10.07
500	**510**	23.56	19.29	18.32	17.34	16.37	15.40	14.43	13.46	12.49	11.52	10.55
510	**520**	24.07	19.79	18.82	17.85	16.88	15.91	14.94	13.97	12.99	12.02	11.05
520	**530**	24.57	20.30	19.33	18.35	17.38	16.41	15.44	14.47	13.50	12.53	11.56
530	**540**	25.08	20.80	19.83	18.86	17.89	16.92	15.95	14.98	14.00	13.03	12.06
540	**550**	25.58	21.31	20.34	19.36	18.39	17.42	16.45	15.48	14.51	13.54	12.57
550	**560**	26.09	21.81	20.84	19.87	18.90	17.93	16.96	15.99	15.01	14.04	13.07
560	**570**	26.59	22.32	21.35	20.37	19.40	18.43	17.46	16.49	15.52	14.55	13.58
570	**580**	27.10	22.82	21.85	20.88	19.91	18.94	17.97	17.00	16.02	15.05	14.08
580	**590**	27.60	23.33	22.36	21.38	20.41	19.44	18.47	17.50	16.53	15.56	14.59
590	**600**	28.11	23.83	22.86	21.89	20.92	19.95	18.98	18.01	17.03	16.06	15.09
600	**610**	28.61	24.34	23.37	22.39	21.42	20.45	19.48	18.51	17.54	16.57	15.60

Massachusetts WEEKLY payroll period, effective January 1, 2019 (cont'd.)
If the payroll period with respect to an employee is WEEKLY

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
610	**620**	29.12	24.84	23.87	22.90	21.93	20.96	19.99	19.02	18.04	17.07	16.10
620	**630**	29.62	25.35	24.38	23.40	22.43	21.46	20.49	19.52	18.55	17.58	16.61
630	**640**	30.13	25.85	24.88	23.91	22.94	21.97	21.00	20.03	19.05	18.08	17.11
640	**650**	30.63	26.36	25.39	24.41	23.44	22.47	21.50	20.53	19.56	18.59	17.62
650	**660**	31.14	26.86	25.89	24.92	23.95	22.98	22.01	21.04	20.06	19.09	18.12
660	**670**	31.64	27.37	26.40	25.42	24.45	23.48	22.51	21.54	20.57	19.60	18.63
670	**680**	32.15	27.87	26.90	25.93	24.96	23.99	23.02	22.05	21.07	20.10	19.13
680	**690**	32.65	28.38	27.41	26.43	25.46	24.49	23.52	22.55	21.58	20.61	19.64
690	**700**	33.16	28.88	27.91	26.94	25.97	25.00	24.03	23.06	22.08	21.11	20.14
700	**710**	33.66	29.39	28.42	27.44	26.47	25.50	24.53	23.56	22.59	21.62	20.65
710	**720**	34.17	29.89	28.92	27.95	26.98	26.01	25.04	24.07	23.09	22.12	21.15
720	**730**	34.67	30.40	29.43	28.45	27.48	26.51	25.54	24.57	23.60	22.63	21.66
730	**740**	35.18	30.90	29.93	28.96	27.99	27.02	26.05	25.08	24.10	23.13	22.16
740	**750**	35.68	31.41	30.44	29.46	28.49	27.52	26.55	25.58	24.61	23.64	22.67
750	**760**	36.19	31.91	30.94	29.97	29.00	28.03	27.06	26.09	25.11	24.14	23.17
760	**770**	36.69	32.42	31.45	30.47	29.50	28.53	27.56	26.59	25.62	24.65	23.68
770	**780**	37.20	32.92	31.95	30.98	30.01	29.04	28.07	27.10	26.12	25.15	24.18
780	**790**	37.70	33.43	32.46	31.48	30.51	29.54	28.57	27.60	26.63	25.66	24.69
790	**800**	38.21	33.93	32.96	31.99	31.02	30.05	29.08	28.11	27.13	26.16	25.19
800	**810**	38.71	34.44	33.47	32.49	31.52	30.55	29.58	28.61	27.64	26.67	25.70
810	**820**	39.22	34.94	33.97	33.00	32.03	31.06	30.09	29.12	28.14	27.17	26.20
820	**830**	39.72	35.45	34.48	33.50	32.53	31.56	30.59	29.62	28.65	27.68	26.71
830	**840**	40.23	35.95	34.98	34.01	33.04	32.07	31.10	30.13	29.15	28.18	27.21
840	**850**	40.73	36.46	35.49	34.51	33.54	32.57	31.60	30.63	29.66	28.69	27.72
850	**860**	41.24	36.96	35.99	35.02	34.05	33.08	32.11	31.14	30.16	29.19	28.22
860	**870**	41.74	37.47	36.50	35.52	34.55	33.58	32.61	31.64	30.67	29.70	28.73
870	**880**	42.25	37.97	37.00	36.03	35.06	34.09	33.12	32.15	31.17	30.20	29.23
880	**890**	42.75	38.48	37.51	36.53	35.56	34.59	33.62	32.65	31.68	30.71	29.74
890	**900**	43.26	38.98	38.01	37.04	36.07	35.10	34.13	33.16	32.18	31.21	30.24
900	**910**	43.76	39.49	38.52	37.54	36.57	35.60	34.63	33.66	32.69	31.72	30.75
910	**920**	44.27	39.99	39.02	38.05	37.08	36.11	35.14	34.17	33.19	32.22	31.25
920	**930**	44.77	40.50	39.53	38.55	37.58	36.61	35.64	34.67	33.70	32.73	31.76
930	**940**	45.28	41.00	40.03	39.06	38.09	37.12	36.15	35.18	34.20	33.23	32.26
940	**950**	45.78	41.51	40.54	39.56	38.59	37.62	36.65	35.68	34.71	33.74	32.77
950	**960**	46.29	42.01	41.04	40.07	39.10	38.13	37.16	36.19	35.21	34.24	33.27
960	**970**	46.79	42.52	41.55	40.57	39.60	38.63	37.66	36.69	35.72	34.75	33.78
970	**980**	47.30	43.02	42.05	41.08	40.11	39.14	38.17	37.20	36.22	35.25	34.28
980	**990**	47.80	43.53	42.56	41.58	40.61	39.64	38.67	37.70	36.73	35.76	34.79
990	**1000**	48.31	44.03	43.06	42.09	41.12	40.15	39.18	38.21	37.23	36.26	35.29
1000	**1010**	48.81	44.54	43.57	42.59	41.62	40.65	39.68	38.71	37.74	36.77	35.80
1010	**1020**	49.32	45.04	44.07	43.10	42.13	41.16	40.19	39.22	38.24	37.27	36.30
1020	**1030**	49.82	45.55	44.58	43.60	42.63	41.66	40.69	39.72	38.75	37.78	36.81
1030	**1040**	50.33	46.05	45.08	44.11	43.14	42.17	41.20	40.23	39.25	38.28	37.31
1040	**1050**	50.83	46.56	45.59	44.61	43.64	42.67	41.70	40.73	39.76	38.79	37.82
1050	**1060**	51.34	47.06	46.09	45.12	44.15	43.18	42.21	41.24	40.26	39.29	38.32
1060	**1070**	51.84	47.57	46.60	45.62	44.65	43.68	42.71	41.74	40.77	39.80	38.83
1070	**1080**	52.35	48.07	47.10	46.13	45.16	44.19	43.22	42.25	41.27	40.30	39.33
1080	**1090**	52.85	48.58	47.61	46.63	45.66	44.69	43.72	42.75	41.78	40.81	39.84
1090	**1100**	53.36	49.08	48.11	47.14	46.17	45.20	44.23	43.26	42.28	41.31	40.34
1100	**1110**	53.86	49.59	48.62	47.64	46.67	45.70	44.73	43.76	42.79	41.82	40.85
1110	**1120**	54.37	50.09	49.12	48.15	47.18	46.21	45.24	44.27	43.29	42.32	41.35
1120	**1130**	54.87	50.60	49.63	48.65	47.68	46.71	45.74	44.77	43.80	42.83	41.86
1130	**1140**	55.38	51.10	50.13	49.16	48.19	47.22	46.25	45.28	44.30	43.33	42.36
1140	**1150**	55.88	51.61	50.64	49.66	48.69	47.72	46.75	45.78	44.81	43.84	42.87
1150	**1160**	56.39	52.11	51.14	50.17	49.20	48.23	47.26	46.29	45.31	44.34	43.37
1160	**1170**	56.89	52.62	51.65	50.67	49.70	48.73	47.76	46.79	45.82	44.85	43.88

