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**Commonwealth of Massachusetts**

**Department of Revenue**

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# Massachusetts **Circular M**

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Income Tax Withholding Tables  
Effective January 1, 2012

# MASSACHUSETTS DEPARTMENT OF REVENUE

## WEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2012

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 \$2.42 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$2.22 less than amount shown in the tax column for each such person.
4. If employee has exemptions or wages not covered by the table, use the percentage method on page 12.
5. If employee claims that he/she is a full-time student whose annual income will not exceed \$8,000, do not withhold Mass. income tax.
6. If employee claims that he/she is exempt under MSRRRA and has filed Form M-4-MS, do not withhold Massachusetts income tax.

| And the wages are: |               | And the number of withholding exemptions claimed is:            |        |        |        |        |        |        |        |        |        |        |
|--------------------|---------------|-----------------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| At least           | But less than | 0                                                               | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     |
|                    |               | The amount of Massachusetts income tax to be withheld shall be: |        |        |        |        |        |        |        |        |        |        |
| <b>\$ 1</b>        | <b>\$150</b>  | 5.25%                                                           | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 |
| <b>150</b>         | <b>160</b>    | 7.51                                                            | 3.35   | 2.34   | 1.33   | .32    | .00    | .00    | .00    | .00    | .00    | .00    |
| <b>160</b>         | <b>170</b>    | 8.00                                                            | 3.84   | 2.83   | 1.82   | .81    | .00    | .00    | .00    | .00    | .00    | .00    |
| <b>170</b>         | <b>180</b>    | 8.48                                                            | 4.32   | 3.31   | 2.30   | 1.29   | .28    | .00    | .00    | .00    | .00    | .00    |
| <b>180</b>         | <b>190</b>    | 8.97                                                            | 4.80   | 3.80   | 2.79   | 1.78   | .77    | .00    | .00    | .00    | .00    | .00    |
| <b>190</b>         | <b>200</b>    | 9.45                                                            | 5.29   | 4.28   | 3.27   | 2.26   | 1.25   | .24    | .00    | .00    | .00    | .00    |
| <b>200</b>         | <b>210</b>    | 9.94                                                            | 5.77   | 4.76   | 3.76   | 2.75   | 1.74   | .73    | .00    | .00    | .00    | .00    |
| <b>210</b>         | <b>220</b>    | 10.42                                                           | 6.26   | 5.25   | 4.24   | 3.23   | 2.22   | 1.21   | .20    | .00    | .00    | .00    |
| <b>220</b>         | <b>230</b>    | 10.91                                                           | 6.74   | 5.73   | 4.72   | 3.72   | 2.71   | 1.70   | .69    | .00    | .00    | .00    |
| <b>230</b>         | <b>240</b>    | 11.39                                                           | 7.23   | 6.22   | 5.21   | 4.20   | 3.19   | 2.18   | 1.17   | .16    | .00    | .00    |
| <b>240</b>         | <b>250</b>    | 11.88                                                           | 7.71   | 6.70   | 5.69   | 4.69   | 3.68   | 2.67   | 1.66   | .65    | .00    | .00    |
| <b>250</b>         | <b>260</b>    | 12.36                                                           | 8.20   | 7.19   | 6.18   | 5.17   | 4.16   | 3.15   | 2.14   | 1.13   | .12    | .00    |
| <b>260</b>         | <b>270</b>    | 12.85                                                           | 8.68   | 7.67   | 6.66   | 5.65   | 4.65   | 3.64   | 2.63   | 1.62   | .61    | .00    |
| <b>270</b>         | <b>280</b>    | 13.33                                                           | 9.17   | 8.16   | 7.15   | 6.14   | 5.13   | 4.12   | 3.11   | 2.10   | 1.09   | .08    |
| <b>280</b>         | <b>290</b>    | 13.82                                                           | 9.65   | 8.64   | 7.63   | 6.62   | 5.61   | 4.61   | 3.60   | 2.59   | 1.58   | .57    |
| <b>290</b>         | <b>300</b>    | 14.30                                                           | 10.14  | 9.13   | 8.12   | 7.11   | 6.10   | 5.09   | 4.08   | 3.07   | 2.06   | 1.05   |
| <b>300</b>         | <b>310</b>    | 14.79                                                           | 10.62  | 9.61   | 8.60   | 7.59   | 6.58   | 5.57   | 4.57   | 3.56   | 2.55   | 1.54   |
| <b>310</b>         | <b>320</b>    | 15.27                                                           | 11.11  | 10.10  | 9.09   | 8.08   | 7.07   | 6.06   | 5.05   | 4.04   | 3.03   | 2.02   |
| <b>320</b>         | <b>330</b>    | 15.76                                                           | 11.59  | 10.58  | 9.57   | 8.56   | 7.55   | 6.54   | 5.53   | 4.53   | 3.52   | 2.51   |
| <b>330</b>         | <b>340</b>    | 16.24                                                           | 12.08  | 11.07  | 10.06  | 9.05   | 8.04   | 7.03   | 6.02   | 5.01   | 4.00   | 2.99   |
| <b>340</b>         | <b>350</b>    | 16.73                                                           | 12.56  | 11.55  | 10.54  | 9.53   | 8.52   | 7.51   | 6.50   | 5.49   | 4.49   | 3.48   |
| <b>350</b>         | <b>360</b>    | 17.21                                                           | 13.05  | 12.04  | 11.03  | 10.02  | 9.01   | 8.00   | 6.99   | 5.98   | 4.97   | 3.96   |
| <b>360</b>         | <b>370</b>    | 17.70                                                           | 13.53  | 12.52  | 11.51  | 10.50  | 9.49   | 8.48   | 7.47   | 6.46   | 5.45   | 4.45   |
| <b>370</b>         | <b>380</b>    | 18.18                                                           | 14.02  | 13.01  | 12.00  | 10.99  | 9.98   | 8.97   | 7.96   | 6.95   | 5.94   | 4.93   |
| <b>380</b>         | <b>390</b>    | 18.67                                                           | 14.50  | 13.49  | 12.48  | 11.47  | 10.46  | 9.45   | 8.44   | 7.43   | 6.42   | 5.42   |
| <b>390</b>         | <b>400</b>    | 19.15                                                           | 14.99  | 13.98  | 12.97  | 11.96  | 10.95  | 9.94   | 8.93   | 7.92   | 6.91   | 5.90   |
| <b>400</b>         | <b>410</b>    | 19.64                                                           | 15.47  | 14.46  | 13.45  | 12.44  | 11.43  | 10.42  | 9.41   | 8.40   | 7.39   | 6.38   |
| <b>410</b>         | <b>420</b>    | 20.12                                                           | 15.96  | 14.95  | 13.94  | 12.93  | 11.92  | 10.91  | 9.90   | 8.89   | 7.88   | 6.87   |
| <b>420</b>         | <b>430</b>    | 20.61                                                           | 16.44  | 15.43  | 14.42  | 13.41  | 12.40  | 11.39  | 10.38  | 9.37   | 8.36   | 7.35   |
| <b>430</b>         | <b>440</b>    | 21.09                                                           | 16.93  | 15.92  | 14.91  | 13.90  | 12.89  | 11.88  | 10.87  | 9.86   | 8.85   | 7.84   |
| <b>440</b>         | <b>450</b>    | 21.58                                                           | 17.41  | 16.40  | 15.39  | 14.38  | 13.37  | 12.36  | 11.35  | 10.34  | 9.33   | 8.32   |
| <b>450</b>         | <b>460</b>    | 22.06                                                           | 17.90  | 16.89  | 15.88  | 14.87  | 13.86  | 12.85  | 11.84  | 10.83  | 9.82   | 8.81   |
| <b>460</b>         | <b>470</b>    | 22.54                                                           | 18.38  | 17.37  | 16.36  | 15.35  | 14.34  | 13.33  | 12.32  | 11.31  | 10.30  | 9.29   |
| <b>470</b>         | <b>480</b>    | 23.03                                                           | 18.87  | 17.86  | 16.85  | 15.84  | 14.83  | 13.82  | 12.81  | 11.80  | 10.79  | 9.78   |
| <b>480</b>         | <b>490</b>    | 23.51                                                           | 19.35  | 18.34  | 17.33  | 16.32  | 15.31  | 14.30  | 13.29  | 12.28  | 11.27  | 10.26  |
| <b>490</b>         | <b>500</b>    | 24.00                                                           | 19.83  | 18.83  | 17.82  | 16.81  | 15.80  | 14.79  | 13.78  | 12.77  | 11.76  | 10.75  |
| <b>500</b>         | <b>510</b>    | 24.49                                                           | 20.33  | 19.32  | 18.31  | 17.30  | 16.29  | 15.28  | 14.27  | 13.26  | 12.25  | 11.24  |
| <b>510</b>         | <b>520</b>    | 25.02                                                           | 20.85  | 19.84  | 18.83  | 17.82  | 16.82  | 15.81  | 14.80  | 13.79  | 12.78  | 11.77  |
| <b>520</b>         | <b>530</b>    | 25.54                                                           | 21.38  | 20.37  | 19.36  | 18.35  | 17.34  | 16.33  | 15.32  | 14.31  | 13.30  | 12.29  |
| <b>530</b>         | <b>540</b>    | 26.07                                                           | 21.90  | 20.89  | 19.88  | 18.87  | 17.87  | 16.86  | 15.85  | 14.84  | 13.83  | 12.82  |
| <b>540</b>         | <b>550</b>    | 26.59                                                           | 22.43  | 21.42  | 20.41  | 19.40  | 18.39  | 17.38  | 16.37  | 15.36  | 14.35  | 13.34  |
| <b>550</b>         | <b>560</b>    | 27.12                                                           | 22.95  | 21.94  | 20.93  | 19.92  | 18.92  | 17.91  | 16.90  | 15.89  | 14.88  | 13.87  |
| <b>560</b>         | <b>570</b>    | 27.64                                                           | 23.48  | 22.47  | 21.46  | 20.45  | 19.44  | 18.43  | 17.42  | 16.41  | 15.40  | 14.39  |
| <b>570</b>         | <b>580</b>    | 28.17                                                           | 24.00  | 22.99  | 21.98  | 20.97  | 19.97  | 18.96  | 17.95  | 16.94  | 15.93  | 14.92  |
| <b>580</b>         | <b>590</b>    | 28.69                                                           | 24.53  | 23.52  | 22.51  | 21.50  | 20.49  | 19.48  | 18.47  | 17.46  | 16.45  | 15.44  |
| <b>590</b>         | <b>600</b>    | 29.22                                                           | 25.05  | 24.04  | 23.03  | 22.02  | 21.02  | 20.01  | 19.00  | 17.99  | 16.98  | 15.97  |
| <b>600</b>         | <b>610</b>    | 29.74                                                           | 25.58  | 24.57  | 23.56  | 22.55  | 21.54  | 20.53  | 19.52  | 18.51  | 17.50  | 16.49  |

**Massachusetts WEEKLY payroll period, effective January 1, 2012 (cont'd.)**  
**If the payroll period with respect to an employee is WEEKLY**

