MASSACHUSETTS SALES/USE TAX COLLECTION SCHEDULE

6.25% Sales Tax

including prepared food and all beverages

Amount of sale	Tax	Amount of sale	Tax	Amount of sale	Tax	Amount of sale	Tax	Amount of sale	Tax
$0.08 – $0.23	$0.01	$6.48 – $6.63	$0.41	$12.88 – $13.03	$0.81	$19.28 – $19.43	$1.21	$25.68 – $25.83	$1.61
0.24 – 0.39	0.02	6.64 – 6.79	0.42	13.04 – 13.19	0.82	19.44 – 19.59	1.22	25.84 – 25.99	1.62
0.40 – 0.55	0.03	6.80 – 6.95	0.43	13.20 – 13.35	0.83	19.60 – 19.75	1.23	26.00 – 26.15	1.63
0.56 – 0.71	0.04	6.96 – 7.11	0.44	13.36 – 13.51	0.84	19.76 – 19.91	1.24	26.16 – 26.31	1.64
0.72 – 0.87	0.05	7.12 – 7.27	0.45	13.52 – 13.67	0.85	19.92 – 20.07	1.25	26.32 – 26.47	1.65
0.88 – 1.03	0.06	7.28 – 7.43	0.46	13.68 – 13.83	0.86	20.08 – 20.23	1.26	26.48 – 26.63	1.66
1.04 – 1.19	0.07	7.44 – 7.59	0.47	13.84 – 13.99	0.87	20.24 – 20.39	1.27	26.64 – 26.79	1.67
1.20 – 1.35	0.08	7.60 – 7.75	0.48	14.00 – 14.15	0.88	20.40 – 20.55	1.28	26.80 – 26.95	1.68
1.36 – 1.51	0.09	7.76 – 7.91	0.49	14.16 – 14.31	0.89	20.56 – 20.71	1.29	26.96 – 27.11	1.69
1.52 – 1.67	0.10	7.92 – 8.07	0.50	14.32 – 14.47	0.90	20.72 – 20.87	1.30	27.12 – 27.27	1.70
1.68 – 1.83	0.11	8.08 – 8.23	0.51	14.48 – 14.63	0.91	20.88 – 21.03	1.31	27.28 – 27.43	1.71
1.84 – 1.99	0.12	8.24 – 8.39	0.52	14.64 – 14.79	0.92	21.04 – 21.19	1.32	27.44 – 27.59	1.72
2.00 – 2.15	0.13	8.40 – 8.55	0.53	14.80 – 14.95	0.93	21.20 – 21.35	1.33	27.60 – 27.75	1.73
2.16 – 2.31	0.14	8.56 – 8.71	0.54	14.96 – 15.11	0.94	21.36 – 21.51	1.34	27.76 – 27.91	1.74
2.32 – 2.47	0.15	8.72 – 8.87	0.55	15.12 – 15.27	0.95	21.52 – 21.67	1.35	27.92 – 28.07	1.75
2.48 – 2.63	0.16	8.88 – 9.03	0.56	15.28 – 15.43	0.96	21.68 – 21.83	1.36	28.08 – 28.23	1.76
2.64 – 2.79	0.17	9.04 – 9.19	0.57	15.44 – 15.59	0.97	21.84 – 21.99	1.37	28.24 – 28.39	1.77
2.80 – 2.95	0.18	9.20 – 9.35	0.58	15.60 – 15.75	0.98	22.00 – 22.15	1.38	28.40 – 28.55	1.78
2.96 – 3.11	0.19	9.36 – 9.51	0.59	15.76 – 15.91	0.99	22.16 – 22.31	1.39	28.56 – 28.71	1.79
3.12 – 3.27	0.20	9.52 – 9.67	0.60	15.92 – 16.07	1.00	22.32 – 22.47	1.40	28.72 – 28.87	1.80
3.28 – 3.43	0.21	9.68 – 9.83	0.61	16.08 – 16.23	1.01	22.48 – 22.63	1.41	28.88 – 29.03	1.81
3.44 – 3.59	0.22	9.84 – 9.99	0.62	16.24 – 16.39	1.02	22.64 – 22.79	1.42	29.04 – 29.19	1.82