MASSACHUSETTS DEPARTMENT OF REVENUE

BIWEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2019

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 $4.66 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold $4.27 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	**$300**	5.05%	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00
300	**320**	14.46	5.91	3.97	2.03	.08	.00	.00	.00	.00	.00	.00
320	**340**	15.39	6.84	4.90	2.96	1.02	.00	.00	.00	.00	.00	.00
340	**360**	16.32	7.78	5.83	3.89	1.95	.01	.00	.00	.00	.00	.00
360	**380**	17.26	8.71	6.77	4.82	2.88	.94	.00	.00	.00	.00	.00
380	**400**	18.19	9.64	7.70	5.76	3.82	1.87	.00	.00	.00	.00	.00
400	**420**	19.12	10.57	8.63	6.69	4.75	2.81	.86	.00	.00	.00	.00
420	**440**	20.05	11.51	9.57	7.62	5.68	3.74	1.80	.00	.00	.00	.00
440	**460**	20.99	12.44	10.50	8.56	6.61	4.67	2.73	.79	.00	.00	.00
460	**480**	21.92	13.37	11.43	9.49	7.55	5.60	3.66	1.72	.00	.00	.00
480	**500**	22.85	14.31	12.36	10.42	8.48	6.54	4.59	2.65	.71	.00	.00
500	**520**	23.78	15.24	13.30	11.35	9.41	7.47	5.53	3.58	1.64	.00	.00
520	**540**	24.72	16.17	14.23	12.29	10.34	8.40	6.46	4.52	2.58	.63	.00
540	**560**	25.65	17.10	15.16	13.22	11.28	9.33	7.39	5.45	3.51	1.57	.00
560	**580**	26.58	18.04	16.09	14.15	12.21	10.27	8.33	6.38	4.44	2.50	.56
580	**600**	27.52	18.97	17.03	15.08	13.14	11.20	9.26	7.32	5.37	3.43	1.49
600	**620**	28.45	19.90	17.96	16.02	14.08	12.13	10.19	8.25	6.31	4.36	2.42
620	**640**	29.38	20.83	18.89	16.95	15.01	13.07	11.12	9.18	7.24	5.30	3.35
640	**660**	30.31	21.77	19.83	17.88	15.94	14.00	12.06	10.11	8.17	6.23	4.29
660	**680**	31.25	22.70	20.76	18.82	16.87	14.93	12.99	11.05	9.10	7.16	5.22
680	**700**	32.18	23.63	21.69	19.75	17.81	15.86	13.92	11.98	10.04	8.09	6.15
700	**720**	33.11	24.57	22.62	20.68	18.74	16.80	14.85	12.91	10.97	9.03	7.09
720	**740**	34.04	25.50	23.56	21.61	19.67	17.73	15.79	13.84	11.90	9.96	8.02
740	**760**	34.98	26.43	24.49	22.55	20.60	18.66	16.72	14.78	12.84	10.89	8.95
760	**780**	35.91	27.36	25.42	23.48	21.54	19.59	17.65	15.71	13.77	11.83	9.88
780	**800**	36.84	28.30	26.35	24.41	22.47	20.53	18.59	16.64	14.70	12.76	10.82
800	**820**	37.78	29.23	27.29	25.34	23.40	21.46	19.52	17.58	15.63	13.69	11.75
820	**840**	38.71	30.16	28.22	26.28	24.34	22.39	20.45	18.51	16.57	14.62	12.68
840	**860**	39.64	31.10	29.15	27.21	25.27	23.33	21.38	19.44	17.50	15.56	13.61
860	**880**	40.57	32.03	30.09	28.14	26.20	24.26	22.32	20.37	18.43	16.49	14.55
880	**900**	41.51	32.96	31.02	29.08	27.13	25.19	23.25	21.31	19.36	17.42	15.48
900	**920**	42.44	33.89	31.95	30.01	28.07	26.12	24.18	22.24	20.30	18.35	16.41
920	**940**	43.37	34.83	32.88	30.94	29.00	27.06	25.11	23.17	21.23	19.29	17.35
940	**960**	44.30	35.76	33.82	31.87	29.93	27.99	26.05	24.10	22.16	20.22	18.28
960	**980**	45.24	36.69	34.75	32.81	30.86	28.92	26.98	25.04	23.10	21.15	19.21
980	**1000**	46.17	37.62	35.68	33.74	31.80	29.85	27.91	25.97	24.03	22.09	20.14
1000	**1020**	47.12	38.57	36.63	34.69	32.75	30.81	28.86	26.92	24.98	23.04	21.09
1020	**1040**	48.13	39.58	37.64	35.70	33.76	31.82	29.87	27.93	25.99	24.05	22.10
1040	**1060**	49.14	40.59	38.65	36.71	34.77	32.83	30.88	28.94	27.00	25.06	23.11
1060	**1080**	50.15	41.60	39.66	37.72	35.78	33.84	31.89	29.95	28.01	26.07	24.12
1080	**1100**	51.16	42.61	40.67	38.73	36.79	34.85	32.90	30.96	29.02	27.08	25.13
1100	**1120**	52.17	43.62	41.68	39.74	37.80	35.86	33.91	31.97	30.03	28.09	26.14
1120	**1140**	53.18	44.63	42.69	40.75	38.81	36.87	34.92	32.98	31.04	29.10	27.15
1140	**1160**	54.19	45.64	43.70	41.76	39.82	37.88	35.93	33.99	32.05	30.11	28.16
1160	**1180**	55.20	46.65	44.71	42.77	40.83	38.89	36.94	35.00	33.06	31.12	29.17
1180	**1200**	56.21	47.66	45.72	43.78	41.84	39.90	37.95	36.01	34.07	32.13	30.18
1200	**1220**	57.22	48.67	46.73	44.79	42.85	40.91	38.96	37.02	35.08	33.14	31.19

Massachusetts BIWEEKLY payroll period, effective January 1, 2019 (cont'd.)
If the payroll period with respect to an employee is BIWEEKLY