| And the wages are: |               | And the number of withholding exemptions claimed is:            |       |       |       |       |       |       |       |       |       |       |
|--------------------|---------------|-----------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| At least           | But less than | 0                                                               | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8     | 9     | 10    |
|                    |               | The amount of Massachusetts income tax to be withheld shall be: |       |       |       |       |       |       |       |       |       |       |
| <b>610</b>         | <b>620</b>    | 30.27                                                           | 26.10 | 25.09 | 24.08 | 23.07 | 22.07 | 21.06 | 20.05 | 19.04 | 18.03 | 17.02 |
| <b>620</b>         | <b>630</b>    | 30.79                                                           | 26.63 | 25.62 | 24.61 | 23.60 | 22.59 | 21.58 | 20.57 | 19.56 | 18.55 | 17.54 |
| <b>630</b>         | <b>640</b>    | 31.32                                                           | 27.15 | 26.14 | 25.13 | 24.12 | 23.12 | 22.11 | 21.10 | 20.09 | 19.08 | 18.07 |
| <b>640</b>         | <b>650</b>    | 31.84                                                           | 27.68 | 26.67 | 25.66 | 24.65 | 23.64 | 22.63 | 21.62 | 20.61 | 19.60 | 18.59 |
| <b>650</b>         | <b>660</b>    | 32.37                                                           | 28.20 | 27.19 | 26.18 | 25.17 | 24.17 | 23.16 | 22.15 | 21.14 | 20.13 | 19.12 |
| <b>660</b>         | <b>670</b>    | 32.89                                                           | 28.73 | 27.72 | 26.71 | 25.70 | 24.69 | 23.68 | 22.67 | 21.66 | 20.65 | 19.64 |
| <b>670</b>         | <b>680</b>    | 33.42                                                           | 29.25 | 28.24 | 27.23 | 26.22 | 25.22 | 24.21 | 23.20 | 22.19 | 21.18 | 20.17 |
| <b>680</b>         | <b>690</b>    | 33.94                                                           | 29.78 | 28.77 | 27.76 | 26.75 | 25.74 | 24.73 | 23.72 | 22.71 | 21.70 | 20.69 |
| <b>690</b>         | <b>700</b>    | 34.47                                                           | 30.30 | 29.29 | 28.28 | 27.27 | 26.27 | 25.26 | 24.25 | 23.24 | 22.23 | 21.22 |
| <b>700</b>         | <b>710</b>    | 34.99                                                           | 30.83 | 29.82 | 28.81 | 27.80 | 26.79 | 25.78 | 24.77 | 23.76 | 22.75 | 21.74 |
| <b>710</b>         | <b>720</b>    | 35.52                                                           | 31.35 | 30.34 | 29.33 | 28.32 | 27.32 | 26.31 | 25.30 | 24.29 | 23.28 | 22.27 |
| <b>720</b>         | <b>730</b>    | 36.04                                                           | 31.88 | 30.87 | 29.86 | 28.85 | 27.84 | 26.83 | 25.82 | 24.81 | 23.80 | 22.79 |
| <b>730</b>         | <b>740</b>    | 36.57                                                           | 32.40 | 31.39 | 30.38 | 29.37 | 28.37 | 27.36 | 26.35 | 25.34 | 24.33 | 23.32 |
| <b>740</b>         | <b>750</b>    | 37.09                                                           | 32.93 | 31.92 | 30.91 | 29.90 | 28.89 | 27.88 | 26.87 | 25.86 | 24.85 | 23.84 |
| <b>750</b>         | <b>760</b>    | 37.62                                                           | 33.45 | 32.44 | 31.43 | 30.42 | 29.42 | 28.41 | 27.40 | 26.39 | 25.38 | 24.37 |
| <b>760</b>         | <b>770</b>    | 38.14                                                           | 33.98 | 32.97 | 31.96 | 30.95 | 29.94 | 28.93 | 27.92 | 26.91 | 25.90 | 24.89 |
| <b>770</b>         | <b>780</b>    | 38.67                                                           | 34.50 | 33.49 | 32.48 | 31.47 | 30.47 | 29.46 | 28.45 | 27.44 | 26.43 | 25.42 |
| <b>780</b>         | <b>790</b>    | 39.19                                                           | 35.03 | 34.02 | 33.01 | 32.00 | 30.99 | 29.98 | 28.97 | 27.96 | 26.95 | 25.94 |
| <b>790</b>         | <b>800</b>    | 39.72                                                           | 35.55 | 34.54 | 33.53 | 32.52 | 31.52 | 30.51 | 29.50 | 28.49 | 27.48 | 26.47 |
| <b>800</b>         | <b>810</b>    | 40.24                                                           | 36.08 | 35.07 | 34.06 | 33.05 | 32.04 | 31.03 | 30.02 | 29.01 | 28.00 | 26.99 |
| <b>810</b>         | <b>820</b>    | 40.77                                                           | 36.60 | 35.59 | 34.58 | 33.57 | 32.57 | 31.56 | 30.55 | 29.54 | 28.53 | 27.52 |
| <b>820</b>         | <b>830</b>    | 41.29                                                           | 37.13 | 36.12 | 35.11 | 34.10 | 33.09 | 32.08 | 31.07 | 30.06 | 29.05 | 28.04 |
| <b>830</b>         | <b>840</b>    | 41.82                                                           | 37.65 | 36.64 | 35.63 | 34.62 | 33.62 | 32.61 | 31.60 | 30.59 | 29.58 | 28.57 |
| <b>840</b>         | <b>850</b>    | 42.34                                                           | 38.18 | 37.17 | 36.16 | 35.15 | 34.14 | 33.13 | 32.12 | 31.11 | 30.10 | 29.09 |
| <b>850</b>         | <b>860</b>    | 42.87                                                           | 38.70 | 37.69 | 36.68 | 35.67 | 34.67 | 33.66 | 32.65 | 31.64 | 30.63 | 29.62 |
| <b>860</b>         | <b>870</b>    | 43.39                                                           | 39.23 | 38.22 | 37.21 | 36.20 | 35.19 | 34.18 | 33.17 | 32.16 | 31.15 | 30.14 |
| <b>870</b>         | <b>880</b>    | 43.92                                                           | 39.75 | 38.74 | 37.73 | 36.72 | 35.72 | 34.71 | 33.70 | 32.69 | 31.68 | 30.67 |
| <b>880</b>         | <b>890</b>    | 44.44                                                           | 40.28 | 39.27 | 38.26 | 37.25 | 36.24 | 35.23 | 34.22 | 33.21 | 32.20 | 31.19 |
| <b>890</b>         | <b>900</b>    | 44.97                                                           | 40.80 | 39.79 | 38.78 | 37.77 | 36.77 | 35.76 | 34.75 | 33.74 | 32.73 | 31.72 |
| <b>900</b>         | <b>910</b>    | 45.49                                                           | 41.33 | 40.32 | 39.31 | 38.30 | 37.29 | 36.28 | 35.27 | 34.26 | 33.25 | 32.24 |
| <b>910</b>         | <b>920</b>    | 46.02                                                           | 41.85 | 40.84 | 39.83 | 38.82 | 37.82 | 36.81 | 35.80 | 34.79 | 33.78 | 32.77 |
| <b>920</b>         | <b>930</b>    | 46.54                                                           | 42.38 | 41.37 | 40.36 | 39.35 | 38.34 | 37.33 | 36.32 | 35.31 | 34.30 | 33.29 |
| <b>930</b>         | <b>940</b>    | 47.07                                                           | 42.90 | 41.89 | 40.88 | 39.87 | 38.87 | 37.86 | 36.85 | 35.84 | 34.83 | 33.82 |
| <b>940</b>         | <b>950</b>    | 47.59                                                           | 43.43 | 42.42 | 41.41 | 40.40 | 39.39 | 38.38 | 37.37 | 36.36 | 35.35 | 34.34 |
| <b>950</b>         | <b>960</b>    | 48.12                                                           | 43.95 | 42.94 | 41.93 | 40.92 | 39.92 | 38.91 | 37.90 | 36.89 | 35.88 | 34.87 |
| <b>960</b>         | <b>970</b>    | 48.64                                                           | 44.48 | 43.47 | 42.46 | 41.45 | 40.44 | 39.43 | 38.42 | 37.41 | 36.40 | 35.39 |
| <b>970</b>         | <b>980</b>    | 49.17                                                           | 45.00 | 43.99 | 42.98 | 41.97 | 40.97 | 39.96 | 38.95 | 37.94 | 36.93 | 35.92 |
| <b>980</b>         | <b>990</b>    | 49.69                                                           | 45.53 | 44.52 | 43.51 | 42.50 | 41.49 | 40.48 | 39.47 | 38.46 | 37.45 | 36.44 |
| <b>990</b>         | <b>1000</b>   | 50.22                                                           | 46.05 | 45.04 | 44.03 | 43.02 | 42.02 | 41.01 | 40.00 | 38.99 | 37.98 | 36.97 |
| <b>1000</b>        | <b>1010</b>   | 50.74                                                           | 46.58 | 45.57 | 44.56 | 43.55 | 42.54 | 41.53 | 40.52 | 39.51 | 38.50 | 37.49 |
| <b>1010</b>        | <b>1020</b>   | 51.27                                                           | 47.10 | 46.09 | 45.08 | 44.07 | 43.07 | 42.06 | 41.05 | 40.04 | 39.03 | 38.02 |
| <b>1020</b>        | <b>1030</b>   | 51.79                                                           | 47.63 | 46.62 | 45.61 | 44.60 | 43.59 | 42.58 | 41.57 | 40.56 | 39.55 | 38.54 |
| <b>1030</b>        | <b>1040</b>   | 52.32                                                           | 48.15 | 47.14 | 46.13 | 45.12 | 44.12 | 43.11 | 42.10 | 41.09 | 40.08 | 39.07 |
| <b>1040</b>        | <b>1050</b>   | 52.84                                                           | 48.68 | 47.67 | 46.66 | 45.65 | 44.64 | 43.63 | 42.62 | 41.61 | 40.60 | 39.59 |
| <b>1050</b>        | <b>1060</b>   | 53.37                                                           | 49.20 | 48.19 | 47.18 | 46.17 | 45.17 | 44.16 | 43.15 | 42.14 | 41.13 | 40.12 |
| <b>1060</b>        | <b>1070</b>   | 53.89                                                           | 49.73 | 48.72 | 47.71 | 46.70 | 45.69 | 44.68 | 43.67 | 42.66 | 41.65 | 40.64 |
| <b>1070</b>        | <b>1080</b>   | 54.42                                                           | 50.25 | 49.24 | 48.23 | 47.22 | 46.22 | 45.21 | 44.20 | 43.19 | 42.18 | 41.17 |
| <b>1080</b>        | <b>1090</b>   | 54.94                                                           | 50.78 | 49.77 | 48.76 | 47.75 | 46.74 | 45.73 | 44.72 | 43.71 | 42.70 | 41.69 |
| <b>1090</b>        | <b>1100</b>   | 55.47                                                           | 51.30 | 50.29 | 49.28 | 48.27 | 47.27 | 46.26 | 45.25 | 44.24 | 43.23 | 42.22 |
| <b>1100</b>        | <b>1110</b>   | 55.99                                                           | 51.83 | 50.82 | 49.81 | 48.80 | 47.79 | 46.78 | 45.77 | 44.76 | 43.75 | 42.74 |
| <b>1110</b>        | <b>1120</b>   | 56.52                                                           | 52.35 | 51.34 | 50.33 | 49.32 | 48.32 | 47.31 | 46.30 | 45.29 | 44.28 | 43.27 |
| <b>1120</b>        | <b>1130</b>   | 57.04                                                           | 52.88 | 51.87 | 50.86 | 49.85 | 48.84 | 47.83 | 46.82 | 45.81 | 44.80 | 43.79 |
| <b>1130</b>        | <b>1140</b>   | 57.57                                                           | 53.40 | 52.39 | 51.38 | 50.37 | 49.37 | 48.36 | 47.35 | 46.34 | 45.33 | 44.32 |
| <b>1140</b>        | <b>1150</b>   | 58.09                                                           | 53.93 | 52.92 | 51.91 | 50.90 | 49.89 | 48.88 | 47.87 | 46.86 | 45.85 | 44.84 |
| <b>1150</b>        | <b>1160</b>   | 58.62                                                           | 54.45 | 53.44 | 52.43 | 51.42 | 50.42 | 49.41 | 48.40 | 47.39 | 46.38 | 45.37 |
| <b>1160</b>        | <b>1170</b>   | 59.14                                                           | 54.98 | 53.97 | 52.96 | 51.95 | 50.94 | 49.93 | 48.92 | 47.91 | 46.90 | 45.89 |

# MASSACHUSETTS DEPARTMENT OF REVENUE

## BIWEEKLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2012

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 \$4.85 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$4.44 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         | 5.25%                                                | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 |
| 300                                                             | 320           | 15.03                                                | 6.70   | 4.68   | 2.66   | .64    | .00    | .00    | .00    | .00    | .00    | .00    |
| 320                                                             | 340           | 16.00                                                | 7.67   | 5.65   | 3.63   | 1.61   | .00    | .00    | .00    | .00    | .00    | .00    |
| 340                                                             | 360           | 16.97                                                | 8.64   | 6.62   | 4.60   | 2.58   | .56    | .00    | .00    | .00    | .00    | .00    |
| 360                                                             | 380           | 17.94                                                | 9.61   | 7.59   | 5.57   | 3.55   | 1.53   | .00    | .00    | .00    | .00    | .00    |
| 380                                                             | 400           | 18.91                                                | 10.58  | 8.56   | 6.54   | 4.52   | 2.50   | .48    | .00    | .00    | .00    | .00    |
| 400                                                             | 420           | 19.88                                                | 11.55  | 9.53   | 7.51   | 5.49   | 3.47   | 1.45   | .00    | .00    | .00    | .00    |
| 420                                                             | 440           | 20.85                                                | 12.52  | 10.50  | 8.48   | 6.46   | 4.44   | 2.42   | .40    | .00    | .00    | .00    |
| 440                                                             | 460           | 21.82                                                | 13.49  | 11.47  | 9.45   | 7.43   | 5.41   | 3.39   | 1.37   | .00    | .00    | .00    |
| 460                                                             | 480           | 22.79                                                | 14.46  | 12.44  | 10.42  | 8.40   | 6.38   | 4.36   | 2.34   | .32    | .00    | .00    |
| 480                                                             | 500           | 23.76                                                | 15.43  | 13.41  | 11.39  | 9.37   | 7.35   | 5.33   | 3.31   | 1.29   | .00    | .00    |
| 500                                                             | 520           | 24.73                                                | 16.40  | 14.38  | 12.36  | 10.34  | 8.32   | 6.30   | 4.28   | 2.26   | .24    | .00    |
| 520                                                             | 540           | 25.70                                                | 17.37  | 15.35  | 13.33  | 11.31  | 9.29   | 7.27   | 5.25   | 3.23   | 1.21   | .00    |
| 540                                                             | 560           | 26.67                                                | 18.34  | 16.32  | 14.30  | 12.28  | 10.26  | 8.24   | 6.22   | 4.20   | 2.18   | .16    |
| 560                                                             | 580           | 27.64                                                | 19.31  | 17.29  | 15.27  | 13.25  | 11.23  | 9.21   | 7.19   | 5.17   | 3.15   | 1.13   |
| 580                                                             | 600           | 28.61                                                | 20.28  | 18.26  | 16.24  | 14.22  | 12.20  | 10.18  | 8.16   | 6.14   | 4.12   | 2.10   |
| 600                                                             | 620           | 29.58                                                | 21.25  | 19.23  | 17.21  | 15.19  | 13.17  | 11.15  | 9.13   | 7.11   | 5.09   | 3.07   |
| 620                                                             | 640           | 30.54                                                | 22.22  | 20.20  | 18.18  | 16.16  | 14.14  | 12.12  | 10.10  | 8.08   | 6.06   | 4.04   |
| 640                                                             | 660           | 31.51                                                | 23.19  | 21.17  | 19.15  | 17.13  | 15.11  | 13.09  | 11.07  | 9.05   | 7.03   | 5.01   |
| 660                                                             | 680           | 32.48                                                | 24.15  | 22.14  | 20.12  | 18.10  | 16.08  | 14.06  | 12.04  | 10.02  | 8.00   | 5.98   |
| 680                                                             | 700           | 33.45                                                | 25.12  | 23.11  | 21.09  | 19.07  | 17.05  | 15.03  | 13.01  | 10.99  | 8.97   | 6.95   |
| 700                                                             | 720           | 34.42                                                | 26.09  | 24.07  | 22.06  | 20.04  | 18.02  | 16.00  | 13.98  | 11.96  | 9.94   | 7.92   |
| 720                                                             | 740           | 35.39                                                | 27.06  | 25.04  | 23.03  | 21.01  | 18.99  | 16.97  | 14.95  | 12.93  | 10.91  | 8.89   |
| 740                                                             | 760           | 36.36                                                | 28.03  | 26.01  | 24.00  | 21.98  | 19.96  | 17.94  | 15.92  | 13.90  | 11.88  | 9.86   |
| 760                                                             | 780           | 37.33                                                | 29.00  | 26.98  | 24.96  | 22.95  | 20.93  | 18.91  | 16.89  | 14.87  | 12.85  | 10.83  |
| 780                                                             | 800           | 38.30                                                | 29.97  | 27.95  | 25.93  | 23.92  | 21.90  | 19.88  | 17.86  | 15.84  | 13.82  | 11.80  |
| 800                                                             | 820           | 39.27                                                | 30.94  | 28.92  | 26.90  | 24.88  | 22.87  | 20.85  | 18.83  | 16.81  | 14.79  | 12.77  |
| 820                                                             | 840           | 40.24                                                | 31.91  | 29.89  | 27.87  | 25.85  | 23.84  | 21.82  | 19.80  | 17.78  | 15.76  | 13.74  |
| 840                                                             | 860           | 41.21                                                | 32.88  | 30.86  | 28.84  | 26.82  | 24.80  | 22.79  | 20.77  | 18.75  | 16.73  | 14.71  |
| 860                                                             | 880           | 42.18                                                | 33.85  | 31.83  | 29.81  | 27.79  | 25.77  | 23.76  | 21.74  | 19.72  | 17.70  | 15.68  |
| 880                                                             | 900           | 43.15                                                | 34.82  | 32.80  | 30.78  | 28.76  | 26.74  | 24.73  | 22.71  | 20.69  | 18.67  | 16.65  |
| 900                                                             | 920           | 44.12                                                | 35.79  | 33.77  | 31.75  | 29.73  | 27.71  | 25.69  | 23.68  | 21.66  | 19.64  | 17.62  |
| 920                                                             | 940           | 45.09                                                | 36.76  | 34.74  | 32.72  | 30.70  | 28.68  | 26.66  | 24.65  | 22.63  | 20.61  | 18.59  |
| 940                                                             | 960           | 46.06                                                | 37.73  | 35.71  | 33.69  | 31.67  | 29.65  | 27.63  | 25.61  | 23.60  | 21.58  | 19.56  |
| 960                                                             | 980           | 47.03                                                | 38.70  | 36.68  | 34.66  | 32.64  | 30.62  | 28.60  | 26.58  | 24.57  | 22.55  | 20.53  |
| 980                                                             | 1000          | 48.00                                                | 39.67  | 37.65  | 35.63  | 33.61  | 31.59  | 29.57  | 27.55  | 25.53  | 23.52  | 21.50  |
| 1000                                                            | 1020          | 48.99                                                | 40.66  | 38.64  | 36.62  | 34.60  | 32.58  | 30.56  | 28.54  | 26.52  | 24.50  | 22.48  |
| 1020                                                            | 1040          | 50.04                                                | 41.71  | 39.69  | 37.67  | 35.65  | 33.63  | 31.61  | 29.59  | 27.57  | 25.55  | 23.53  |
| 1040                                                            | 1060          | 51.09                                                | 42.76  | 40.74  | 38.72  | 36.70  | 34.68  | 32.66  | 30.64  | 28.62  | 26.60  | 24.58  |
| 1060                                                            | 1080          | 52.14                                                | 43.81  | 41.79  | 39.77  | 37.75  | 35.73  | 33.71  | 31.69  | 29.67  | 27.65  | 25.63  |
| 1080                                                            | 1100          | 53.19                                                | 44.86  | 42.84  | 40.82  | 38.80  | 36.78  | 34.76  | 32.74  | 30.72  | 28.70  | 26.68  |
| 1100                                                            | 1120          | 54.24                                                | 45.91  | 43.89  | 41.87  | 39.85  | 37.83  | 35.81  | 33.79  | 31.77  | 29.75  | 27.73  |
| 1120                                                            | 1140          | 55.29                                                | 46.96  | 44.94  | 42.92  | 40.90  | 38.88  | 36.86  | 34.84  | 32.82  | 30.80  | 28.78  |
| 1140                                                            | 1160          | 56.34                                                | 48.01  | 45.99  | 43.97  | 41.95  | 39.93  | 37.91  | 35.89  | 33.87  | 31.85  | 29.83  |
| 1160                                                            | 1180          | 57.39                                                | 49.06  | 47.04  | 45.02  | 43.00  | 40.98  | 38.96  | 36.94  | 34.92  | 32.90  | 30.88  |
| 1180                                                            | 1200          | 58.44                                                | 50.11  | 48.09  | 46.07  | 44.05  | 42.03  | 40.01  | 37.99  | 35.97  | 33.95  | 31.93  |
| 1200                                                            | 1220          | 59.49                                                | 51.16  | 49.14  | 47.12  | 45.10  | 43.08  | 41.06  | 39.04  | 37.02  | 35.00  | 32.98  |