3.60 – 3.75	0.23	10.00 – 10.15	0.63	16.40 – 16.55	1.03	22.80 – 22.95	1.43	29.20 – 29.35	1.83
3.76 – 3.91	0.24	10.16 – 10.31	0.64	16.56 – 16.71	1.04	22.96 – 23.11	1.44	29.36 – 29.51	1.84
3.92 – 4.07	0.25	10.32 – 10.47	0.65	16.72 – 16.87	1.05	23.12 – 23.27	1.45	29.52 – 29.67	1.85
4.08 – 4.23	0.26	10.48 – 10.63	0.66	16.88 – 17.03	1.06	23.28 – 23.43	1.46	29.68 – 29.83	1.86
4.24 – 4.39	0.27	10.64 – 10.79	0.67	17.04 – 17.19	1.07	23.44 – 23.59	1.47	29.84 – 29.99	1.87
4.40 – 4.55	0.28	10.80 – 10.95	0.68	17.20 – 17.35	1.08	23.60 – 23.75	1.48	30.00 – 30.15	1.88
4.56 – 4.71	0.29	10.96 – 11.11	0.69	17.36 – 17.51	1.09	23.76 – 23.91	1.49	30.16 – 30.31	1.89
4.72 – 4.87	0.30	11.12 – 11.27	0.70	17.52 – 17.67	1.10	23.92 – 24.07	1.50	30.32 – 30.47	1.90
4.88 – 5.03	0.31	11.28 – 11.43	0.71	17.68 – 17.83	1.11	24.08 – 24.23	1.51	30.48 – 30.63	1.91
5.04 – 5.19	0.32	11.44 – 11.59	0.72	17.84 – 17.99	1.12	24.24 – 24.39	1.52	30.64 – 30.79	1.92
5.20 – 5.35	0.33	11.60 – 11.75	0.73	18.00 – 18.15	1.13	24.40 – 24.55	1.53	30.80 – 30.95	1.93
5.36 – 5.51	0.34	11.76 – 11.91	0.74	18.16 – 18.31	1.14	24.56 – 24.71	1.54	30.96 – 31.11	1.94
5.52 – 5.67	0.35	11.92 – 12.07	0.75	18.32 – 18.47	1.15	24.72 – 24.87	1.55	31.12 – 31.27	1.95
5.68 – 5.83	0.36	12.08 – 12.23	0.76	18.48 – 18.63	1.16	24.88 – 25.03	1.56	31.28 – 31.43	1.96
5.84 – 5.99	0.37	12.24 – 12.39	0.77	18.64 – 18.79	1.17	25.04 – 25.19	1.57	31.44 – 31.59	1.97
6.00 – 6.15	0.38	12.40 – 12.55	0.78	18.80 – 18.95	1.18	25.20 – 25.35	1.58	31.60 – 31.75	1.98
6.16 – 6.31	0.39	12.56 – 12.71	0.79	18.96 – 19.11	1.19	25.36 – 25.51	1.59	31.76 – 31.91	1.99
6.32 – 6.47	0.40	12.72 – 12.87	0.80	19.12 – 19.27	1.20	25.52 – 25.67	1.60	31.92 – 32.07	2.00

Effective August 1, 2009, the so-called “bracket” system for the computation of sales and use taxes is replaced with a rounding method. Vendors must compute the tax due to the third decimal place, rounding up to the next whole cent whenever the third decimal place is greater than 4. The tax may be computed on an item or an invoice basis.

Example: A vendor sells a taxable item for $30.00. The tax due is computed by multiplying $30 × .0625 = $1.875. As the third decimal place (in this example, 5) is greater than 4, the tax is rounded up to the next whole cent, from $1.875 to $1.88.