And the wages are:		And the number of withholding exemptions claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of Massachusetts income tax to be withheld shall be:										
1220	**1240**	58.23	49.68	47.74	45.80	43.86	41.92	39.97	38.03	36.09	34.15	32.20
1240	**1260**	59.24	50.69	48.75	46.81	44.87	42.93	40.98	39.04	37.10	35.16	33.21
1260	**1280**	60.25	51.70	49.76	47.82	45.88	43.94	41.99	40.05	38.11	36.17	34.22
1280	**1300**	61.26	52.71	50.77	48.83	46.89	44.95	43.00	41.06	39.12	37.18	35.23
1300	**1320**	62.27	53.72	51.78	49.84	47.90	45.96	44.01	42.07	40.13	38.19	36.24
1320	**1340**	63.28	54.73	52.79	50.85	48.91	46.97	45.02	43.08	41.14	39.20	37.25
1340	**1360**	64.29	55.74	53.80	51.86	49.92	47.98	46.03	44.09	42.15	40.21	38.26
1360	**1380**	65.30	56.75	54.81	52.87	50.93	48.99	47.04	45.10	43.16	41.22	39.27
1380	**1400**	66.31	57.76	55.82	53.88	51.94	50.00	48.05	46.11	44.17	42.23	40.28
1400	**1420**	67.32	58.77	56.83	54.89	52.95	51.01	49.06	47.12	45.18	43.24	41.29
1420	**1440**	68.33	59.78	57.84	55.90	53.96	52.02	50.07	48.13	46.19	44.25	42.30
1440	**1460**	69.34	60.79	58.85	56.91	54.97	53.03	51.08	49.14	47.20	45.26	43.31
1460	**1480**	70.35	61.80	59.86	57.92	55.98	54.04	52.09	50.15	48.21	46.27	44.32
1480	**1500**	71.36	62.81	60.87	58.93	56.99	55.05	53.10	51.16	49.22	47.28	45.33
1500	**1520**	72.37	63.82	61.88	59.94	58.00	56.06	54.11	52.17	50.23	48.29	46.34
1520	**1540**	73.38	64.83	62.89	60.95	59.01	57.07	55.12	53.18	51.24	49.30	47.35
1540	**1560**	74.39	65.84	63.90	61.96	60.02	58.08	56.13	54.19	52.25	50.31	48.36
1560	**1580**	75.40	66.85	64.91	62.97	61.03	59.09	57.14	55.20	53.26	51.32	49.37
1580	**1600**	76.41	67.86	65.92	63.98	62.04	60.10	58.15	56.21	54.27	52.33	50.38
1600	**1620**	77.42	68.87	66.93	64.99	63.05	61.11	59.16	57.22	55.28	53.34	51.39
1620	**1640**	78.43	69.88	67.94	66.00	64.06	62.12	60.17	58.23	56.29	54.35	52.40
1640	**1660**	79.44	70.89	68.95	67.01	65.07	63.13	61.18	59.24	57.30	55.36	53.41
1660	**1680**	80.45	71.90	69.96	68.02	66.08	64.14	62.19	60.25	58.31	56.37	54.42
1680	**1700**	81.46	72.91	70.97	69.03	67.09	65.15	63.20	61.26	59.32	57.38	55.43
1700	**1720**	82.47	73.92	71.98	70.04	68.10	66.16	64.21	62.27	60.33	58.39	56.44
1720	**1740**	83.48	74.93	72.99	71.05	69.11	67.17	65.22	63.28	61.34	59.40	57.45
1740	**1760**	84.49	75.94	74.00	72.06	70.12	68.18	66.23	64.29	62.35	60.41	58.46
1760	**1780**	85.50	76.95	75.01	73.07	71.13	69.19	67.24	65.30	63.36	61.42	59.47
1780	**1800**	86.51	77.96	76.02	74.08	72.14	70.20	68.25	66.31	64.37	62.43	60.48
1800	**1820**	87.52	78.97	77.03	75.09	73.15	71.21	69.26	67.32	65.38	63.44	61.49
1820	**1840**	88.53	79.98	78.04	76.10	74.16	72.22	70.27	68.33	66.39	64.45	62.50
1840	**1860**	89.54	80.99	79.05	77.11	75.17	73.23	71.28	69.34	67.40	65.46	63.51
1860	**1880**	90.55	82.00	80.06	78.12	76.18	74.24	72.29	70.35	68.41	66.47	64.52
1880	**1900**	91.56	83.01	81.07	79.13	77.19	75.25	73.30	71.36	69.42	67.48	65.53
1900	**1920**	92.57	84.02	82.08	80.14	78.20	76.26	74.31	72.37	70.43	68.49	66.54
1920	**1940**	93.58	85.03	83.09	81.15	79.21	77.27	75.32	73.38	71.44	69.50	67.55
1940	**1960**	94.59	86.04	84.10	82.16	80.22	78.28	76.33	74.39	72.45	70.51	68.56
1960	**1980**	95.60	87.05	85.11	83.17	81.23	79.29	77.34	75.40	73.46	71.52	69.57
1980	**2000**	96.61	88.06	86.12	84.18	82.24	80.30	78.35	76.41	74.47	72.53	70.58
2000	**2020**	97.62	89.07	87.13	85.19	83.25	81.31	79.36	77.42	75.48	73.54	71.59
2020	**2040**	98.63	90.08	88.14	86.20	84.26	82.32	80.37	78.43	76.49	74.55	72.60
2040	**2060**	99.64	91.09	89.15	87.21	85.27	83.33	81.38	79.44	77.50	75.56	73.61
2060	**2080**	100.65	92.10	90.16	88.22	86.28	84.34	82.39	80.45	78.51	76.57	74.62
2080	**2100**	101.66	93.11	91.17	89.23	87.29	85.35	83.40	81.46	79.52	77.58	75.63
2100	**2120**	102.67	94.12	92.18	90.24	88.30	86.36	84.41	82.47	80.53	78.59	76.64
2120	**2140**	103.68	95.13	93.19	91.25	89.31	87.37	85.42	83.48	81.54	79.60	77.65
2140	**2160**	104.69	96.14	94.20	92.26	90.32	88.38	86.43	84.49	82.55	80.61	78.66
2160	**2180**	105.70	97.15	95.21	93.27	91.33	89.39	87.44	85.50	83.56	81.62	79.67
2180	**2200**	106.71	98.16	96.22	94.28	92.34	90.40	88.45	86.51	84.57	82.63	80.68
2200	**2220**	107.72	99.17	97.23	95.29	93.35	91.41	89.46	87.52	85.58	83.64	81.69
2220	**2240**	108.73	100.18	98.24	96.30	94.36	92.42	90.47	88.53	86.59	84.65	82.70
2240	**2260**	109.74	101.19	99.25	97.31	95.37	93.43	91.48	89.54	87.60	85.66	83.71
2260	**2280**	110.75	102.20	100.26	98.32	96.38	94.44	92.49	90.55	88.61	86.67	84.72
2280	**2300**	111.76	103.21	101.27	99.33	97.39	95.45	93.50	91.56	89.62	87.68	85.73
2300	**2320**	112.77	104.22	102.28	100.34	98.40	96.46	94.51	92.57	90.63	88.69	86.74
2320	**2340**	113.78	105.23	103.29	101.35	99.41	97.47	95.52	93.58	91.64	89.70	87.75