**Massachusetts BIWEEKLY payroll period, effective January 1, 2012 (cont'd.)**  
**If the payroll period with respect to an employee is BIWEEKLY**

| And the wages are: |               | And the number of withholding exemptions claimed is:            |        |        |        |        |        |       |       |       |       |       |
|--------------------|---------------|-----------------------------------------------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| At least           | But less than | 0                                                               | 1      | 2      | 3      | 4      | 5      | 6     | 7     | 8     | 9     | 10    |
|                    |               | The amount of Massachusetts income tax to be withheld shall be: |        |        |        |        |        |       |       |       |       |       |
| <b>1220</b>        | <b>1240</b>   | 60.54                                                           | 52.21  | 50.19  | 48.17  | 46.15  | 44.13  | 42.11 | 40.09 | 38.07 | 36.05 | 34.03 |
| <b>1240</b>        | <b>1260</b>   | 61.59                                                           | 53.26  | 51.24  | 49.22  | 47.20  | 45.18  | 43.16 | 41.14 | 39.12 | 37.10 | 35.08 |
| <b>1260</b>        | <b>1280</b>   | 62.64                                                           | 54.31  | 52.29  | 50.27  | 48.25  | 46.23  | 44.21 | 42.19 | 40.17 | 38.15 | 36.13 |
| <b>1280</b>        | <b>1300</b>   | 63.69                                                           | 55.36  | 53.34  | 51.32  | 49.30  | 47.28  | 45.26 | 43.24 | 41.22 | 39.20 | 37.18 |
| <b>1300</b>        | <b>1320</b>   | 64.74                                                           | 56.41  | 54.39  | 52.37  | 50.35  | 48.33  | 46.31 | 44.29 | 42.27 | 40.25 | 38.23 |
| <b>1320</b>        | <b>1340</b>   | 65.79                                                           | 57.46  | 55.44  | 53.42  | 51.40  | 49.38  | 47.36 | 45.34 | 43.32 | 41.30 | 39.28 |
| <b>1340</b>        | <b>1360</b>   | 66.84                                                           | 58.51  | 56.49  | 54.47  | 52.45  | 50.43  | 48.41 | 46.39 | 44.37 | 42.35 | 40.33 |
| <b>1360</b>        | <b>1380</b>   | 67.89                                                           | 59.56  | 57.54  | 55.52  | 53.50  | 51.48  | 49.46 | 47.44 | 45.42 | 43.40 | 41.38 |
| <b>1380</b>        | <b>1400</b>   | 68.94                                                           | 60.61  | 58.59  | 56.57  | 54.55  | 52.53  | 50.51 | 48.49 | 46.47 | 44.45 | 42.43 |
| <b>1400</b>        | <b>1420</b>   | 69.99                                                           | 61.66  | 59.64  | 57.62  | 55.60  | 53.58  | 51.56 | 49.54 | 47.52 | 45.50 | 43.48 |
| <b>1420</b>        | <b>1440</b>   | 71.04                                                           | 62.71  | 60.69  | 58.67  | 56.65  | 54.63  | 52.61 | 50.59 | 48.57 | 46.55 | 44.53 |
| <b>1440</b>        | <b>1460</b>   | 72.09                                                           | 63.76  | 61.74  | 59.72  | 57.70  | 55.68  | 53.66 | 51.64 | 49.62 | 47.60 | 45.58 |
| <b>1460</b>        | <b>1480</b>   | 73.14                                                           | 64.81  | 62.79  | 60.77  | 58.75  | 56.73  | 54.71 | 52.69 | 50.67 | 48.65 | 46.63 |
| <b>1480</b>        | <b>1500</b>   | 74.19                                                           | 65.86  | 63.84  | 61.82  | 59.80  | 57.78  | 55.76 | 53.74 | 51.72 | 49.70 | 47.68 |
| <b>1500</b>        | <b>1520</b>   | 75.24                                                           | 66.91  | 64.89  | 62.87  | 60.85  | 58.83  | 56.81 | 54.79 | 52.77 | 50.75 | 48.73 |
| <b>1520</b>        | <b>1540</b>   | 76.29                                                           | 67.96  | 65.94  | 63.92  | 61.90  | 59.88  | 57.86 | 55.84 | 53.82 | 51.80 | 49.78 |
| <b>1540</b>        | <b>1560</b>   | 77.34                                                           | 69.01  | 66.99  | 64.97  | 62.95  | 60.93  | 58.91 | 56.89 | 54.87 | 52.85 | 50.83 |
| <b>1560</b>        | <b>1580</b>   | 78.39                                                           | 70.06  | 68.04  | 66.02  | 64.00  | 61.98  | 59.96 | 57.94 | 55.92 | 53.90 | 51.88 |
| <b>1580</b>        | <b>1600</b>   | 79.44                                                           | 71.11  | 69.09  | 67.07  | 65.05  | 63.03  | 61.01 | 58.99 | 56.97 | 54.95 | 52.93 |
| <b>1600</b>        | <b>1620</b>   | 80.49                                                           | 72.16  | 70.14  | 68.12  | 66.10  | 64.08  | 62.06 | 60.04 | 58.02 | 56.00 | 53.98 |
| <b>1620</b>        | <b>1640</b>   | 81.54                                                           | 73.21  | 71.19  | 69.17  | 67.15  | 65.13  | 63.11 | 61.09 | 59.07 | 57.05 | 55.03 |
| <b>1640</b>        | <b>1660</b>   | 82.59                                                           | 74.26  | 72.24  | 70.22  | 68.20  | 66.18  | 64.16 | 62.14 | 60.12 | 58.10 | 56.08 |
| <b>1660</b>        | <b>1680</b>   | 83.64                                                           | 75.31  | 73.29  | 71.27  | 69.25  | 67.23  | 65.21 | 63.19 | 61.17 | 59.15 | 57.13 |
| <b>1680</b>        | <b>1700</b>   | 84.69                                                           | 76.36  | 74.34  | 72.32  | 70.30  | 68.28  | 66.26 | 64.24 | 62.22 | 60.20 | 58.18 |
| <b>1700</b>        | <b>1720</b>   | 85.74                                                           | 77.41  | 75.39  | 73.37  | 71.35  | 69.33  | 67.31 | 65.29 | 63.27 | 61.25 | 59.23 |
| <b>1720</b>        | <b>1740</b>   | 86.79                                                           | 78.46  | 76.44  | 74.42  | 72.40  | 70.38  | 68.36 | 66.34 | 64.32 | 62.30 | 60.28 |
| <b>1740</b>        | <b>1760</b>   | 87.84                                                           | 79.51  | 77.49  | 75.47  | 73.45  | 71.43  | 69.41 | 67.39 | 65.37 | 63.35 | 61.33 |
| <b>1760</b>        | <b>1780</b>   | 88.89                                                           | 80.56  | 78.54  | 76.52  | 74.50  | 72.48  | 70.46 | 68.44 | 66.42 | 64.40 | 62.38 |
| <b>1780</b>        | <b>1800</b>   | 89.94                                                           | 81.61  | 79.59  | 77.57  | 75.55  | 73.53  | 71.51 | 69.49 | 67.47 | 65.45 | 63.43 |
| <b>1800</b>        | <b>1820</b>   | 90.99                                                           | 82.66  | 80.64  | 78.62  | 76.60  | 74.58  | 72.56 | 70.54 | 68.52 | 66.50 | 64.48 |
| <b>1820</b>        | <b>1840</b>   | 92.04                                                           | 83.71  | 81.69  | 79.67  | 77.65  | 75.63  | 73.61 | 71.59 | 69.57 | 67.55 | 65.53 |
| <b>1840</b>        | <b>1860</b>   | 93.09                                                           | 84.76  | 82.74  | 80.72  | 78.70  | 76.68  | 74.66 | 72.64 | 70.62 | 68.60 | 66.58 |
| <b>1860</b>        | <b>1880</b>   | 94.14                                                           | 85.81  | 83.79  | 81.77  | 79.75  | 77.73  | 75.71 | 73.69 | 71.67 | 69.65 | 67.63 |
| <b>1880</b>        | <b>1900</b>   | 95.19                                                           | 86.86  | 84.84  | 82.82  | 80.80  | 78.78  | 76.76 | 74.74 | 72.72 | 70.70 | 68.68 |
| <b>1900</b>        | <b>1920</b>   | 96.24                                                           | 87.91  | 85.89  | 83.87  | 81.85  | 79.83  | 77.81 | 75.79 | 73.77 | 71.75 | 69.73 |
| <b>1920</b>        | <b>1940</b>   | 97.29                                                           | 88.96  | 86.94  | 84.92  | 82.90  | 80.88  | 78.86 | 76.84 | 74.82 | 72.80 | 70.78 |
| <b>1940</b>        | <b>1960</b>   | 98.34                                                           | 90.01  | 87.99  | 85.97  | 83.95  | 81.93  | 79.91 | 77.89 | 75.87 | 73.85 | 71.83 |
| <b>1960</b>        | <b>1980</b>   | 99.39                                                           | 91.06  | 89.04  | 87.02  | 85.00  | 82.98  | 80.96 | 78.94 | 76.92 | 74.90 | 72.88 |
| <b>1980</b>        | <b>2000</b>   | 100.44                                                          | 92.11  | 90.09  | 88.07  | 86.05  | 84.03  | 82.01 | 79.99 | 77.97 | 75.95 | 73.93 |
| <b>2000</b>        | <b>2020</b>   | 101.49                                                          | 93.16  | 91.14  | 89.12  | 87.10  | 85.08  | 83.06 | 81.04 | 79.02 | 77.00 | 74.98 |
| <b>2020</b>        | <b>2040</b>   | 102.54                                                          | 94.21  | 92.19  | 90.17  | 88.15  | 86.13  | 84.11 | 82.09 | 80.07 | 78.05 | 76.03 |
| <b>2040</b>        | <b>2060</b>   | 103.59                                                          | 95.26  | 93.24  | 91.22  | 89.20  | 87.18  | 85.16 | 83.14 | 81.12 | 79.10 | 77.08 |
| <b>2060</b>        | <b>2080</b>   | 104.64                                                          | 96.31  | 94.29  | 92.27  | 90.25  | 88.23  | 86.21 | 84.19 | 82.17 | 80.15 | 78.13 |
| <b>2080</b>        | <b>2100</b>   | 105.69                                                          | 97.36  | 95.34  | 93.32  | 91.30  | 89.28  | 87.26 | 85.24 | 83.22 | 81.20 | 79.18 |
| <b>2100</b>        | <b>2120</b>   | 106.74                                                          | 98.41  | 96.39  | 94.37  | 92.35  | 90.33  | 88.31 | 86.29 | 84.27 | 82.25 | 80.23 |
| <b>2120</b>        | <b>2140</b>   | 107.79                                                          | 99.46  | 97.44  | 95.42  | 93.40  | 91.38  | 89.36 | 87.34 | 85.32 | 83.30 | 81.28 |
| <b>2140</b>        | <b>2160</b>   | 108.84                                                          | 100.51 | 98.49  | 96.47  | 94.45  | 92.43  | 90.41 | 88.39 | 86.37 | 84.35 | 82.33 |
| <b>2160</b>        | <b>2180</b>   | 109.89                                                          | 101.56 | 99.54  | 97.52  | 95.50  | 93.48  | 91.46 | 89.44 | 87.42 | 85.40 | 83.38 |
| <b>2180</b>        | <b>2200</b>   | 110.94                                                          | 102.61 | 100.59 | 98.57  | 96.55  | 94.53  | 92.51 | 90.49 | 88.47 | 86.45 | 84.43 |
| <b>2200</b>        | <b>2220</b>   | 111.99                                                          | 103.66 | 101.64 | 99.62  | 97.60  | 95.58  | 93.56 | 91.54 | 89.52 | 87.50 | 85.48 |
| <b>2220</b>        | <b>2240</b>   | 113.04                                                          | 104.71 | 102.69 | 100.67 | 98.65  | 96.63  | 94.61 | 92.59 | 90.57 | 88.55 | 86.53 |
| <b>2240</b>        | <b>2260</b>   | 114.09                                                          | 105.76 | 103.74 | 101.72 | 99.70  | 97.68  | 95.66 | 93.64 | 91.62 | 89.60 | 87.58 |
| <b>2260</b>        | <b>2280</b>   | 115.14                                                          | 106.81 | 104.79 | 102.77 | 100.75 | 98.73  | 96.71 | 94.69 | 92.67 | 90.65 | 88.63 |
| <b>2280</b>        | <b>2300</b>   | 116.19                                                          | 107.86 | 105.84 | 103.82 | 101.80 | 99.78  | 97.76 | 95.74 | 93.72 | 91.70 | 89.68 |
| <b>2300</b>        | <b>2320</b>   | 117.24                                                          | 108.91 | 106.89 | 104.87 | 102.85 | 100.83 | 98.81 | 96.79 | 94.77 | 92.75 | 90.73 |
| <b>2320</b>        | <b>2340</b>   | 118.29                                                          | 109.96 | 107.94 | 105.92 | 103.90 | 101.88 | 99.86 | 97.84 | 95.82 | 93.80 | 91.78 |

