



*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Rulings and Regulations Bureau*

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Boston, MA 02114-9566

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**THE COMMONWEALTH OF MASSACHUSETTS**  
**DEPARTMENT OF REVENUE**

**NOTICE OF PUBLIC HEARING**

The Department of Revenue (“DOR”) is holding this public hearing remotely. Details and instructions for participating and testifying remotely (such as through a phone line or online connection) at the remote public hearing will be published online at <https://www.mass.gov/service-details/public-hearings-dor> and are included in this notice below. If you plan to testify at the remote hearing, DOR strongly encourages you to register in advance; see below for instructions. DOR encourages you to submit written testimony in addition to, or instead of, providing testimony at the hearing; see below for instructions. Additionally, requests for copies of the proposed regulation will not be accepted in person. Details for obtaining copies of the proposed regulation are set forth below.

Join Zoom Meeting

<https://us02web.zoom.us/j/85157723184?pwd=vjBmscJP6pXm7dMVYS55iuEzO3crrB.1>

Meeting ID: 851 5772 3184

Passcode: 603862

One Tap Mobile

+1-305-224-1968

Join instructions

[https://us02web.zoom.us/meetings/85157723184/invitations?signature=9EnfwY066ME126AO\\_IGqdkGrAJxIPOdk8glrnO7ed4o](https://us02web.zoom.us/meetings/85157723184/invitations?signature=9EnfwY066ME126AO_IGqdkGrAJxIPOdk8glrnO7ed4o)

Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulations:

830 CMR 62B.2.1: Withholding of Taxes on Wages and Other Payments

830 CMR 62B.2.3: Motion Picture Production Company Withholding

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Scheduled Hearing Date:

Wednesday, December 10, 2025, at 1:00 p.m.

Subject Matter:

830 CMR 62B.2.1 explains the requirements of employers and other persons to withhold the Massachusetts income tax on wages and payments, as required by M.G.L. c. 62B, §§ 1 through 12. The proposed regulation contains revisions to incorporate the 4% surtax on income over a certain threshold. Specifically, the proposed regulation provides that withholding agents must withhold the 4% surtax from payments made to certain individual performers where the aggregate amount of such payments in a given year exceeds the surtax threshold for that year. In addition, the proposed regulation clarifies that the amount of tax to withhold is determined based on the calculation methods or tables, as applicable, provided by the Commissioner.

830 CMR 62B.2.3 establishes and explains the requirements of motion picture production companies to withhold Massachusetts personal income tax on payments to entities that provide services (referred to in the regulation as “independent contractors” and “loan-outs”) for the production of a motion picture in Massachusetts. The proposed regulation contains revisions to incorporate the 4% surtax. Specifically, the proposed regulation provides that motion picture production companies must withhold the 4% surtax from payments made to independent contractors and loan-outs for the production of a motion picture where the annual aggregate amount of such payments exceeds the surtax’s threshold. The proposed regulation also revises several examples to incorporate the implications of withholding the surtax when determining the amount of the motion picture production company credit a production company can claim.

Information:

Individuals who notify DOR of their intent to testify at the hearing will be afforded an earlier opportunity to speak. Speakers are strongly encouraged to notify DOR of their intention to testify at the hearing by emailing their full name, mailing address and organization or affiliation, if any to [RulesandRegs@dor.state.ma.us](mailto:RulesandRegs@dor.state.ma.us) by December 9, 2025.

Individuals may also submit written testimony by emailing the Rulings and Regulations Bureau at [RulesandRegs@dor.state.ma.us](mailto:RulesandRegs@dor.state.ma.us).

Please submit electronic testimony as an attached Word document or as text within the body of the email with the name of the regulation in the subject line. All submissions must include the sender’s full name, mailing address, and organization

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or affiliation, if any. Individuals who are unable to submit testimony by email should mail written testimony to the Rulings and Regulations Bureau, Post Office Box 9566, Boston, Massachusetts 02114-9566. Written testimony must be submitted by 5:00 p.m. on December 10, 2025.

Copies of the proposed regulation will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition the proposed regulation is posted on the Department of Revenue's Web site at:

<https://www.mass.gov/info-details/proposed-regulations-dor>.

*Geoffrey E. Snyder*  
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Commissioner of Revenue

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Small Business Impact Statement pursuant to G.L. c. 30A, §§ 2 and 3

830 CMR 62B.2.1 explains the requirements of employers and other persons to withhold the Massachusetts income tax on wages and payments, as required by M.G.L. c. 62B, §§ 1 through 12.

830 CMR 62B.2.3 establishes and explains the requirements of motion picture production companies to withhold Massachusetts personal income tax on payments to entities that provide services (referred to in the regulation as “independent contractors” and “loan-outs”) for the production of a motion picture in Massachusetts

For each regulation, the Department estimated there are 1,004,464 small businesses that may be impacted by these proposed regulations. No projected reporting, record keeping, or other administrative costs directed at small businesses have been identified as required for compliance with the proposed regulation amendment. Additionally, the proposed regulation amendment does not contain design or performance standards directed at small businesses and does not duplicate or conflict with other regulations of DOR. DOR has not identified any regulations of other agencies that conflict with this proposed regulation amendment. And finally, the proposed regulation amendment is likely to neither deter nor encourage the formation of new businesses, small or otherwise, in the Commonwealth.