MASSACHUSETTS DEPARTMENT OF REVENUE

SEMIMONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2019

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 $5.05 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold $4.63 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**	5.05%	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00
320	**340**	15.39	6.13	4.03	1.92	.00	.00	.00	.00	.00	.00	.00
340	**360**	16.32	7.06	4.96	2.86	.75	.00	.00	.00	.00	.00	.00
360	**380**	17.26	8.00	5.89	3.79	1.68	.00	.00	.00	.00	.00	.00
380	**400**	18.19	8.93	6.83	4.72	2.62	.51	.00	.00	.00	.00	.00
400	**420**	19.12	9.86	7.76	5.65	3.55	1.45	.00	.00	.00	.00	.00
420	**440**	20.05	10.80	8.69	6.59	4.48	2.38	.27	.00	.00	.00	.00
440	**460**	20.99	11.73	9.62	7.52	5.42	3.31	1.21	.00	.00	.00	.00
460	**480**	21.92	12.66	10.56	8.45	6.35	4.24	2.14	.04	.00	.00	.00
480	**500**	22.85	13.59	11.49	9.39	7.28	5.18	3.07	.97	.00	.00	.00
500	**520**	23.78	14.53	12.42	10.32	8.21	6.11	4.01	1.90	.00	.00	.00
520	**540**	24.72	15.46	13.35	11.25	9.15	7.04	4.94	2.83	.73	.00	.00
540	**560**	25.65	16.39	14.29	12.18	10.08	7.98	5.87	3.77	1.66	.00	.00
560	**580**	26.58	17.32	15.22	13.12	11.01	8.91	6.80	4.70	2.60	.49	.00
580	**600**	27.52	18.26	16.15	14.05	11.94	9.84	7.74	5.63	3.53	1.42	.00
600	**620**	28.45	19.19	17.09	14.98	12.88	10.77	8.67	6.57	4.46	2.36	.25
620	**640**	29.38	20.12	18.02	15.91	13.81	11.71	9.60	7.50	5.39	3.29	1.19
640	**660**	30.31	21.06	18.95	16.85	14.74	12.64	10.53	8.43	6.33	4.22	2.12
660	**680**	31.25	21.99	19.88	17.78	15.68	13.57	11.47	9.36	7.26	5.15	3.05
680	**700**	32.18	22.92	20.82	18.71	16.61	14.50	12.40	10.30	8.19	6.09	3.98
700	**720**	33.11	23.85	21.75	19.65	17.54	15.44	13.33	11.23	9.12	7.02	4.92
720	**740**	34.04	24.79	22.68	20.58	18.47	16.37	14.27	12.16	10.06	7.95	5.85
740	**760**	34.98	25.72	23.62	21.51	19.41	17.30	15.20	13.09	10.99	8.89	6.78
760	**780**	35.91	26.65	24.55	22.44	20.34	18.24	16.13	14.03	11.92	9.82	7.71
780	**800**	36.84	27.58	25.48	23.38	21.27	19.17	17.06	14.96	12.86	10.75	8.65
800	**820**	37.78	28.52	26.41	24.31	22.20	20.10	18.00	15.89	13.79	11.68	9.58
820	**840**	38.71	29.45	27.35	25.24	23.14	21.03	18.93	16.83	14.72	12.62	10.51
840	**860**	39.64	30.38	28.28	26.17	24.07	21.97	19.86	17.76	15.65	13.55	11.45
860	**880**	40.57	31.32	29.21	27.11	25.00	22.90	20.79	18.69	16.59	14.48	12.38
880	**900**	41.51	32.25	30.14	28.04	25.94	23.83	21.73	19.62	17.52	15.42	13.31
900	**920**	42.44	33.18	31.08	28.97	26.87	24.76	22.66	20.56	18.45	16.35	14.24
920	**940**	43.37	34.11	32.01	29.91	27.80	25.70	23.59	21.49	19.38	17.28	15.18
940	**960**	44.30	35.05	32.94	30.84	28.73	26.63	24.53	22.42	20.32	18.21	16.11
960	**980**	45.24	35.98	33.88	31.77	29.67	27.56	25.46	23.35	21.25	19.15	17.04
980	**1000**	46.17	36.91	34.81	32.70	30.60	28.50	26.39	24.29	22.18	20.08	17.97
1000	**1020**	47.10	37.84	35.74	33.64	31.53	29.43	27.32	25.22	23.12	21.01	18.91
1020	**1040**	48.04	38.78	36.67	34.57	32.47	30.36	28.26	26.15	24.05	21.94	19.84
1040	**1060**	48.97	39.71	37.61	35.50	33.40	31.29	29.19	27.09	24.98	22.88	20.77
1060	**1080**	49.90	40.64	38.54	36.43	34.33	32.23	30.12	28.02	25.91	23.81	21.71
1080	**1100**	50.84	41.58	39.47	37.37	35.27	33.16	31.06	28.95	26.85	24.75	22.64
1100	**1120**	51.85	42.59	40.48	38.38	36.28	34.17	32.07	29.96	27.86	25.76	23.65
1120	**1140**	52.86	43.60	41.49	39.39	37.29	35.18	33.08	30.97	28.87	26.77	24.66
1140	**1160**	53.87	44.61	42.50	40.40	38.30	36.19	34.09	31.98	29.88	27.78	25.67
1160	**1180**	54.88	45.62	43.51	41.41	39.31	37.20	35.10	32.99	30.89	28.79	26.68
1180	**1200**	55.89	46.63	44.52	42.42	40.32	38.21	36.11	34.00	31.90	29.80	27.69
1200	**1220**	56.90	47.64	45.53	43.43	41.33	39.22	37.12	35.01	32.91	30.81	28.70
1220	**1240**	57.91	48.65	46.54	44.44	42.34	40.23	38.13	36.02	33.92	31.82	29.71

Massachusetts SEMIMONTHLY payroll period, effective January 1, 2019 (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**	58.92	49.66	47.55	45.45	43.35	41.24	39.14	37.03	34.93	32.83	30.72
1260	**1280**	59.93	50.67	48.56	46.46	44.36	42.25	40.15	38.04	35.94	33.84	31.73
1280	**1300**	60.94	51.68	49.57	47.47	45.37	43.26	41.16	39.05	36.95	34.85	32.74
1300	**1320**	61.95	52.69	50.58	48.48	46.38	44.27	42.17	40.06	37.96	35.86	33.75
1320	**1340**	62.96	53.70	51.59	49.49	47.39	45.28	43.18	41.07	38.97	36.87	34.76
1340	**1360**	63.97	54.71	52.60	50.50	48.40	46.29	44.19	42.08	39.98	37.88	35.77
1360	**1380**	64.98	55.72	53.61	51.51	49.41	47.30	45.20	43.09	40.99	38.89	36.78
1380	**1400**	65.99	56.73	54.62	52.52	50.42	48.31	46.21	44.10	42.00	39.90	37.79
1400	**1420**	67.00	57.74	55.63	53.53	51.43	49.32	47.22	45.11	43.01	40.91	38.80
1420	**1440**	68.01	58.75	56.64	54.54	52.44	50.33	48.23	46.12	44.02	41.92	39.81
1440	**1460**	69.02	59.76	57.65	55.55	53.45	51.34	49.24	47.13	45.03	42.93	40.82
1460	**1480**	70.03	60.77	58.66	56.56	54.46	52.35	50.25	48.14	46.04	43.94	41.83
1480	**1500**	71.04	61.78	59.67	57.57	55.47	53.36	51.26	49.15	47.05	44.95	42.84
1500	**1520**	72.05	62.79	60.68	58.58	56.48	54.37	52.27	50.16	48.06	45.96	43.85
1520	**1540**	73.06	63.80	61.69	59.59	57.49	55.38	53.28	51.17	49.07	46.97	44.86
1540	**1560**	74.07	64.81	62.70	60.60	58.50	56.39	54.29	52.18	50.08	47.98	45.87
1560	**1580**	75.08	65.82	63.71	61.61	59.51	57.40	55.30	53.19	51.09	48.99	46.88
1580	**1600**	76.09	66.83	64.72	62.62	60.52	58.41	56.31	54.20	52.10	50.00	47.89
1600	**1620**	77.10	67.84	65.73	63.63	61.53	59.42	57.32	55.21	53.11	51.01	48.90
1620	**1640**	78.11	68.85	66.74	64.64	62.54	60.43	58.33	56.22	54.12	52.02	49.91
1640	**1660**	79.12	69.86	67.75	65.65	63.55	61.44	59.34	57.23	55.13	53.03	50.92
1660	**1680**	80.13	70.87	68.76	66.66	64.56	62.45	60.35	58.24	56.14	54.04	51.93
1680	**1700**	81.14	71.88	69.77	67.67	65.57	63.46	61.36	59.25	57.15	55.05	52.94
1700	**1720**	82.15	72.89	70.78	68.68	66.58	64.47	62.37	60.26	58.16	56.06	53.95
1720	**1740**	83.16	73.90	71.79	69.69	67.59	65.48	63.38	61.27	59.17	57.07	54.96
1740	**1760**	84.17	74.91	72.80	70.70	68.60	66.49	64.39	62.28	60.18	58.08	55.97
1760	**1780**	85.18	75.92	73.81	71.71	69.61	67.50	65.40	63.29	61.19	59.09	56.98
1780	**1800**	86.19	76.93	74.82	72.72	70.62	68.51	66.41	64.30	62.20	60.10	57.99
1800	**1820**	87.20	77.94	75.83	73.73	71.63	69.52	67.42	65.31	63.21	61.11	59.00
1820	**1840**	88.21	78.95	76.84	74.74	72.64	70.53	68.43	66.32	64.22	62.12	60.01
1840	**1860**	89.22	79.96	77.85	75.75	73.65	71.54	69.44	67.33	65.23	63.13	61.02
1860	**1880**	90.23	80.97	78.86	76.76	74.66	72.55	70.45	68.34	66.24	64.14	62.03
1880	**1900**	91.24	81.98	79.87	77.77	75.67	73.56	71.46	69.35	67.25	65.15	63.04
1900	**1920**	92.25	82.99	80.88	78.78	76.68	74.57	72.47	70.36	68.26	66.16	64.05
1920	**1940**	93.26	84.00	81.89	79.79	77.69	75.58	73.48	71.37	69.27	67.17	65.06
1940	**1960**	94.27	85.01	82.90	80.80	78.70	76.59	74.49	72.38	70.28	68.18	66.07
1960	**1980**	95.28	86.02	83.91	81.81	79.71	77.60	75.50	73.39	71.29	69.19	67.08
1980	**2000**	96.29	87.03	84.92	82.82	80.72	78.61	76.51	74.40	72.30	70.20	68.09
2000	**2020**	97.30	88.04	85.93	83.83	81.73	79.62	77.52	75.41	73.31	71.21	69.10
2020	**2040**	98.31	89.05	86.94	84.84	82.74	80.63	78.53	76.42	74.32	72.22	70.11
2040	**2060**	99.32	90.06	87.95	85.85	83.75	81.64	79.54	77.43	75.33	73.23	71.12
2060	**2080**	100.33	91.07	88.96	86.86	84.76	82.65	80.55	78.44	76.34	74.24	72.13
2080	**2100**	101.34	92.08	89.97	87.87	85.77	83.66	81.56	79.45	77.35	75.25	73.14
2100	**2120**	102.35	93.09	90.98	88.88	86.78	84.67	82.57	80.46	78.36	76.26	74.15
2120	**2140**	103.36	94.10	91.99	89.89	87.79	85.68	83.58	81.47	79.37	77.27	75.16
2140	**2160**	104.37	95.11	93.00	90.90	88.80	86.69	84.59	82.48	80.38	78.28	76.17
2160	**2180**	105.38	96.12	94.01	91.91	89.81	87.70	85.60	83.49	81.39	79.29	77.18
2180	**2200**	106.39	97.13	95.02	92.92	90.82	88.71	86.61	84.50	82.40	80.30	78.19
2200	**2220**	107.40	98.14	96.03	93.93	91.83	89.72	87.62	85.51	83.41	81.31	79.20
2220	**2240**	108.41	99.15	97.04	94.94	92.84	90.73	88.63	86.52	84.42	82.32	80.21
2240	**2260**	109.42	100.16	98.05	95.95	93.85	91.74	89.64	87.53	85.43	83.33	81.22
2260	**2280**	110.43	101.17	99.06	96.96	94.86	92.75	90.65	88.54	86.44	84.34	82.23
2280	**2300**	111.44	102.18	100.07	97.97	95.87	93.76	91.66	89.55	87.45	85.35	83.24
2300	**2320**	112.45	103.19	101.08	98.98	96.88	94.77	92.67	90.56	88.46	86.36	84.25
2320	**2340**	113.46	104.20	102.09	99.99	97.89	95.78	93.68	91.57	89.47	87.37	85.26
2340	**2360**	114.47	105.21	103.10	101.00	98.90	96.79	94.69	92.58	90.48	88.38	86.27