# MASSACHUSETTS DEPARTMENT OF REVENUE

## SEMIMONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2012

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 \$5.25 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$4.81 less than amount shown in the tax column for each such person.
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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        | 5.25%                                                | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 |
| 320                                                             | 340           | 16.00                                                | 6.98   | 4.79   | 2.60   | .41    | .00    | .00    | .00    | .00    | .00    | .00    |
| 340                                                             | 360           | 16.97                                                | 7.95   | 5.76   | 3.57   | 1.38   | .00    | .00    | .00    | .00    | .00    | .00    |
| 360                                                             | 380           | 17.94                                                | 8.92   | 6.73   | 4.54   | 2.35   | .17    | .00    | .00    | .00    | .00    | .00    |
| 380                                                             | 400           | 18.91                                                | 9.89   | 7.70   | 5.51   | 3.32   | 1.14   | .00    | .00    | .00    | .00    | .00    |
| 400                                                             | 420           | 19.88                                                | 10.85  | 8.67   | 6.48   | 4.29   | 2.10   | .00    | .00    | .00    | .00    | .00    |
| 420                                                             | 440           | 20.85                                                | 11.82  | 9.64   | 7.45   | 5.26   | 3.07   | .89    | .00    | .00    | .00    | .00    |
| 440                                                             | 460           | 21.82                                                | 12.79  | 10.61  | 8.42   | 6.23   | 4.04   | 1.86   | .00    | .00    | .00    | .00    |
| 460                                                             | 480           | 22.79                                                | 13.76  | 11.58  | 9.39   | 7.20   | 5.01   | 2.83   | .64    | .00    | .00    | .00    |
| 480                                                             | 500           | 23.76                                                | 14.73  | 12.55  | 10.36  | 8.17   | 5.98   | 3.80   | 1.61   | .00    | .00    | .00    |
| 500                                                             | 520           | 24.73                                                | 15.70  | 13.52  | 11.33  | 9.14   | 6.95   | 4.77   | 2.58   | .39    | .00    | .00    |
| 520                                                             | 540           | 25.70                                                | 16.67  | 14.49  | 12.30  | 10.11  | 7.92   | 5.74   | 3.55   | 1.36   | .00    | .00    |
| 540                                                             | 560           | 26.67                                                | 17.64  | 15.46  | 13.27  | 11.08  | 8.89   | 6.71   | 4.52   | 2.33   | .14    | .00    |
| 560                                                             | 580           | 27.64                                                | 18.61  | 16.42  | 14.24  | 12.05  | 9.86   | 7.67   | 5.49   | 3.30   | 1.11   | .00    |
| 580                                                             | 600           | 28.61                                                | 19.58  | 17.39  | 15.21  | 13.02  | 10.83  | 8.64   | 6.46   | 4.27   | 2.08   | .00    |
| 600                                                             | 620           | 29.58                                                | 20.55  | 18.36  | 16.18  | 13.99  | 11.80  | 9.61   | 7.43   | 5.24   | 3.05   | .86    |
| 620                                                             | 640           | 30.54                                                | 21.52  | 19.33  | 17.15  | 14.96  | 12.77  | 10.58  | 8.40   | 6.21   | 4.02   | 1.83   |
| 640                                                             | 660           | 31.51                                                | 22.49  | 20.30  | 18.12  | 15.93  | 13.74  | 11.55  | 9.37   | 7.18   | 4.99   | 2.80   |
| 660                                                             | 680           | 32.48                                                | 23.46  | 21.27  | 19.09  | 16.90  | 14.71  | 12.52  | 10.34  | 8.15   | 5.96   | 3.77   |
| 680                                                             | 700           | 33.45                                                | 24.43  | 22.24  | 20.06  | 17.87  | 15.68  | 13.49  | 11.31  | 9.12   | 6.93   | 4.74   |
| 700                                                             | 720           | 34.42                                                | 25.40  | 23.21  | 21.03  | 18.84  | 16.65  | 14.46  | 12.28  | 10.09  | 7.90   | 5.71   |
| 720                                                             | 740           | 35.39                                                | 26.37  | 24.18  | 21.99  | 19.81  | 17.62  | 15.43  | 13.24  | 11.06  | 8.87   | 6.68   |
| 740                                                             | 760           | 36.36                                                | 27.34  | 25.15  | 22.96  | 20.78  | 18.59  | 16.40  | 14.21  | 12.03  | 9.84   | 7.65   |
| 760                                                             | 780           | 37.33                                                | 28.31  | 26.12  | 23.93  | 21.75  | 19.56  | 17.37  | 15.18  | 13.00  | 10.81  | 8.62   |
| 780                                                             | 800           | 38.30                                                | 29.28  | 27.09  | 24.90  | 22.72  | 20.53  | 18.34  | 16.15  | 13.97  | 11.78  | 9.59   |
| 800                                                             | 820           | 39.27                                                | 30.25  | 28.06  | 25.87  | 23.69  | 21.50  | 19.31  | 17.12  | 14.94  | 12.75  | 10.56  |
| 820                                                             | 840           | 40.24                                                | 31.22  | 29.03  | 26.84  | 24.66  | 22.47  | 20.28  | 18.09  | 15.91  | 13.72  | 11.53  |
| 840                                                             | 860           | 41.21                                                | 32.19  | 30.00  | 27.81  | 25.63  | 23.44  | 21.25  | 19.06  | 16.88  | 14.69  | 12.50  |
| 860                                                             | 880           | 42.18                                                | 33.16  | 30.97  | 28.78  | 26.59  | 24.41  | 22.22  | 20.03  | 17.84  | 15.66  | 13.47  |
| 880                                                             | 900           | 43.15                                                | 34.13  | 31.94  | 29.75  | 27.56  | 25.38  | 23.19  | 21.00  | 18.81  | 16.63  | 14.44  |
| 900                                                             | 920           | 44.12                                                | 35.10  | 32.91  | 30.72  | 28.53  | 26.35  | 24.16  | 21.97  | 19.78  | 17.60  | 15.41  |
| 920                                                             | 940           | 45.09                                                | 36.07  | 33.88  | 31.69  | 29.50  | 27.32  | 25.13  | 22.94  | 20.75  | 18.57  | 16.38  |
| 940                                                             | 960           | 46.06                                                | 37.04  | 34.85  | 32.66  | 30.47  | 28.29  | 26.10  | 23.91  | 21.72  | 19.54  | 17.35  |
| 960                                                             | 980           | 47.03                                                | 38.01  | 35.82  | 33.63  | 31.44  | 29.26  | 27.07  | 24.88  | 22.69  | 20.51  | 18.32  |
| 980                                                             | 1000          | 48.00                                                | 38.98  | 36.79  | 34.60  | 32.41  | 30.23  | 28.04  | 25.85  | 23.66  | 21.48  | 19.29  |
| 1000                                                            | 1020          | 48.97                                                | 39.95  | 37.76  | 35.57  | 33.38  | 31.20  | 29.01  | 26.82  | 24.63  | 22.45  | 20.26  |
| 1020                                                            | 1040          | 49.94                                                | 40.91  | 38.73  | 36.54  | 34.35  | 32.16  | 29.98  | 27.79  | 25.60  | 23.41  | 21.23  |
| 1040                                                            | 1060          | 50.91                                                | 41.88  | 39.70  | 37.51  | 35.32  | 33.13  | 30.95  | 28.76  | 26.57  | 24.38  | 22.20  |
| 1060                                                            | 1080          | 51.88                                                | 42.85  | 40.67  | 38.48  | 36.29  | 34.10  | 31.92  | 29.73  | 27.54  | 25.35  | 23.17  |
| 1080                                                            | 1100          | 52.85                                                | 43.83  | 41.64  | 39.45  | 37.26  | 35.08  | 32.89  | 30.70  | 28.51  | 26.33  | 24.14  |
| 1100                                                            | 1120          | 53.90                                                | 44.88  | 42.69  | 40.50  | 38.31  | 36.13  | 33.94  | 31.75  | 29.56  | 27.38  | 25.19  |
| 1120                                                            | 1140          | 54.95                                                | 45.93  | 43.74  | 41.55  | 39.36  | 37.18  | 34.99  | 32.80  | 30.61  | 28.43  | 26.24  |
| 1140                                                            | 1160          | 56.00                                                | 46.98  | 44.79  | 42.60  | 40.41  | 38.23  | 36.04  | 33.85  | 31.66  | 29.48  | 27.29  |
| 1160                                                            | 1180          | 57.05                                                | 48.03  | 45.84  | 43.65  | 41.46  | 39.28  | 37.09  | 34.90  | 32.71  | 30.53  | 28.34  |
| 1180                                                            | 1200          | 58.10                                                | 49.08  | 46.89  | 44.70  | 42.51  | 40.33  | 38.14  | 35.95  | 33.76  | 31.58  | 29.39  |
| 1200                                                            | 1220          | 59.15                                                | 50.13  | 47.94  | 45.75  | 43.56  | 41.38  | 39.19  | 37.00  | 34.81  | 32.63  | 30.44  |
| 1220                                                            | 1240          | 60.20                                                | 51.18  | 48.99  | 46.80  | 44.61  | 42.43  | 40.24  | 38.05  | 35.86  | 33.68  | 31.49  |

**Massachusetts SEMIMONTHLY payroll period, effective January 1, 2012 (cont'd.)**  
**If the payroll period with respect to an employee is SEMIMONTHLY**