MASSACHUSETTS DEPARTMENT OF REVENUE

MONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2019

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 $10.10 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold $9.26 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	**$ 640**	5.05%	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00
640	**680**	30.78	12.26	8.06	3.85	.00	.00	.00	.00	.00	.00	.00
680	**720**	32.65	14.13	9.92	5.71	1.50	.00	.00	.00	.00	.00	.00
720	**760**	34.51	15.99	11.79	7.58	3.37	.00	.00	.00	.00	.00	.00
760	**800**	36.38	17.86	13.65	9.44	5.23	1.03	.00	.00	.00	.00	.00
800	**840**	38.24	19.73	15.52	11.31	7.10	2.89	.00	.00	.00	.00	.00
840	**880**	40.11	21.59	17.38	13.17	8.97	4.76	.55	.00	.00	.00	.00
880	**920**	41.97	23.46	19.25	15.04	10.83	6.62	2.41	.00	.00	.00	.00
920	**960**	43.84	25.32	21.11	16.91	12.70	8.49	4.28	.07	.00	.00	.00
960	**1000**	45.70	27.19	22.98	18.77	14.56	10.35	6.15	1.94	.00	.00	.00
1000	**1040**	47.57	29.05	24.84	20.64	16.43	12.22	8.01	3.80	.00	.00	.00
1040	**1080**	49.43	30.92	26.71	22.50	18.29	14.08	9.88	5.67	1.46	.00	.00
1080	**1120**	51.30	32.78	28.58	24.37	20.16	15.95	11.74	7.53	3.33	.00	.00
1120	**1160**	53.17	34.65	30.44	26.23	22.02	17.82	13.61	9.40	5.19	.98	.00
1160	**1200**	55.03	36.51	32.31	28.10	23.89	19.68	15.47	11.26	7.06	2.85	.00
1200	**1240**	56.90	38.38	34.17	29.96	25.76	21.55	17.34	13.13	8.92	4.71	.51
1240	**1280**	58.76	40.25	36.04	31.83	27.62	23.41	19.20	15.00	10.79	6.58	2.37
1280	**1320**	60.63	42.11	37.90	33.69	29.49	25.28	21.07	16.86	12.65	8.44	4.24
1320	**1360**	62.49	43.98	39.77	35.56	31.35	27.14	22.93	18.73	14.52	10.31	6.10
1360	**1400**	64.36	45.84	41.63	37.43	33.22	29.01	24.80	20.59	16.38	12.18	7.97
1400	**1440**	66.22	47.71	43.50	39.29	35.08	30.87	26.67	22.46	18.25	14.04	9.83
1440	**1480**	68.09	49.57	45.36	41.16	36.95	32.74	28.53	24.32	20.11	15.91	11.70
1480	**1520**	69.96	51.44	47.23	43.02	38.81	34.61	30.40	26.19	21.98	17.77	13.56
1520	**1560**	71.82	53.30	49.10	44.89	40.68	36.47	32.26	28.05	23.85	19.64	15.43
1560	**1600**	73.69	55.17	50.96	46.75	42.54	38.34	34.13	29.92	25.71	21.50	17.29
1600	**1640**	75.55	57.03	52.83	48.62	44.41	40.20	35.99	31.78	27.58	23.37	19.16
1640	**1680**	77.42	58.90	54.69	50.48	46.28	42.07	37.86	33.65	29.44	25.23	21.03
1680	**1720**	79.28	60.77	56.56	52.35	48.14	43.93	39.72	35.52	31.31	27.10	22.89
1720	**1760**	81.15	62.63	58.42	54.21	50.01	45.80	41.59	37.38	33.17	28.96	24.76
1760	**1800**	83.01	64.50	60.29	56.08	51.87	47.66	43.46	39.25	35.04	30.83	26.62
1800	**1840**	84.88	66.36	62.15	57.95	53.74	49.53	45.32	41.11	36.90	32.70	28.49
1840	**1880**	86.74	68.23	64.02	59.81	55.60	51.39	47.19	42.98	38.77	34.56	30.35
1880	**1920**	88.61	70.09	65.88	61.68	57.47	53.26	49.05	44.84	40.63	36.43	32.22
1920	**1960**	90.48	71.96	67.75	63.54	59.33	55.13	50.92	46.71	42.50	38.29	34.08
1960	**2000**	92.34	73.82	69.62	65.41	61.20	56.99	52.78	48.57	44.37	40.16	35.95
2000	**2040**	94.21	75.69	71.48	67.27	63.06	58.86	54.65	50.44	46.23	42.02	37.81
2040	**2080**	96.07	77.56	73.35	69.14	64.93	60.72	56.51	52.31	48.10	43.89	39.68
2080	**2120**	97.94	79.42	75.21	71.00	66.80	62.59	58.38	54.17	49.96	45.75	41.55
2120	**2160**	99.80	81.29	77.08	72.87	68.66	64.45	60.24	56.04	51.83	47.62	43.41
2160	**2200**	101.67	83.16	78.95	74.74	70.53	66.32	62.12	57.91	53.70	49.49	45.28
2200	**2240**	103.69	85.18	80.97	76.76	72.55	68.34	64.14	59.93	55.72	51.51	47.30
2240	**2280**	105.71	87.20	82.99	78.78	74.57	70.36	66.16	61.95	57.74	53.53	49.32
2280	**2320**	107.73	89.22	85.01	80.80	76.59	72.38	68.18	63.97	59.76	55.55	51.34
2320	**2360**	109.75	91.24	87.03	82.82	78.61	74.40	70.20	65.99	61.78	57.57	53.36
2360	**2400**	111.77	93.26	89.05	84.84	80.63	76.42	72.22	68.01	63.80	59.59	55.38
2400	**2440**	113.79	95.28	91.07	86.86	82.65	78.44	74.24	70.03	65.82	61.61	57.40
2440	**2480**	115.81	97.30	93.09	88.88	84.67	80.46	76.26	72.05	67.84	63.63	59.42

Massachusetts MONTHLY payroll period, effective January 1, 2019 (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**	117.83	99.32	95.11	90.90	86.69	82.48	78.28	74.07	69.86	65.65	61.44
2520	**2560**	119.85	101.34	97.13	92.92	88.71	84.50	80.30	76.09	71.88	67.67	63.46
2560	**2600**	121.87	103.36	99.15	94.94	90.73	86.52	82.32	78.11	73.90	69.69	65.48
2600	**2640**	123.89	105.38	101.17	96.96	92.75	88.54	84.34	80.13	75.92	71.71	67.50
2640	**2680**	125.91	107.40	103.19	98.98	94.77	90.56	86.36	82.15	77.94	73.73	69.52
2680	**2720**	127.93	109.42	105.21	101.00	96.79	92.58	88.38	84.17	79.96	75.75	71.54
2720	**2760**	129.95	111.44	107.23	103.02	98.81	94.60	90.40	86.19	81.98	77.77	73.56
2760	**2800**	131.97	113.46	109.25	105.04	100.83	96.62	92.42	88.21	84.00	79.79	75.58
2800	**2840**	133.99	115.48	111.27	107.06	102.85	98.64	94.44	90.23	86.02	81.81	77.60
2840	**2880**	136.01	117.50	113.29	109.08	104.87	100.66	96.46	92.25	88.04	83.83	79.62
2880	**2920**	138.03	119.52	115.31	111.10	106.89	102.68	98.48	94.27	90.06	85.85	81.64
2920	**2960**	140.05	121.54	117.33	113.12	108.91	104.70	100.50	96.29	92.08	87.87	83.66
2960	**3000**	142.07	123.56	119.35	115.14	110.93	106.72	102.52	98.31	94.10	89.89	85.68
3000	**3040**	144.09	125.58	121.37	117.16	112.95	108.74	104.54	100.33	96.12	91.91	87.70
3040	**3080**	146.11	127.60	123.39	119.18	114.97	110.76	106.56	102.35	98.14	93.93	89.72
3080	**3120**	148.13	129.62	125.41	121.20	116.99	112.78	108.58	104.37	100.16	95.95	91.74
3120	**3160**	150.15	131.64	127.43	123.22	119.01	114.80	110.60	106.39	102.18	97.97	93.76
3160	**3200**	152.17	133.66	129.45	125.24	121.03	116.82	112.62	108.41	104.20	99.99	95.78
3200	**3240**	154.19	135.68	131.47	127.26	123.05	118.84	114.64	110.43	106.22	102.01	97.80
3240	**3280**	156.21	137.70	133.49	129.28	125.07	120.86	116.66	112.45	108.24	104.03	99.82
3280	**3320**	158.23	139.72	135.51	131.30	127.09	122.88	118.68	114.47	110.26	106.05	101.84
3320	**3360**	160.25	141.74	137.53	133.32	129.11	124.90	120.70	116.49	112.28	108.07	103.86
3360	**3400**	162.27	143.76	139.55	135.34	131.13	126.92	122.72	118.51	114.30	110.09	105.88
3400	**3440**	164.29	145.78	141.57	137.36	133.15	128.94	124.74	120.53	116.32	112.11	107.90
3440	**3480**	166.31	147.80	143.59	139.38	135.17	130.96	126.76	122.55	118.34	114.13	109.92
3480	**3520**	168.33	149.82	145.61	141.40	137.19	132.98	128.78	124.57	120.36	116.15	111.94
3520	**3560**	170.35	151.84	147.63	143.42	139.21	135.00	130.80	126.59	122.38	118.17	113.96
3560	**3600**	172.37	153.86	149.65	145.44	141.23	137.02	132.82	128.61	124.40	120.19	115.98
3600	**3640**	174.39	155.88	151.67	147.46	143.25	139.04	134.84	130.63	126.42	122.21	118.00
3640	**3680**	176.41	157.90	153.69	149.48	145.27	141.06	136.86	132.65	128.44	124.23	120.02
3680	**3720**	178.43	159.92	155.71	151.50	147.29	143.08	138.88	134.67	130.46	126.25	122.04
3720	**3760**	180.45	161.94	157.73	153.52	149.31	145.10	140.90	136.69	132.48	128.27	124.06
3760	**3800**	182.47	163.96	159.75	155.54	151.33	147.12	142.92	138.71	134.50	130.29	126.08
3800	**3840**	184.49	165.98	161.77	157.56	153.35	149.14	144.94	140.73	136.52	132.31	128.10
3840	**3880**	186.51	168.00	163.79	159.58	155.37	151.16	146.96	142.75	138.54	134.33	130.12
3880	**3920**	188.53	170.02	165.81	161.60	157.39	153.18	148.98	144.77	140.56	136.35	132.14
3920	**3960**	190.55	172.04	167.83	163.62	159.41	155.20	151.00	146.79	142.58	138.37	134.16
3960	**4000**	192.57	174.06	169.85	165.64	161.43	157.22	153.02	148.81	144.60	140.39	136.18
4000	**4040**	194.59	176.08	171.87	167.66	163.45	159.24	155.04	150.83	146.62	142.41	138.20
4040	**4080**	196.61	178.10	173.89	169.68	165.47	161.26	157.06	152.85	148.64	144.43	140.22
4080	**4120**	198.63	180.12	175.91	171.70	167.49	163.28	159.08	154.87	150.66	146.45	142.24
4120	**4160**	200.65	182.14	177.93	173.72	169.51	165.30	161.10	156.89	152.68	148.47	144.26
4160	**4200**	202.67	184.16	179.95	175.74	171.53	167.32	163.12	158.91	154.70	150.49	146.28
4200	**4240**	204.69	186.18	181.97	177.76	173.55	169.34	165.14	160.93	156.72	152.51	148.30
4240	**4280**	206.71	188.20	183.99	179.78	175.57	171.36	167.16	162.95	158.74	154.53	150.32
4280	**4320**	208.73	190.22	186.01	181.80	177.59	173.38	169.18	164.97	160.76	156.55	152.34
4320	**4360**	210.75	192.24	188.03	183.82	179.61	175.40	171.20	166.99	162.78	158.57	154.36
4360	**4400**	212.77	194.26	190.05	185.84	181.63	177.42	173.22	169.01	164.80	160.59	156.38
4400	**4440**	214.79	196.28	192.07	187.86	183.65	179.44	175.24	171.03	166.82	162.61	158.40
4440	**4480**	216.81	198.30	194.09	189.88	185.67	181.46	177.26	173.05	168.84	164.63	160.42
4480	**4520**	218.83	200.32	196.11	191.90	187.69	183.48	179.28	175.07	170.86	166.65	162.44
4520	**4560**	220.85	202.34	198.13	193.92	189.71	185.50	181.30	177.09	172.88	168.67	164.46
4560	**4600**	222.87	204.36	200.15	195.94	191.73	187.52	183.32	179.11	174.90	170.69	166.48
4600	**4640**	224.89	206.38	202.17	197.96	193.75	189.54	185.34	181.13	176.92	172.71	168.50
4640	**4680**	226.91	208.40	204.19	199.98	195.77	191.56	187.36	183.15	178.94	174.73	170.52
4680	**4720**	228.93	210.42	206.21	202.00	197.79	193.58	189.38	185.17	180.96	176.75	172.54