| And the wages are: |               | And the number of withholding exemptions claimed is:            |        |        |        |        |        |       |       |       |       |       |
|--------------------|---------------|-----------------------------------------------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|
| At least           | But less than | 0                                                               | 1      | 2      | 3      | 4      | 5      | 6     | 7     | 8     | 9     | 10    |
|                    |               | The amount of Massachusetts income tax to be withheld shall be: |        |        |        |        |        |       |       |       |       |       |
| <b>1240</b>        | <b>1260</b>   | 61.25                                                           | 52.23  | 50.04  | 47.85  | 45.66  | 43.48  | 41.29 | 39.10 | 36.91 | 34.73 | 32.54 |
| <b>1260</b>        | <b>1280</b>   | 62.30                                                           | 53.28  | 51.09  | 48.90  | 46.71  | 44.53  | 42.34 | 40.15 | 37.96 | 35.78 | 33.59 |
| <b>1280</b>        | <b>1300</b>   | 63.35                                                           | 54.33  | 52.14  | 49.95  | 47.76  | 45.58  | 43.39 | 41.20 | 39.01 | 36.83 | 34.64 |
| <b>1300</b>        | <b>1320</b>   | 64.40                                                           | 55.38  | 53.19  | 51.00  | 48.81  | 46.63  | 44.44 | 42.25 | 40.06 | 37.88 | 35.69 |
| <b>1320</b>        | <b>1340</b>   | 65.45                                                           | 56.43  | 54.24  | 52.05  | 49.86  | 47.68  | 45.49 | 43.30 | 41.11 | 38.93 | 36.74 |
| <b>1340</b>        | <b>1360</b>   | 66.50                                                           | 57.48  | 55.29  | 53.10  | 50.91  | 48.73  | 46.54 | 44.35 | 42.16 | 39.98 | 37.79 |
| <b>1360</b>        | <b>1380</b>   | 67.55                                                           | 58.53  | 56.34  | 54.15  | 51.96  | 49.78  | 47.59 | 45.40 | 43.21 | 41.03 | 38.84 |
| <b>1380</b>        | <b>1400</b>   | 68.60                                                           | 59.58  | 57.39  | 55.20  | 53.01  | 50.83  | 48.64 | 46.45 | 44.26 | 42.08 | 39.89 |
| <b>1400</b>        | <b>1420</b>   | 69.65                                                           | 60.63  | 58.44  | 56.25  | 54.06  | 51.88  | 49.69 | 47.50 | 45.31 | 43.13 | 40.94 |
| <b>1420</b>        | <b>1440</b>   | 70.70                                                           | 61.68  | 59.49  | 57.30  | 55.11  | 52.93  | 50.74 | 48.55 | 46.36 | 44.18 | 41.99 |
| <b>1440</b>        | <b>1460</b>   | 71.75                                                           | 62.73  | 60.54  | 58.35  | 56.16  | 53.98  | 51.79 | 49.60 | 47.41 | 45.23 | 43.04 |
| <b>1460</b>        | <b>1480</b>   | 72.80                                                           | 63.78  | 61.59  | 59.40  | 57.21  | 55.03  | 52.84 | 50.65 | 48.46 | 46.28 | 44.09 |
| <b>1480</b>        | <b>1500</b>   | 73.85                                                           | 64.83  | 62.64  | 60.45  | 58.26  | 56.08  | 53.89 | 51.70 | 49.51 | 47.33 | 45.14 |
| <b>1500</b>        | <b>1520</b>   | 74.90                                                           | 65.88  | 63.69  | 61.50  | 59.31  | 57.13  | 54.94 | 52.75 | 50.56 | 48.38 | 46.19 |
| <b>1520</b>        | <b>1540</b>   | 75.95                                                           | 66.93  | 64.74  | 62.55  | 60.36  | 58.18  | 55.99 | 53.80 | 51.61 | 49.43 | 47.24 |
| <b>1540</b>        | <b>1560</b>   | 77.00                                                           | 67.98  | 65.79  | 63.60  | 61.41  | 59.23  | 57.04 | 54.85 | 52.66 | 50.48 | 48.29 |
| <b>1560</b>        | <b>1580</b>   | 78.05                                                           | 69.03  | 66.84  | 64.65  | 62.46  | 60.28  | 58.09 | 55.90 | 53.71 | 51.53 | 49.34 |
| <b>1580</b>        | <b>1600</b>   | 79.10                                                           | 70.08  | 67.89  | 65.70  | 63.51  | 61.33  | 59.14 | 56.95 | 54.76 | 52.58 | 50.39 |
| <b>1600</b>        | <b>1620</b>   | 80.15                                                           | 71.13  | 68.94  | 66.75  | 64.56  | 62.38  | 60.19 | 58.00 | 55.81 | 53.63 | 51.44 |
| <b>1620</b>        | <b>1640</b>   | 81.20                                                           | 72.18  | 69.99  | 67.80  | 65.61  | 63.43  | 61.24 | 59.05 | 56.86 | 54.68 | 52.49 |
| <b>1640</b>        | <b>1660</b>   | 82.25                                                           | 73.23  | 71.04  | 68.85  | 66.66  | 64.48  | 62.29 | 60.10 | 57.91 | 55.73 | 53.54 |
| <b>1660</b>        | <b>1680</b>   | 83.30                                                           | 74.28  | 72.09  | 69.90  | 67.71  | 65.53  | 63.34 | 61.15 | 58.96 | 56.78 | 54.59 |
| <b>1680</b>        | <b>1700</b>   | 84.35                                                           | 75.33  | 73.14  | 70.95  | 68.76  | 66.58  | 64.39 | 62.20 | 60.01 | 57.83 | 55.64 |
| <b>1700</b>        | <b>1720</b>   | 85.40                                                           | 76.38  | 74.19  | 72.00  | 69.81  | 67.63  | 65.44 | 63.25 | 61.06 | 58.88 | 56.69 |
| <b>1720</b>        | <b>1740</b>   | 86.45                                                           | 77.43  | 75.24  | 73.05  | 70.86  | 68.68  | 66.49 | 64.30 | 62.11 | 59.93 | 57.74 |
| <b>1740</b>        | <b>1760</b>   | 87.50                                                           | 78.48  | 76.29  | 74.10  | 71.91  | 69.73  | 67.54 | 65.35 | 63.16 | 60.98 | 58.79 |
| <b>1760</b>        | <b>1780</b>   | 88.55                                                           | 79.53  | 77.34  | 75.15  | 72.96  | 70.78  | 68.59 | 66.40 | 64.21 | 62.03 | 59.84 |
| <b>1780</b>        | <b>1800</b>   | 89.60                                                           | 80.58  | 78.39  | 76.20  | 74.01  | 71.83  | 69.64 | 67.45 | 65.26 | 63.08 | 60.89 |
| <b>1800</b>        | <b>1820</b>   | 90.65                                                           | 81.63  | 79.44  | 77.25  | 75.06  | 72.88  | 70.69 | 68.50 | 66.31 | 64.13 | 61.94 |
| <b>1820</b>        | <b>1840</b>   | 91.70                                                           | 82.68  | 80.49  | 78.30  | 76.11  | 73.93  | 71.74 | 69.55 | 67.36 | 65.18 | 62.99 |
| <b>1840</b>        | <b>1860</b>   | 92.75                                                           | 83.73  | 81.54  | 79.35  | 77.16  | 74.98  | 72.79 | 70.60 | 68.41 | 66.23 | 64.04 |
| <b>1860</b>        | <b>1880</b>   | 93.80                                                           | 84.78  | 82.59  | 80.40  | 78.21  | 76.03  | 73.84 | 71.65 | 69.46 | 67.28 | 65.09 |
| <b>1880</b>        | <b>1900</b>   | 94.85                                                           | 85.83  | 83.64  | 81.45  | 79.26  | 77.08  | 74.89 | 72.70 | 70.51 | 68.33 | 66.14 |
| <b>1900</b>        | <b>1920</b>   | 95.90                                                           | 86.88  | 84.69  | 82.50  | 80.31  | 78.13  | 75.94 | 73.75 | 71.56 | 69.38 | 67.19 |
| <b>1920</b>        | <b>1940</b>   | 96.95                                                           | 87.93  | 85.74  | 83.55  | 81.36  | 79.18  | 76.99 | 74.80 | 72.61 | 70.43 | 68.24 |
| <b>1940</b>        | <b>1960</b>   | 98.00                                                           | 88.98  | 86.79  | 84.60  | 82.41  | 80.23  | 78.04 | 75.85 | 73.66 | 71.48 | 69.29 |
| <b>1960</b>        | <b>1980</b>   | 99.05                                                           | 90.03  | 87.84  | 85.65  | 83.46  | 81.28  | 79.09 | 76.90 | 74.71 | 72.53 | 70.34 |
| <b>1980</b>        | <b>2000</b>   | 100.10                                                          | 91.08  | 88.89  | 86.70  | 84.51  | 82.33  | 80.14 | 77.95 | 75.76 | 73.58 | 71.39 |
| <b>2000</b>        | <b>2020</b>   | 101.15                                                          | 92.13  | 89.94  | 87.75  | 85.56  | 83.38  | 81.19 | 79.00 | 76.81 | 74.63 | 72.44 |
| <b>2020</b>        | <b>2040</b>   | 102.20                                                          | 93.18  | 90.99  | 88.80  | 86.61  | 84.43  | 82.24 | 80.05 | 77.86 | 75.68 | 73.49 |
| <b>2040</b>        | <b>2060</b>   | 103.25                                                          | 94.23  | 92.04  | 89.85  | 87.66  | 85.48  | 83.29 | 81.10 | 78.91 | 76.73 | 74.54 |
| <b>2060</b>        | <b>2080</b>   | 104.30                                                          | 95.28  | 93.09  | 90.90  | 88.71  | 86.53  | 84.34 | 82.15 | 79.96 | 77.78 | 75.59 |
| <b>2080</b>        | <b>2100</b>   | 105.35                                                          | 96.33  | 94.14  | 91.95  | 89.76  | 87.58  | 85.39 | 83.20 | 81.01 | 78.83 | 76.64 |
| <b>2100</b>        | <b>2120</b>   | 106.40                                                          | 97.38  | 95.19  | 93.00  | 90.81  | 88.63  | 86.44 | 84.25 | 82.06 | 79.88 | 77.69 |
| <b>2120</b>        | <b>2140</b>   | 107.45                                                          | 98.43  | 96.24  | 94.05  | 91.86  | 89.68  | 87.49 | 85.30 | 83.11 | 80.93 | 78.74 |
| <b>2140</b>        | <b>2160</b>   | 108.50                                                          | 99.48  | 97.29  | 95.10  | 92.91  | 90.73  | 88.54 | 86.35 | 84.16 | 81.98 | 79.79 |
| <b>2160</b>        | <b>2180</b>   | 109.55                                                          | 100.53 | 98.34  | 96.15  | 93.96  | 91.78  | 89.59 | 87.40 | 85.21 | 83.03 | 80.84 |
| <b>2180</b>        | <b>2200</b>   | 110.60                                                          | 101.58 | 99.39  | 97.20  | 95.01  | 92.83  | 90.64 | 88.45 | 86.26 | 84.08 | 81.89 |
| <b>2200</b>        | <b>2220</b>   | 111.65                                                          | 102.63 | 100.44 | 98.25  | 96.06  | 93.88  | 91.69 | 89.50 | 87.31 | 85.13 | 82.94 |
| <b>2220</b>        | <b>2240</b>   | 112.70                                                          | 103.68 | 101.49 | 99.30  | 97.11  | 94.93  | 92.74 | 90.55 | 88.36 | 86.18 | 83.99 |
| <b>2240</b>        | <b>2260</b>   | 113.75                                                          | 104.73 | 102.54 | 100.35 | 98.16  | 95.98  | 93.79 | 91.60 | 89.41 | 87.23 | 85.04 |
| <b>2260</b>        | <b>2280</b>   | 114.80                                                          | 105.78 | 103.59 | 101.40 | 99.21  | 97.03  | 94.84 | 92.65 | 90.46 | 88.28 | 86.09 |
| <b>2280</b>        | <b>2300</b>   | 115.85                                                          | 106.83 | 104.64 | 102.45 | 100.26 | 98.08  | 95.89 | 93.70 | 91.51 | 89.33 | 87.14 |
| <b>2300</b>        | <b>2320</b>   | 116.90                                                          | 107.88 | 105.69 | 103.50 | 101.31 | 99.13  | 96.94 | 94.75 | 92.56 | 90.38 | 88.19 |
| <b>2320</b>        | <b>2340</b>   | 117.95                                                          | 108.93 | 106.74 | 104.55 | 102.36 | 100.18 | 97.99 | 95.80 | 93.61 | 91.43 | 89.24 |
| <b>2340</b>        | <b>2360</b>   | 119.00                                                          | 109.98 | 107.79 | 105.60 | 103.41 | 101.23 | 99.04 | 96.85 | 94.66 | 92.48 | 90.29 |