MASSACHUSETTS DEPARTMENT OF REVENUE

DAILY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2019

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**	5.05%	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00	$ .00
22	**24**	1.07	.46	.33	.19	.05	.00	.00	.00	.00	.00	.00
24	**26**	1.17	.56	.42	.28	.14	.00	.00	.00	.00	.00	.00
26	**28**	1.26	.65	.51	.37	.24	.10	.00	.00	.00	.00	.00
28	**30**	1.35	.74	.61	.47	.33	.19	.05	.00	.00	.00	.00
30	**32**	1.45	.84	.70	.56	.42	.28	.15	.01	.00	.00	.00
32	**34**	1.54	.93	.79	.65	.52	.38	.24	.10	.00	.00	.00
34	**36**	1.63	1.02	.89	.75	.61	.47	.33	.19	.06	.00	.00
36	**38**	1.73	1.12	.98	.84	.70	.56	.43	.29	.15	.01	.00
38	**40**	1.82	1.21	1.07	.93	.79	.66	.52	.38	.24	.10	.00
40	**42**	1.91	1.30	1.16	1.03	.89	.75	.61	.47	.33	.20	.06
42	**44**	2.01	1.40	1.26	1.12	.98	.84	.70	.57	.43	.29	.15
44	**46**	2.10	1.49	1.35	1.21	1.07	.94	.80	.66	.52	.38	.24
46	**48**	2.19	1.58	1.44	1.31	1.17	1.03	.89	.75	.61	.48	.34
48	**50**	2.29	1.68	1.54	1.40	1.26	1.12	.98	.85	.71	.57	.43
50	**52**	2.38	1.77	1.63	1.49	1.35	1.22	1.08	.94	.80	.66	.52
52	**54**	2.47	1.86	1.72	1.59	1.45	1.31	1.17	1.03	.89	.76	.62
54	**56**	2.57	1.96	1.82	1.68	1.54	1.40	1.26	1.13	.99	.85	.71
56	**58**	2.66	2.05	1.91	1.77	1.63	1.50	1.36	1.22	1.08	.94	.80
58	**60**	2.75	2.14	2.00	1.87	1.73	1.59	1.45	1.31	1.17	1.04	.90
60	**62**	2.84	2.24	2.10	1.96	1.82	1.68	1.54	1.41	1.27	1.13	.99
62	**64**	2.94	2.33	2.19	2.05	1.91	1.78	1.64	1.50	1.36	1.22	1.08
64	**66**	3.03	2.42	2.28	2.15	2.01	1.87	1.73	1.59	1.45	1.32	1.18
66	**68**	3.12	2.52	2.38	2.24	2.10	1.96	1.82	1.69	1.55	1.41	1.27
68	**70**	3.22	2.61	2.47	2.33	2.19	2.06	1.92	1.78	1.64	1.50	1.36
70	**72**	3.31	2.70	2.56	2.43	2.29	2.15	2.01	1.87	1.73	1.60	1.46
72	**74**	3.41	2.80	2.66	2.52	2.39	2.25	2.11	1.97	1.83	1.69	1.56
74	**76**	3.51	2.90	2.76	2.63	2.49	2.35	2.21	2.07	1.93	1.80	1.66
76	**78**	3.61	3.00	2.86	2.73	2.59	2.45	2.31	2.17	2.03	1.90	1.76
78	**80**	3.71	3.10	2.97	2.83	2.69	2.55	2.41	2.27	2.14	2.00	1.86
80	**82**	3.81	3.21	3.07	2.93	2.79	2.65	2.51	2.37	2.24	2.10	1.96
82	**84**	3.91	3.31	3.17	3.03	2.89	2.75	2.61	2.48	2.34	2.20	2.06
84	**86**	4.02	3.41	3.27	3.13	2.99	2.85	2.72	2.58	2.44	2.30	2.16
86	**88**	4.12	3.51	3.37	3.23	3.09	2.95	2.82	2.68	2.54	2.40	2.26
88	**90**	4.22	3.61	3.47	3.33	3.19	3.06	2.92	2.78	2.64	2.50	2.36
90	**92**	4.32	3.71	3.57	3.43	3.29	3.16	3.02	2.88	2.74	2.60	2.46
92	**94**	4.42	3.81	3.67	3.53	3.40	3.26	3.12	2.98	2.84	2.70	2.57
94	**96**	4.52	3.91	3.77	3.64	3.50	3.36	3.22	3.08	2.94	2.81	2.67
96	**98**	4.62	4.01	3.87	3.74	3.60	3.46	3.32	3.18	3.04	2.91	2.77
98	**100**	4.72	4.11	3.98	3.84	3.70	3.56	3.42	3.28	3.15	3.01	2.87
100	**102**	4.82	4.22	4.08	3.94	3.80	3.66	3.52	3.38	3.25	3.11	2.97
102	**104**	4.92	4.32	4.18	4.04	3.90	3.76	3.62	3.49	3.35	3.21	3.07
104	**106**	5.03	4.42	4.28	4.14	4.00	3.86	3.73	3.59	3.45	3.31	3.17
106	**108**	5.13	4.52	4.38	4.24	4.10	3.96	3.83	3.69	3.55	3.41	3.27
108	**110**	5.23	4.62	4.48	4.34	4.20	4.07	3.93	3.79	3.65	3.51	3.37
110	**112**	5.33	4.72	4.58	4.44	4.30	4.17	4.03	3.89	3.75	3.61	3.47
112	**114**	5.43	4.82	4.68	4.54	4.41	4.27	4.13	3.99	3.85	3.71	3.58