# MASSACHUSETTS DEPARTMENT OF REVENUE

## MONTHLY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2012

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 \$10.50 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$9.63 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 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        | 5.25%                                                | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 |
| <b>640</b>                                                      | <b>680</b>    | 32.00                                                | 13.95  | 9.58   | 5.20   | .83    | .00    | .00    | .00    | .00    | .00    | .00    |
| <b>680</b>                                                      | <b>720</b>    | 33.94                                                | 15.89  | 11.52  | 7.14   | 2.77   | .00    | .00    | .00    | .00    | .00    | .00    |
| <b>720</b>                                                      | <b>760</b>    | 35.88                                                | 17.83  | 13.46  | 9.08   | 4.71   | .33    | .00    | .00    | .00    | .00    | .00    |
| <b>760</b>                                                      | <b>800</b>    | 37.82                                                | 19.77  | 15.40  | 11.02  | 6.65   | 2.27   | .00    | .00    | .00    | .00    | .00    |
| <b>800</b>                                                      | <b>840</b>    | 39.76                                                | 21.71  | 17.33  | 12.96  | 8.58   | 4.21   | .00    | .00    | .00    | .00    | .00    |
| <b>840</b>                                                      | <b>880</b>    | 41.70                                                | 23.65  | 19.27  | 14.90  | 10.52  | 6.15   | 1.77   | .00    | .00    | .00    | .00    |
| <b>880</b>                                                      | <b>920</b>    | 43.64                                                | 25.59  | 21.21  | 16.84  | 12.46  | 8.09   | 3.71   | .00    | .00    | .00    | .00    |
| <b>920</b>                                                      | <b>960</b>    | 45.57                                                | 27.53  | 23.15  | 18.78  | 14.40  | 10.03  | 5.65   | 1.28   | .00    | .00    | .00    |
| <b>960</b>                                                      | <b>1000</b>   | 47.51                                                | 29.47  | 25.09  | 20.72  | 16.34  | 11.97  | 7.59   | 3.22   | .00    | .00    | .00    |
| <b>1000</b>                                                     | <b>1040</b>   | 49.45                                                | 31.41  | 27.03  | 22.66  | 18.28  | 13.91  | 9.53   | 5.16   | .78    | .00    | .00    |
| <b>1040</b>                                                     | <b>1080</b>   | 51.39                                                | 33.35  | 28.97  | 24.60  | 20.22  | 15.85  | 11.47  | 7.10   | 2.72   | .00    | .00    |
| <b>1080</b>                                                     | <b>1120</b>   | 53.33                                                | 35.29  | 30.91  | 26.54  | 22.16  | 17.79  | 13.41  | 9.04   | 4.66   | .29    | .00    |
| <b>1120</b>                                                     | <b>1160</b>   | 55.27                                                | 37.22  | 32.85  | 28.47  | 24.10  | 19.72  | 15.35  | 10.97  | 6.60   | 2.22   | .00    |
| <b>1160</b>                                                     | <b>1200</b>   | 57.21                                                | 39.16  | 34.79  | 30.41  | 26.04  | 21.66  | 17.29  | 12.91  | 8.54   | 4.16   | .00    |
| <b>1200</b>                                                     | <b>1240</b>   | 59.15                                                | 41.10  | 36.73  | 32.35  | 27.98  | 23.60  | 19.23  | 14.85  | 10.48  | 6.10   | 1.73   |
| <b>1240</b>                                                     | <b>1280</b>   | 61.09                                                | 43.04  | 38.67  | 34.29  | 29.92  | 25.54  | 21.17  | 16.79  | 12.42  | 8.04   | 3.67   |
| <b>1280</b>                                                     | <b>1320</b>   | 63.03                                                | 44.98  | 40.61  | 36.23  | 31.86  | 27.48  | 23.11  | 18.73  | 14.36  | 9.98   | 5.61   |
| <b>1320</b>                                                     | <b>1360</b>   | 64.97                                                | 46.92  | 42.55  | 38.17  | 33.80  | 29.42  | 25.05  | 20.67  | 16.30  | 11.92  | 7.55   |
| <b>1360</b>                                                     | <b>1400</b>   | 66.91                                                | 48.86  | 44.49  | 40.11  | 35.74  | 31.36  | 26.99  | 22.61  | 18.24  | 13.86  | 9.49   |
| <b>1400</b>                                                     | <b>1440</b>   | 68.85                                                | 50.80  | 46.43  | 42.05  | 37.68  | 33.30  | 28.93  | 24.55  | 20.18  | 15.80  | 11.43  |
| <b>1440</b>                                                     | <b>1480</b>   | 70.79                                                | 52.74  | 48.36  | 43.99  | 39.61  | 35.24  | 30.86  | 26.49  | 22.11  | 17.74  | 13.36  |
| <b>1480</b>                                                     | <b>1520</b>   | 72.73                                                | 54.68  | 50.30  | 45.93  | 41.55  | 37.18  | 32.80  | 28.43  | 24.05  | 19.68  | 15.30  |
| <b>1520</b>                                                     | <b>1560</b>   | 74.66                                                | 56.62  | 52.24  | 47.87  | 43.49  | 39.12  | 34.74  | 30.37  | 25.99  | 21.62  | 17.24  |
| <b>1560</b>                                                     | <b>1600</b>   | 76.60                                                | 58.56  | 54.18  | 49.81  | 45.43  | 41.06  | 36.68  | 32.31  | 27.93  | 23.56  | 19.18  |
| <b>1600</b>                                                     | <b>1640</b>   | 78.54                                                | 60.50  | 56.12  | 51.75  | 47.37  | 43.00  | 38.62  | 34.25  | 29.87  | 25.50  | 21.12  |
| <b>1640</b>                                                     | <b>1680</b>   | 80.48                                                | 62.44  | 58.06  | 53.69  | 49.31  | 44.94  | 40.56  | 36.19  | 31.81  | 27.44  | 23.06  |
| <b>1680</b>                                                     | <b>1720</b>   | 82.42                                                | 64.38  | 60.00  | 55.63  | 51.25  | 46.88  | 42.50  | 38.13  | 33.75  | 29.38  | 25.00  |
| <b>1720</b>                                                     | <b>1760</b>   | 84.36                                                | 66.31  | 61.94  | 57.56  | 53.19  | 48.81  | 44.44  | 40.06  | 35.69  | 31.31  | 26.94  |
| <b>1760</b>                                                     | <b>1800</b>   | 86.30                                                | 68.25  | 63.88  | 59.50  | 55.13  | 50.75  | 46.38  | 42.00  | 37.63  | 33.25  | 28.88  |
| <b>1800</b>                                                     | <b>1840</b>   | 88.24                                                | 70.19  | 65.82  | 61.44  | 57.07  | 52.69  | 48.32  | 43.94  | 39.57  | 35.19  | 30.82  |
| <b>1840</b>                                                     | <b>1880</b>   | 90.18                                                | 72.13  | 67.76  | 63.38  | 59.01  | 54.63  | 50.26  | 45.88  | 41.51  | 37.13  | 32.76  |
| <b>1880</b>                                                     | <b>1920</b>   | 92.12                                                | 74.07  | 69.70  | 65.32  | 60.95  | 56.57  | 52.20  | 47.82  | 43.45  | 39.07  | 34.70  |
| <b>1920</b>                                                     | <b>1960</b>   | 94.06                                                | 76.01  | 71.64  | 67.26  | 62.89  | 58.51  | 54.14  | 49.76  | 45.39  | 41.01  | 36.64  |
| <b>1960</b>                                                     | <b>2000</b>   | 96.00                                                | 77.95  | 73.58  | 69.20  | 64.83  | 60.45  | 56.08  | 51.70  | 47.33  | 42.95  | 38.58  |
| <b>2000</b>                                                     | <b>2040</b>   | 97.94                                                | 79.89  | 75.52  | 71.14  | 66.77  | 62.39  | 58.02  | 53.64  | 49.27  | 44.89  | 40.52  |
| <b>2040</b>                                                     | <b>2080</b>   | 99.88                                                | 81.83  | 77.45  | 73.08  | 68.70  | 64.33  | 59.95  | 55.58  | 51.20  | 46.83  | 42.45  |
| <b>2080</b>                                                     | <b>2120</b>   | 101.82                                               | 83.77  | 79.39  | 75.02  | 70.64  | 66.27  | 61.89  | 57.52  | 53.14  | 48.77  | 44.39  |
| <b>2120</b>                                                     | <b>2160</b>   | 103.76                                               | 85.71  | 81.33  | 76.96  | 72.58  | 68.21  | 63.83  | 59.46  | 55.08  | 50.71  | 46.33  |
| <b>2160</b>                                                     | <b>2200</b>   | 105.70                                               | 87.65  | 83.28  | 78.90  | 74.53  | 70.15  | 65.78  | 61.40  | 57.03  | 52.65  | 48.28  |
| <b>2200</b>                                                     | <b>2240</b>   | 107.80                                               | 89.75  | 85.38  | 81.00  | 76.63  | 72.25  | 67.88  | 63.50  | 59.13  | 54.75  | 50.38  |
| <b>2240</b>                                                     | <b>2280</b>   | 109.90                                               | 91.85  | 87.48  | 83.10  | 78.73  | 74.35  | 69.98  | 65.60  | 61.23  | 56.85  | 52.48  |
| <b>2280</b>                                                     | <b>2320</b>   | 112.00                                               | 93.95  | 89.58  | 85.20  | 80.83  | 76.45  | 72.08  | 67.70  | 63.33  | 58.95  | 54.58  |
| <b>2320</b>                                                     | <b>2360</b>   | 114.10                                               | 96.05  | 91.68  | 87.30  | 82.93  | 78.55  | 74.18  | 69.80  | 65.43  | 61.05  | 56.68  |
| <b>2360</b>                                                     | <b>2400</b>   | 116.20                                               | 98.15  | 93.78  | 89.40  | 85.03  | 80.65  | 76.28  | 71.90  | 67.53  | 63.15  | 58.78  |
| <b>2400</b>                                                     | <b>2440</b>   | 118.30                                               | 100.25 | 95.88  | 91.50  | 87.13  | 82.75  | 78.38  | 74.00  | 69.63  | 65.25  | 60.88  |
| <b>2440</b>                                                     | <b>2480</b>   | 120.40                                               | 102.35 | 97.98  | 93.60  | 89.23  | 84.85  | 80.48  | 76.10  | 71.73  | 67.35  | 62.98  |

**Massachusetts MONTHLY payroll period, effective January 1, 2012 (cont'd.)**  
**If the payroll period with respect to an employee is MONTHLY**

| And the wages are: |               | And the number of withholding exemptions claimed is:            |        |        |        |        |        |        |        |        |        |        |
|--------------------|---------------|-----------------------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| At least           | But less than | 0                                                               | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     |
|                    |               | The amount of Massachusetts income tax to be withheld shall be: |        |        |        |        |        |        |        |        |        |        |
| <b>2480</b>        | <b>2520</b>   | 122.50                                                          | 104.45 | 100.08 | 95.70  | 91.33  | 86.95  | 82.58  | 78.20  | 73.83  | 69.45  | 65.08  |
| <b>2520</b>        | <b>2560</b>   | 124.60                                                          | 106.55 | 102.18 | 97.80  | 93.43  | 89.05  | 84.68  | 80.30  | 75.93  | 71.55  | 67.18  |
| <b>2560</b>        | <b>2600</b>   | 126.70                                                          | 108.65 | 104.28 | 99.90  | 95.53  | 91.15  | 86.78  | 82.40  | 78.03  | 73.65  | 69.28  |
| <b>2600</b>        | <b>2640</b>   | 128.80                                                          | 110.75 | 106.38 | 102.00 | 97.63  | 93.25  | 88.88  | 84.50  | 80.13  | 75.75  | 71.38  |
| <b>2640</b>        | <b>2680</b>   | 130.90                                                          | 112.85 | 108.48 | 104.10 | 99.73  | 95.35  | 90.98  | 86.60  | 82.23  | 77.85  | 73.48  |
| <b>2680</b>        | <b>2720</b>   | 133.00                                                          | 114.95 | 110.58 | 106.20 | 101.83 | 97.45  | 93.08  | 88.70  | 84.33  | 79.95  | 75.58  |
| <b>2720</b>        | <b>2760</b>   | 135.10                                                          | 117.05 | 112.68 | 108.30 | 103.93 | 99.55  | 95.18  | 90.80  | 86.43  | 82.05  | 77.68  |
| <b>2760</b>        | <b>2800</b>   | 137.20                                                          | 119.15 | 114.78 | 110.40 | 106.03 | 101.65 | 97.28  | 92.90  | 88.53  | 84.15  | 79.78  |
| <b>2800</b>        | <b>2840</b>   | 139.30                                                          | 121.25 | 116.88 | 112.50 | 108.13 | 103.75 | 99.38  | 95.00  | 90.63  | 86.25  | 81.88  |
| <b>2840</b>        | <b>2880</b>   | 141.40                                                          | 123.35 | 118.98 | 114.60 | 110.23 | 105.85 | 101.48 | 97.10  | 92.73  | 88.35  | 83.98  |
| <b>2880</b>        | <b>2920</b>   | 143.50                                                          | 125.45 | 121.08 | 116.70 | 112.33 | 107.95 | 103.58 | 99.20  | 94.83  | 90.45  | 86.08  |
| <b>2920</b>        | <b>2960</b>   | 145.60                                                          | 127.55 | 123.18 | 118.80 | 114.43 | 110.05 | 105.68 | 101.30 | 96.93  | 92.55  | 88.18  |
| <b>2960</b>        | <b>3000</b>   | 147.70                                                          | 129.65 | 125.28 | 120.90 | 116.53 | 112.15 | 107.78 | 103.40 | 99.03  | 94.65  | 90.28  |
| <b>3000</b>        | <b>3040</b>   | 149.80                                                          | 131.75 | 127.38 | 123.00 | 118.63 | 114.25 | 109.88 | 105.50 | 101.13 | 96.75  | 92.38  |
| <b>3040</b>        | <b>3080</b>   | 151.90                                                          | 133.85 | 129.48 | 125.10 | 120.73 | 116.35 | 111.98 | 107.60 | 103.23 | 98.85  | 94.48  |
| <b>3080</b>        | <b>3120</b>   | 154.00                                                          | 135.95 | 131.58 | 127.20 | 122.83 | 118.45 | 114.08 | 109.70 | 105.33 | 100.95 | 96.58  |
| <b>3120</b>        | <b>3160</b>   | 156.10                                                          | 138.05 | 133.68 | 129.30 | 124.93 | 120.55 | 116.18 | 111.80 | 107.43 | 103.05 | 98.68  |
| <b>3160</b>        | <b>3200</b>   | 158.20                                                          | 140.15 | 135.78 | 131.40 | 127.03 | 122.65 | 118.28 | 113.90 | 109.53 | 105.15 | 100.78 |
| <b>3200</b>        | <b>3240</b>   | 160.30                                                          | 142.25 | 137.88 | 133.50 | 129.13 | 124.75 | 120.38 | 116.00 | 111.63 | 107.25 | 102.88 |
| <b>3240</b>        | <b>3280</b>   | 162.40                                                          | 144.35 | 139.98 | 135.60 | 131.23 | 126.85 | 122.48 | 118.10 | 113.73 | 109.35 | 104.98 |
| <b>3280</b>        | <b>3320</b>   | 164.50                                                          | 146.45 | 142.08 | 137.70 | 133.33 | 128.95 | 124.58 | 120.20 | 115.83 | 111.45 | 107.08 |
| <b>3320</b>        | <b>3360</b>   | 166.60                                                          | 148.55 | 144.18 | 139.80 | 135.43 | 131.05 | 126.68 | 122.30 | 117.93 | 113.55 | 109.18 |
| <b>3360</b>        | <b>3400</b>   | 168.70                                                          | 150.65 | 146.28 | 141.90 | 137.53 | 133.15 | 128.78 | 124.40 | 120.03 | 115.65 | 111.28 |
| <b>3400</b>        | <b>3440</b>   | 170.80                                                          | 152.75 | 148.38 | 144.00 | 139.63 | 135.25 | 130.88 | 126.50 | 122.13 | 117.75 | 113.38 |
| <b>3440</b>        | <b>3480</b>   | 172.90                                                          | 154.85 | 150.48 | 146.10 | 141.73 | 137.35 | 132.98 | 128.60 | 124.23 | 119.85 | 115.48 |
| <b>3480</b>        | <b>3520</b>   | 175.00                                                          | 156.95 | 152.58 | 148.20 | 143.83 | 139.45 | 135.08 | 130.70 | 126.33 | 121.95 | 117.58 |
| <b>3520</b>        | <b>3560</b>   | 177.10                                                          | 159.05 | 154.68 | 150.30 | 145.93 | 141.55 | 137.18 | 132.80 | 128.43 | 124.05 | 119.68 |
| <b>3560</b>        | <b>3600</b>   | 179.20                                                          | 161.15 | 156.78 | 152.40 | 148.03 | 143.65 | 139.28 | 134.90 | 130.53 | 126.15 | 121.78 |
| <b>3600</b>        | <b>3640</b>   | 181.30                                                          | 163.25 | 158.88 | 154.50 | 150.13 | 145.75 | 141.38 | 137.00 | 132.63 | 128.25 | 123.88 |
| <b>3640</b>        | <b>3680</b>   | 183.40                                                          | 165.35 | 160.98 | 156.60 | 152.23 | 147.85 | 143.48 | 139.10 | 134.73 | 130.35 | 125.98 |
| <b>3680</b>        | <b>3720</b>   | 185.50                                                          | 167.45 | 163.08 | 158.70 | 154.33 | 149.95 | 145.58 | 141.20 | 136.83 | 132.45 | 128.08 |
| <b>3720</b>        | <b>3760</b>   | 187.60                                                          | 169.55 | 165.18 | 160.80 | 156.43 | 152.05 | 147.68 | 143.30 | 138.93 | 134.55 | 130.18 |
| <b>3760</b>        | <b>3800</b>   | 189.70                                                          | 171.65 | 167.28 | 162.90 | 158.53 | 154.15 | 149.78 | 145.40 | 141.03 | 136.65 | 132.28 |
| <b>3800</b>        | <b>3840</b>   | 191.80                                                          | 173.75 | 169.38 | 165.00 | 160.63 | 156.25 | 151.88 | 147.50 | 143.13 | 138.75 | 134.38 |
| <b>3840</b>        | <b>3880</b>   | 193.90                                                          | 175.85 | 171.48 | 167.10 | 162.73 | 158.35 | 153.98 | 149.60 | 145.23 | 140.85 | 136.48 |
| <b>3880</b>        | <b>3920</b>   | 196.00                                                          | 177.95 | 173.58 | 169.20 | 164.83 | 160.45 | 156.08 | 151.70 | 147.33 | 142.95 | 138.58 |
| <b>3920</b>        | <b>3960</b>   | 198.10                                                          | 180.05 | 175.68 | 171.30 | 166.93 | 162.55 | 158.18 | 153.80 | 149.43 | 145.05 | 140.68 |
| <b>3960</b>        | <b>4000</b>   | 200.20                                                          | 182.15 | 177.78 | 173.40 | 169.03 | 164.65 | 160.28 | 155.90 | 151.53 | 147.15 | 142.78 |
| <b>4000</b>        | <b>4040</b>   | 202.30                                                          | 184.25 | 179.88 | 175.50 | 171.13 | 166.75 | 162.38 | 158.00 | 153.63 | 149.25 | 144.88 |
| <b>4040</b>        | <b>4080</b>   | 204.40                                                          | 186.35 | 181.98 | 177.60 | 173.23 | 168.85 | 164.48 | 160.10 | 155.73 | 151.35 | 146.98 |
| <b>4080</b>        | <b>4120</b>   | 206.50                                                          | 188.45 | 184.08 | 179.70 | 175.33 | 170.95 | 166.58 | 162.20 | 157.83 | 153.45 | 149.08 |
| <b>4120</b>        | <b>4160</b>   | 208.60                                                          | 190.55 | 186.18 | 181.80 | 177.43 | 173.05 | 168.68 | 164.30 | 159.93 | 155.55 | 151.18 |
| <b>4160</b>        | <b>4200</b>   | 210.70                                                          | 192.65 | 188.28 | 183.90 | 179.53 | 175.15 | 170.78 | 166.40 | 162.03 | 157.65 | 153.28 |
| <b>4200</b>        | <b>4240</b>   | 212.80                                                          | 194.75 | 190.38 | 186.00 | 181.63 | 177.25 | 172.88 | 168.50 | 164.13 | 159.75 | 155.38 |
| <b>4240</b>        | <b>4280</b>   | 214.90                                                          | 196.85 | 192.48 | 188.10 | 183.73 | 179.35 | 174.98 | 170.60 | 166.23 | 161.85 | 157.48 |
| <b>4280</b>        | <b>4320</b>   | 217.00                                                          | 198.95 | 194.58 | 190.20 | 185.83 | 181.45 | 177.08 | 172.70 | 168.33 | 163.95 | 159.58 |
| <b>4320</b>        | <b>4360</b>   | 219.10                                                          | 201.05 | 196.68 | 192.30 | 187.93 | 183.55 | 179.18 | 174.80 | 170.43 | 166.05 | 161.68 |
| <b>4360</b>        | <b>4400</b>   | 221.20                                                          | 203.15 | 198.78 | 194.40 | 190.03 | 185.65 | 181.28 | 176.90 | 172.53 | 168.15 | 163.78 |
| <b>4400</b>        | <b>4440</b>   | 223.30                                                          | 205.25 | 200.88 | 196.50 | 192.13 | 187.75 | 183.38 | 179.00 | 174.63 | 170.25 | 165.88 |
| <b>4440</b>        | <b>4480</b>   | 225.40                                                          | 207.35 | 202.98 | 198.60 | 194.23 | 189.85 | 185.48 | 181.10 | 176.73 | 172.35 | 167.98 |
| <b>4480</b>        | <b>4520</b>   | 227.50                                                          | 209.45 | 205.08 | 200.70 | 196.33 | 191.95 | 187.58 | 183.20 | 178.83 | 174.45 | 170.08 |
| <b>4520</b>        | <b>4560</b>   | 229.60                                                          | 211.55 | 207.18 | 202.80 | 198.43 | 194.05 | 189.68 | 185.30 | 180.93 | 176.55 | 172.18 |
| <b>4560</b>        | <b>4600</b>   | 231.70                                                          | 213.65 | 209.28 | 204.90 | 200.53 | 196.15 | 191.78 | 187.40 | 183.03 | 178.65 | 174.28 |
| <b>4600</b>        | <b>4640</b>   | 233.80                                                          | 215.75 | 211.38 | 207.00 | 202.63 | 198.25 | 193.88 | 189.50 | 185.13 | 180.75 | 176.38 |
| <b>4640</b>        | <b>4680</b>   | 235.90                                                          | 217.85 | 213.48 | 209.10 | 204.73 | 200.35 | 195.98 | 191.60 | 187.23 | 182.85 | 178.48 |
| <b>4680</b>        | <b>4720</b>   | 238.00                                                          | 219.95 | 215.58 | 211.20 | 206.83 | 202.45 | 198.08 | 193.70 | 189.33 | 184.95 | 180.58 |