Massachusetts DAILY payroll period, effective January 1, 2019 (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	8	10		
		The amount of Massachusetts income tax to be withheld shall be:										
114	**116**	5.53	4.92	4.78	4.65	4.51	4.37	4.23	4.09	3.95	3.82	3.68
116	**118**	5.63	5.02	4.88	4.75	4.61	4.47	4.33	4.19	4.05	3.92	3.78
118	**120**	5.73	5.12	4.99	4.85	4.71	4.57	4.43	4.29	4.16	4.02	3.88
120	**122**	5.83	5.23	5.09	4.95	4.81	4.67	4.53	4.39	4.26	4.12	3.98
122	**124**	5.93	5.33	5.19	5.05	4.91	4.77	4.63	4.50	4.36	4.22	4.08
124	**126**	6.04	5.43	5.29	5.15	5.01	4.87	4.74	4.60	4.46	4.32	4.18
126	**128**	6.14	5.53	5.39	5.25	5.11	4.97	4.84	4.70	4.56	4.42	4.28
128	**130**	6.24	5.63	5.49	5.35	5.21	5.08	4.94	4.80	4.66	4.52	4.38
130	**132**	6.34	5.73	5.59	5.45	5.31	5.18	5.04	4.90	4.76	4.62	4.48
132	**134**	6.44	5.83	5.69	5.55	5.42	5.28	5.14	5.00	4.86	4.72	4.59
134	**136**	6.54	5.93	5.79	5.66	5.52	5.38	5.24	5.10	4.96	4.83	4.69
136	**138**	6.64	6.03	5.89	5.76	5.62	5.48	5.34	5.20	5.06	4.93	4.79
138	**140**	6.74	6.13	6.00	5.86	5.72	5.58	5.44	5.30	5.17	5.03	4.89
140	**142**	6.84	6.24	6.10	5.96	5.82	5.68	5.54	5.40	5.27	5.13	4.99
142	**144**	6.94	6.34	6.20	6.06	5.92	5.78	5.64	5.51	5.37	5.23	5.09
144	**146**	7.05	6.44	6.30	6.16	6.02	5.88	5.75	5.61	5.47	5.33	5.19
146	**148**	7.15	6.54	6.40	6.26	6.12	5.98	5.85	5.71	5.57	5.43	5.29
148	**150**	7.25	6.64	6.50	6.36	6.22	6.09	5.95	5.81	5.67	5.53	5.39
150	**152**	7.35	6.74	6.60	6.46	6.32	6.19	6.05	5.91	5.77	5.63	5.49
152	**154**	7.45	6.84	6.70	6.56	6.43	6.29	6.15	6.01	5.87	5.73	5.60
154	**156**	7.55	6.94	6.80	6.67	6.53	6.39	6.25	6.11	5.97	5.84	5.70
156	**158**	7.65	7.04	6.90	6.77	6.63	6.49	6.35	6.21	6.07	5.94	5.80
158	**160**	7.75	7.14	7.01	6.87	6.73	6.59	6.45	6.31	6.18	6.04	5.90
160	**162**	7.85	7.25	7.11	6.97	6.83	6.69	6.55	6.41	6.28	6.14	6.00
162	**164**	7.95	7.35	7.21	7.07	6.93	6.79	6.65	6.52	6.38	6.24	6.10
164	**166**	8.06	7.45	7.31	7.17	7.03	6.89	6.76	6.62	6.48	6.34	6.20
166	**168**	8.16	7.55	7.41	7.27	7.13	6.99	6.86	6.72	6.58	6.44	6.30
168	**170**	8.26	7.65	7.51	7.37	7.23	7.10	6.96	6.82	6.68	6.54	6.40
170	**172**	8.36	7.75	7.61	7.47	7.33	7.20	7.06	6.92	6.78	6.64	6.50
172	**174**	8.46	7.85	7.71	7.57	7.44	7.30	7.16	7.02	6.88	6.74	6.61
174	**176**	8.56	7.95	7.81	7.68	7.54	7.40	7.26	7.12	6.98	6.85	6.71
176	**178**	8.66	8.05	7.91	7.78	7.64	7.50	7.36	7.22	7.08	6.95	6.81
178	**180**	8.76	8.15	8.02	7.88	7.74	7.60	7.46	7.32	7.19	7.05	6.91
180	**182**	8.86	8.26	8.12	7.98	7.84	7.70	7.56	7.42	7.29	7.15	7.01
182	**184**	8.96	8.36	8.22	8.08	7.94	7.80	7.66	7.53	7.39	7.25	7.11
184	**186**	9.07	8.46	8.32	8.18	8.04	7.90	7.77	7.63	7.49	7.35	7.21
186	**188**	9.17	8.56	8.42	8.28	8.14	8.00	7.87	7.73	7.59	7.45	7.31
188	**190**	9.27	8.66	8.52	8.38	8.24	8.11	7.97	7.83	7.69	7.55	7.41
190	**192**	9.37	8.76	8.62	8.48	8.34	8.21	8.07	7.93	7.79	7.65	7.51
192	**194**	9.47	8.86	8.72	8.58	8.45	8.31	8.17	8.03	7.89	7.75	7.62
194	**196**	9.57	8.96	8.82	8.69	8.55	8.41	8.27	8.13	7.99	7.86	7.72
196	**198**	9.67	9.06	8.92	8.79	8.65	8.51	8.37	8.23	8.09	7.96	7.82
198	**200**	9.77	9.16	9.03	8.89	8.75	8.61	8.47	8.33	8.20	8.06	7.92
200	**202**	9.87	9.27	9.13	8.99	8.85	8.71	8.57	8.43	8.30	8.16	8.02
202	**204**	9.97	9.37	9.23	9.09	8.95	8.81	8.67	8.54	8.40	8.26	8.12
204	**206**	10.08	9.47	9.33	9.19	9.05	8.91	8.78	8.64	8.50	8.36	8.22
206	**208**	10.18	9.57	9.43	9.29	9.15	9.01	8.88	8.74	8.60	8.46	8.32
208	**210**	10.28	9.67	9.53	9.39	9.25	9.12	8.98	8.84	8.70	8.56	8.42
210	**212**	10.38	9.77	9.63	9.49	9.35	9.22	9.08	8.94	8.80	8.66	8.52
212	**214**	10.48	9.87	9.73	9.59	9.46	9.32	9.18	9.04	8.90	8.76	8.63
214	**216**	10.58	9.97	9.83	9.70	9.56	9.42	9.28	9.14	9.00	8.87	8.73
216	**218**	10.68	10.07	9.93	9.80	9.66	9.52	9.38	9.24	9.10	8.97	8.83
218	**220**	10.78	10.17	10.04	9.90	9.76	9.62	9.48	9.34	9.21	9.07	8.93
220	**222**	10.88	10.28	10.14	10.00	9.86	9.72	9.58	9.44	9.31	9.17	9.03
222	**224**	10.98	10.38	10.24	10.10	9.96	9.82	9.68	9.55	9.41	9.27	9.13
224	**226**	11.09	10.48	10.34	10.20	10.06	9.92	9.79	9.65	9.51	9.37	9.23

Massachusetts Income Tax Withholding System Percentage Methods for Wages Paid from January 1, 2019

Rev. 12/18
Massachusetts Department of Revenue

From employee's total wages:

1. Subtract the amount deducted for the U.S. Social Security (FICA), Medicare, Massachusetts, United States or Railroad Retirement systems. The total amount subtracted may not exceed $2,000. When, during the year, the total amount subtracted reaches the equivalent of the **$2,000 maximum** allowable as a deduction by Massachusetts, **discontinue** this step.

2. Subtract the total of the exemption factors, i.e., the dollar value of the employee's exemptions, for the applicable payroll period. If an employee claims "0" exemptions, **discontinue** this step.

3. After subtracting the amounts specified in steps 1 and 2 above from the employee's total wages, **multiply** the result by **.0505** and withhold the resulting amount.

4. If the employee will file as head of household on their tax return, either (a) **add** to the amount computed in step 2 and subtract the total from the wages: weekly: $46; biweekly: $92; semimonthly: $100; monthly: $200; daily: $7; annually: $2,400;

or (b) **subtract** the head of household tax value from the step 3 result: weekly: $2.33; biweekly: $4.66; semimonthly: $5.05; monthly: $10.10; daily: $0.33; annually: $121.20.

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

or (b) **subtract** the blindness tax value amount from the result from steps 3 and 4(b), if applicable: weekly: $2.14; biweekly: $4.27; semimonthly: $4.63; monthly: $9.26; daily: $0.30; annually: $111.10.

Important Note:

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

Exemption Factors

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

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

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

Paid January 1, 2019 and thereafter

Rev. 12/18

Massachusetts Department of Revenue

A. General Information

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

B. Form M-4P

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

A recipient, whether receiving periodic or nonperiodic payments, may claim the applicable personal, age 65 or over and blind exemptions (for both spouses) and the exemptions for dependents. If a recipient does not file Form M-4P with the payer, Massachusetts withholding will be based on "0" exemptions. In such cases, 5.05% of each payment will be withheld from January 1 through December 31 of the calendar year.

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

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

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

C. Figuring Withholding

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

D. Paying Over Amounts Withheld

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

E. Reporting to Recipients

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

F. Other

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

From recipient's total payment:

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

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

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

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

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

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

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

4. After subtracting the amounts specified in steps 1, 2 and/or 3 from the recipient's total payment, **multiply** the result by **.0505** and withhold the resulting amount.

Important Note

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

Forms and Publications

Where to get forms and publications

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

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

Resources

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

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

DOR Telephone Numbers in Boston (area code 617)

Corporation Excise Tax 887-6367
Income Tax 887-6367
Meals and Room Occupancy Taxes 887-6367
Sales/Use Tax. 887-6367
Withholding Tax. 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