# MASSACHUSETTS DEPARTMENT OF REVENUE

## DAILY INCOME TAX WITHHOLDING TABLE, EFFECTIVE JANUARY 1, 2012

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 \$0.35 less than the amount shown in the tax column.
3. If employee (and/or spouse) is blind, withhold \$0.32 less than amount shown in the tax column for each such person.
4. If employee has exemptions or wages not covered by the table, use the percentage method on page 12.
5. If employee has a miscellaneous payroll period, divide total wages by total days according to federal rules.
6. If employee claims that he/she is a full-time student whose annual income will not exceed \$8,000, do not withhold Mass. income tax.
6. If employee claims that he/she is exempt under 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                                                            | \$ 22         | 5.25%                                                | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 | \$ .00 |
| 22                                                              | 24            | 1.12                                                 | .52    | .38    | .23    | .09    | .00    | .00    | .00    | .00    | .00    | .00    |
| 24                                                              | 26            | 1.21                                                 | .62    | .47    | .33    | .19    | .04    | .00    | .00    | .00    | .00    | .00    |
| 26                                                              | 28            | 1.31                                                 | .72    | .57    | .43    | .28    | .14    | .00    | .00    | .00    | .00    | .00    |
| 28                                                              | 30            | 1.41                                                 | .81    | .67    | .53    | .38    | .24    | .09    | .00    | .00    | .00    | .00    |
| 30                                                              | 32            | 1.50                                                 | .91    | .77    | .62    | .48    | .33    | .19    | .05    | .00    | .00    | .00    |
| 32                                                              | 34            | 1.60                                                 | 1.01   | .86    | .72    | .58    | .43    | .29    | .14    | .00    | .00    | .00    |
| 34                                                              | 36            | 1.70                                                 | 1.10   | .96    | .82    | .67    | .53    | .38    | .24    | .10    | .00    | .00    |
| 36                                                              | 38            | 1.79                                                 | 1.20   | 1.06   | .91    | .77    | .63    | .48    | .34    | .19    | .05    | .00    |
| 38                                                              | 40            | 1.89                                                 | 1.30   | 1.15   | 1.01   | .87    | .72    | .58    | .43    | .29    | .15    | .00    |
| 40                                                              | 42            | 1.99                                                 | 1.39   | 1.25   | 1.11   | .96    | .82    | .68    | .53    | .39    | .24    | .10    |
| 42                                                              | 44            | 2.08                                                 | 1.49   | 1.35   | 1.20   | 1.06   | .92    | .77    | .63    | .48    | .34    | .20    |
| 44                                                              | 46            | 2.18                                                 | 1.59   | 1.44   | 1.30   | 1.16   | 1.01   | .87    | .73    | .58    | .44    | .29    |
| 46                                                              | 48            | 2.28                                                 | 1.69   | 1.54   | 1.40   | 1.25   | 1.11   | .97    | .82    | .68    | .53    | .39    |
| 48                                                              | 50            | 2.38                                                 | 1.78   | 1.64   | 1.49   | 1.35   | 1.21   | 1.06   | .92    | .78    | .63    | .49    |
| 50                                                              | 52            | 2.47                                                 | 1.88   | 1.74   | 1.59   | 1.45   | 1.30   | 1.16   | 1.02   | .87    | .73    | .58    |
| 52                                                              | 54            | 2.57                                                 | 1.98   | 1.83   | 1.69   | 1.54   | 1.40   | 1.26   | 1.11   | .97    | .83    | .68    |
| 54                                                              | 56            | 2.67                                                 | 2.07   | 1.93   | 1.79   | 1.64   | 1.50   | 1.35   | 1.21   | 1.07   | .92    | .78    |
| 56                                                              | 58            | 2.76                                                 | 2.17   | 2.03   | 1.88   | 1.74   | 1.59   | 1.45   | 1.31   | 1.16   | 1.02   | .88    |
| 58                                                              | 60            | 2.86                                                 | 2.27   | 2.12   | 1.98   | 1.84   | 1.69   | 1.55   | 1.40   | 1.26   | 1.12   | .97    |
| 60                                                              | 62            | 2.96                                                 | 2.36   | 2.22   | 2.08   | 1.93   | 1.79   | 1.65   | 1.50   | 1.36   | 1.21   | 1.07   |
| 62                                                              | 64            | 3.05                                                 | 2.46   | 2.32   | 2.17   | 2.03   | 1.89   | 1.74   | 1.60   | 1.45   | 1.31   | 1.17   |
| 64                                                              | 66            | 3.15                                                 | 2.56   | 2.41   | 2.27   | 2.13   | 1.98   | 1.84   | 1.70   | 1.55   | 1.41   | 1.26   |
| 66                                                              | 68            | 3.25                                                 | 2.66   | 2.51   | 2.37   | 2.22   | 2.08   | 1.94   | 1.79   | 1.65   | 1.50   | 1.36   |
| 68                                                              | 70            | 3.35                                                 | 2.75   | 2.61   | 2.46   | 2.32   | 2.18   | 2.03   | 1.89   | 1.75   | 1.60   | 1.46   |
| 70                                                              | 72            | 3.44                                                 | 2.85   | 2.71   | 2.56   | 2.42   | 2.27   | 2.13   | 1.99   | 1.84   | 1.70   | 1.55   |
| 72                                                              | 74            | 3.54                                                 | 2.95   | 2.81   | 2.66   | 2.52   | 2.38   | 2.23   | 2.09   | 1.94   | 1.80   | 1.66   |
| 74                                                              | 76            | 3.65                                                 | 3.06   | 2.91   | 2.77   | 2.63   | 2.48   | 2.34   | 2.19   | 2.05   | 1.91   | 1.76   |
| 76                                                              | 78            | 3.75                                                 | 3.16   | 3.02   | 2.87   | 2.73   | 2.59   | 2.44   | 2.30   | 2.15   | 2.01   | 1.87   |
| 78                                                              | 80            | 3.86                                                 | 3.27   | 3.12   | 2.98   | 2.84   | 2.69   | 2.55   | 2.40   | 2.26   | 2.12   | 1.97   |
| 80                                                              | 82            | 3.96                                                 | 3.37   | 3.23   | 3.08   | 2.94   | 2.80   | 2.65   | 2.51   | 2.36   | 2.22   | 2.08   |
| 82                                                              | 84            | 4.07                                                 | 3.48   | 3.33   | 3.19   | 3.05   | 2.90   | 2.76   | 2.61   | 2.47   | 2.33   | 2.18   |
| 84                                                              | 86            | 4.17                                                 | 3.58   | 3.44   | 3.29   | 3.15   | 3.01   | 2.86   | 2.72   | 2.57   | 2.43   | 2.29   |
| 86                                                              | 88            | 4.28                                                 | 3.69   | 3.54   | 3.40   | 3.26   | 3.11   | 2.97   | 2.82   | 2.68   | 2.54   | 2.39   |
| 88                                                              | 90            | 4.38                                                 | 3.79   | 3.65   | 3.50   | 3.36   | 3.22   | 3.07   | 2.93   | 2.78   | 2.64   | 2.50   |
| 90                                                              | 92            | 4.49                                                 | 3.90   | 3.75   | 3.61   | 3.47   | 3.32   | 3.18   | 3.03   | 2.89   | 2.75   | 2.60   |
| 92                                                              | 94            | 4.59                                                 | 4.00   | 3.86   | 3.71   | 3.57   | 3.43   | 3.28   | 3.14   | 2.99   | 2.85   | 2.71   |
| 94                                                              | 96            | 4.70                                                 | 4.11   | 3.96   | 3.82   | 3.68   | 3.53   | 3.39   | 3.24   | 3.10   | 2.96   | 2.81   |
| 96                                                              | 98            | 4.80                                                 | 4.21   | 4.07   | 3.92   | 3.78   | 3.64   | 3.49   | 3.35   | 3.20   | 3.06   | 2.92   |
| 98                                                              | 100           | 4.91                                                 | 4.32   | 4.17   | 4.03   | 3.89   | 3.74   | 3.60   | 3.45   | 3.31   | 3.17   | 3.02   |
| 100                                                             | 102           | 5.01                                                 | 4.42   | 4.28   | 4.13   | 3.99   | 3.85   | 3.70   | 3.56   | 3.41   | 3.27   | 3.13   |
| 102                                                             | 104           | 5.12                                                 | 4.53   | 4.38   | 4.24   | 4.10   | 3.95   | 3.81   | 3.66   | 3.52   | 3.38   | 3.23   |
| 104                                                             | 106           | 5.22                                                 | 4.63   | 4.49   | 4.34   | 4.20   | 4.06   | 3.91   | 3.77   | 3.62   | 3.48   | 3.34   |
| 106                                                             | 108           | 5.33                                                 | 4.74   | 4.59   | 4.45   | 4.31   | 4.16   | 4.02   | 3.87   | 3.73   | 3.59   | 3.44   |
| 108                                                             | 110           | 5.43                                                 | 4.84   | 4.70   | 4.55   | 4.41   | 4.27   | 4.12   | 3.98   | 3.83   | 3.69   | 3.55   |
| 110                                                             | 112           | 5.54                                                 | 4.95   | 4.80   | 4.66   | 4.52   | 4.37   | 4.23   | 4.08   | 3.94   | 3.80   | 3.65   |
| 112                                                             | 114           | 5.64                                                 | 5.05   | 4.91   | 4.76   | 4.62   | 4.48   | 4.33   | 4.19   | 4.04   | 3.90   | 3.76   |

**Massachusetts DAILY payroll period, effective January 1, 2012 (cont'd.)**  
**If the payroll period with respect to an employee is DAILY**

| And the wages are: |               | And the number of withholding exemptions claimed is:            |       |       |       |       |       |       |       |      |      |      |
|--------------------|---------------|-----------------------------------------------------------------|-------|-------|-------|-------|-------|-------|-------|------|------|------|
| At least           | But less than | 0                                                               | 1     | 2     | 3     | 4     | 5     | 6     | 7     | 8    | 9    | 10   |
|                    |               | The amount of Massachusetts income tax to be withheld shall be: |       |       |       |       |       |       |       |      |      |      |
| <b>114</b>         | <b>116</b>    | 5.75                                                            | 5.16  | 5.01  | 4.87  | 4.73  | 4.58  | 4.44  | 4.29  | 4.15 | 4.01 | 3.86 |
| <b>116</b>         | <b>118</b>    | 5.85                                                            | 5.26  | 5.12  | 4.97  | 4.83  | 4.69  | 4.54  | 4.40  | 4.25 | 4.11 | 3.97 |
| <b>118</b>         | <b>120</b>    | 5.96                                                            | 5.37  | 5.22  | 5.08  | 4.94  | 4.79  | 4.65  | 4.50  | 4.36 | 4.22 | 4.07 |
| <b>120</b>         | <b>122</b>    | 6.06                                                            | 5.47  | 5.33  | 5.18  | 5.04  | 4.90  | 4.75  | 4.61  | 4.46 | 4.32 | 4.18 |
| <b>122</b>         | <b>124</b>    | 6.17                                                            | 5.58  | 5.43  | 5.29  | 5.15  | 5.00  | 4.86  | 4.71  | 4.57 | 4.43 | 4.28 |
| <b>124</b>         | <b>126</b>    | 6.27                                                            | 5.68  | 5.54  | 5.39  | 5.25  | 5.11  | 4.96  | 4.82  | 4.67 | 4.53 | 4.39 |
| <b>126</b>         | <b>128</b>    | 6.38                                                            | 5.79  | 5.64  | 5.50  | 5.36  | 5.21  | 5.07  | 4.92  | 4.78 | 4.64 | 4.49 |
| <b>128</b>         | <b>130</b>    | 6.48                                                            | 5.89  | 5.75  | 5.60  | 5.46  | 5.32  | 5.17  | 5.03  | 4.88 | 4.74 | 4.60 |
| <b>130</b>         | <b>132</b>    | 6.59                                                            | 6.00  | 5.85  | 5.71  | 5.57  | 5.42  | 5.28  | 5.13  | 4.99 | 4.85 | 4.70 |
| <b>132</b>         | <b>134</b>    | 6.69                                                            | 6.10  | 5.96  | 5.81  | 5.67  | 5.53  | 5.38  | 5.24  | 5.09 | 4.95 | 4.81 |
| <b>134</b>         | <b>136</b>    | 6.80                                                            | 6.21  | 6.06  | 5.92  | 5.78  | 5.63  | 5.49  | 5.34  | 5.20 | 5.06 | 4.91 |
| <b>136</b>         | <b>138</b>    | 6.90                                                            | 6.31  | 6.17  | 6.02  | 5.88  | 5.74  | 5.59  | 5.45  | 5.30 | 5.16 | 5.02 |
| <b>138</b>         | <b>140</b>    | 7.01                                                            | 6.42  | 6.27  | 6.13  | 5.99  | 5.84  | 5.70  | 5.55  | 5.41 | 5.27 | 5.12 |
| <b>140</b>         | <b>142</b>    | 7.11                                                            | 6.52  | 6.38  | 6.23  | 6.09  | 5.95  | 5.80  | 5.66  | 5.51 | 5.37 | 5.23 |
| <b>142</b>         | <b>144</b>    | 7.22                                                            | 6.63  | 6.48  | 6.34  | 6.20  | 6.05  | 5.91  | 5.76  | 5.62 | 5.48 | 5.33 |
| <b>144</b>         | <b>146</b>    | 7.32                                                            | 6.73  | 6.59  | 6.44  | 6.30  | 6.16  | 6.01  | 5.87  | 5.72 | 5.58 | 5.44 |
| <b>146</b>         | <b>148</b>    | 7.43                                                            | 6.84  | 6.69  | 6.55  | 6.41  | 6.26  | 6.12  | 5.97  | 5.83 | 5.69 | 5.54 |
| <b>148</b>         | <b>150</b>    | 7.53                                                            | 6.94  | 6.80  | 6.65  | 6.51  | 6.37  | 6.22  | 6.08  | 5.93 | 5.79 | 5.65 |
| <b>150</b>         | <b>152</b>    | 7.64                                                            | 7.05  | 6.90  | 6.76  | 6.62  | 6.47  | 6.33  | 6.18  | 6.04 | 5.90 | 5.75 |
| <b>152</b>         | <b>154</b>    | 7.74                                                            | 7.15  | 7.01  | 6.86  | 6.72  | 6.58  | 6.43  | 6.29  | 6.14 | 6.00 | 5.86 |
| <b>154</b>         | <b>156</b>    | 7.85                                                            | 7.26  | 7.11  | 6.97  | 6.83  | 6.68  | 6.54  | 6.39  | 6.25 | 6.11 | 5.96 |
| <b>156</b>         | <b>158</b>    | 7.95                                                            | 7.36  | 7.22  | 7.07  | 6.93  | 6.79  | 6.64  | 6.50  | 6.35 | 6.21 | 6.07 |
| <b>158</b>         | <b>160</b>    | 8.06                                                            | 7.47  | 7.32  | 7.18  | 7.04  | 6.89  | 6.75  | 6.60  | 6.46 | 6.32 | 6.17 |
| <b>160</b>         | <b>162</b>    | 8.16                                                            | 7.57  | 7.43  | 7.28  | 7.14  | 7.00  | 6.85  | 6.71  | 6.56 | 6.42 | 6.28 |
| <b>162</b>         | <b>164</b>    | 8.27                                                            | 7.68  | 7.53  | 7.39  | 7.25  | 7.10  | 6.96  | 6.81  | 6.67 | 6.53 | 6.38 |
| <b>164</b>         | <b>166</b>    | 8.37                                                            | 7.78  | 7.64  | 7.49  | 7.35  | 7.21  | 7.06  | 6.92  | 6.77 | 6.63 | 6.49 |
| <b>166</b>         | <b>168</b>    | 8.48                                                            | 7.89  | 7.74  | 7.60  | 7.46  | 7.31  | 7.17  | 7.02  | 6.88 | 6.74 | 6.59 |
| <b>168</b>         | <b>170</b>    | 8.58                                                            | 7.99  | 7.85  | 7.70  | 7.56  | 7.42  | 7.27  | 7.13  | 6.98 | 6.84 | 6.70 |
| <b>170</b>         | <b>172</b>    | 8.69                                                            | 8.10  | 7.95  | 7.81  | 7.67  | 7.52  | 7.38  | 7.23  | 7.09 | 6.95 | 6.80 |
| <b>172</b>         | <b>174</b>    | 8.79                                                            | 8.20  | 8.06  | 7.91  | 7.77  | 7.63  | 7.48  | 7.34  | 7.19 | 7.05 | 6.91 |
| <b>174</b>         | <b>176</b>    | 8.90                                                            | 8.31  | 8.16  | 8.02  | 7.88  | 7.73  | 7.59  | 7.44  | 7.30 | 7.16 | 7.01 |
| <b>176</b>         | <b>178</b>    | 9.00                                                            | 8.41  | 8.27  | 8.12  | 7.98  | 7.84  | 7.69  | 7.55  | 7.40 | 7.26 | 7.12 |
| <b>178</b>         | <b>180</b>    | 9.11                                                            | 8.52  | 8.37  | 8.23  | 8.09  | 7.94  | 7.80  | 7.65  | 7.51 | 7.37 | 7.22 |
| <b>180</b>         | <b>182</b>    | 9.21                                                            | 8.62  | 8.48  | 8.33  | 8.19  | 8.05  | 7.90  | 7.76  | 7.61 | 7.47 | 7.33 |
| <b>182</b>         | <b>184</b>    | 9.32                                                            | 8.73  | 8.58  | 8.44  | 8.30  | 8.15  | 8.01  | 7.86  | 7.72 | 7.58 | 7.43 |
| <b>184</b>         | <b>186</b>    | 9.42                                                            | 8.83  | 8.69  | 8.54  | 8.40  | 8.26  | 8.11  | 7.97  | 7.82 | 7.68 | 7.54 |
| <b>186</b>         | <b>188</b>    | 9.53                                                            | 8.94  | 8.79  | 8.65  | 8.51  | 8.36  | 8.22  | 8.07  | 7.93 | 7.79 | 7.64 |
| <b>188</b>         | <b>190</b>    | 9.63                                                            | 9.04  | 8.90  | 8.75  | 8.61  | 8.47  | 8.32  | 8.18  | 8.03 | 7.89 | 7.75 |
| <b>190</b>         | <b>192</b>    | 9.74                                                            | 9.15  | 9.00  | 8.86  | 8.72  | 8.57  | 8.43  | 8.28  | 8.14 | 8.00 | 7.85 |
| <b>192</b>         | <b>194</b>    | 9.84                                                            | 9.25  | 9.11  | 8.96  | 8.82  | 8.68  | 8.53  | 8.39  | 8.24 | 8.10 | 7.96 |
| <b>194</b>         | <b>196</b>    | 9.95                                                            | 9.36  | 9.21  | 9.07  | 8.93  | 8.78  | 8.64  | 8.49  | 8.35 | 8.21 | 8.06 |
| <b>196</b>         | <b>198</b>    | 10.05                                                           | 9.46  | 9.32  | 9.17  | 9.03  | 8.89  | 8.74  | 8.60  | 8.45 | 8.31 | 8.17 |
| <b>198</b>         | <b>200</b>    | 10.16                                                           | 9.57  | 9.42  | 9.28  | 9.14  | 8.99  | 8.85  | 8.70  | 8.56 | 8.42 | 8.27 |
| <b>200</b>         | <b>202</b>    | 10.26                                                           | 9.67  | 9.53  | 9.38  | 9.24  | 9.10  | 8.95  | 8.81  | 8.66 | 8.52 | 8.38 |
| <b>202</b>         | <b>204</b>    | 10.37                                                           | 9.78  | 9.63  | 9.49  | 9.35  | 9.20  | 9.06  | 8.91  | 8.77 | 8.63 | 8.48 |
| <b>204</b>         | <b>206</b>    | 10.47                                                           | 9.88  | 9.74  | 9.59  | 9.45  | 9.31  | 9.16  | 9.02  | 8.87 | 8.73 | 8.59 |
| <b>206</b>         | <b>208</b>    | 10.58                                                           | 9.99  | 9.84  | 9.70  | 9.56  | 9.41  | 9.27  | 9.12  | 8.98 | 8.84 | 8.69 |
| <b>208</b>         | <b>210</b>    | 10.68                                                           | 10.09 | 9.95  | 9.80  | 9.66  | 9.52  | 9.37  | 9.23  | 9.08 | 8.94 | 8.80 |
| <b>210</b>         | <b>212</b>    | 10.79                                                           | 10.20 | 10.05 | 9.91  | 9.77  | 9.62  | 9.48  | 9.33  | 9.19 | 9.05 | 8.90 |
| <b>212</b>         | <b>214</b>    | 10.89                                                           | 10.30 | 10.16 | 10.01 | 9.87  | 9.73  | 9.58  | 9.44  | 9.29 | 9.15 | 9.01 |
| <b>214</b>         | <b>216</b>    | 11.00                                                           | 10.41 | 10.26 | 10.12 | 9.98  | 9.83  | 9.69  | 9.54  | 9.40 | 9.26 | 9.11 |
| <b>216</b>         | <b>218</b>    | 11.10                                                           | 10.51 | 10.37 | 10.22 | 10.08 | 9.94  | 9.79  | 9.65  | 9.50 | 9.36 | 9.22 |
| <b>218</b>         | <b>220</b>    | 11.21                                                           | 10.62 | 10.47 | 10.33 | 10.19 | 10.04 | 9.90  | 9.75  | 9.61 | 9.47 | 9.32 |
| <b>220</b>         | <b>222</b>    | 11.31                                                           | 10.72 | 10.58 | 10.43 | 10.29 | 10.15 | 10.00 | 9.86  | 9.71 | 9.57 | 9.43 |
| <b>222</b>         | <b>224</b>    | 11.42                                                           | 10.83 | 10.68 | 10.54 | 10.40 | 10.25 | 10.11 | 9.96  | 9.82 | 9.68 | 9.53 |
| <b>224</b>         | <b>226</b>    | 11.52                                                           | 10.93 | 10.79 | 10.64 | 10.50 | 10.36 | 10.21 | 10.07 | 9.92 | 9.78 | 9.64 |



# Massachusetts Income Tax Withholding System Percentage Methods for Wages Paid from January 1, 2012

Rev. 11/11

**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 **.0525** 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: \$2.42; biweekly: \$4.85; semimonthly: \$5.25; monthly: \$10.50; daily: \$0.35; annually: \$126.00.

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: \$2.22; biweekly: \$4.44; semimonthly: \$4.81; monthly: \$9.63; daily: \$0.32; annually: \$115.50.

## 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, 2012 and thereafter

Rev. 11/11

**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, 5.25% 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 **.0525** 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

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### Where to get forms and publications

To obtain Massachusetts forms and publications by phone, call the Department's main information lines at (617) 887-MDOR 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 [www.mass.gov/dor](http://www.mass.gov/dor).

# Resources

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



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

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|                                                 |          |                 |          |
|-------------------------------------------------|----------|-----------------|----------|
| DOR Telephone Numbers in Boston (area code 617) |          |                 |          |
| Corporation Excise Tax                          | 887-MDOR | Sales/Use Tax   | 887-MDOR |
| Income Tax                                      | 887-MDOR | Withholding Tax | 887-MDOR |
| Meals and Room Occupancy Taxes                  | 887-MDOR | Teletype (TTY)  | 887-6140 |

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

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## For guidance on running your business

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

**Department of Unemployment Assistance**  
Unemployment insurance information (617) 626-5075  
Customer Service  
For assistance in finding employees.

**Office of the Attorney General**  
Division of Fair Labor and Business Practice (617) 727-2200  
For Massachusetts wage and hour laws.

**U.S. Small Business Administration (SBA)**  
General Information (617) 565-5590  
Service Corps of Retired Executives (SCORE) (617) 565-5591  
SCORE workshop presents advice and suggestions to persons planning new businesses, or who are looking for assistance in the operation of new businesses.

Economic Development Division (617) 565-5580  
For loan guaranty programs.

**U.S. Department of Labor**  
Wage and Hour Division (617) 624-6700  
For U.S. wage and hour laws.

Occupational Safety and Health Administration (617) 624-6700  
For health and safety requirements.

**Internal Revenue Service**  
Federal tax forms 1-800-829-3676  
General information 1-800-829-1040