

Income = AGI + Non-taxable SS + Non-taxable IRA/Pensions/Annuities + Public Assistance

2017 Massachusetts Sales Tax Exemption for Sch A							
Income		Exemptions					
At Least	Not Over	1	2	3	4	5	Over 5
-	20,000	243	257	265	272	277	284
20,000	30,000	375	396	409	419	427	438
30,000	40,000	445	470	486	497	507	519
40,000	50,000	506	534	552	565	576	590
50,000	60,000	561	592	612	626	638	653
60,000	70,000	611	644	666	681	694	711
70,000	80,000	657	693	716	732	746	764
80,000	90,000	700	738	762	780	794	814
90,000	100,000	740	781	806	825	840	860
100,000	120,000	794	838	865	885	901	923
120,000	140,000	865	912	941	963	981	1005
140,000	160,000	930	981	1013	1036	1055	1081
160,000	180,000	991	1045	1079	1104	1124	1151
180,000	200,000	1049	1106	1142	1168	1190	1218
200,000	225,000	1110	1170	1208	1235	1258	1288
225,000	250,000	1175	1238	1278	1307	1331	1363
250,000	275,000	1236	1303	1345	1375	1400	1434
275,000	300,000	1295	1365	1408	1441	1467	1502
300,000	or more	1645	1733	1788	1829	1861	1906

2018 Massachusetts Sales Tax Exemption for Sch A							
Income		Exemptions					
At Least	Not Over	1	2	3	4	5	Over 5
-	20,000	283	303	316	325	332	342
20,000	30,000	409	438	457	470	481	495
30,000	40,000	473	507	528	543	556	572
40,000	50,000	527	565	588	606	619	638
50,000	60,000	575	616	642	661	676	696
60,000	70,000	618	662	689	710	726	748
70,000	80,000	657	704	733	755	772	795
80,000	90,000	693	743	773	796	814	839
90,000	100,000	727	779	811	835	854	880
100,000	120,000	771	826	861	886	906	934
120,000	140,000	829	888	925	952	974	1003
140,000	160,000	882	945	984	1013	1036	1068
160,000	180,000	930	997	1038	1069	1094	1127
180,000	200,000	976	1046	1089	1122	1147	1182
200,000	225,000	1023	1096	1142	1176	1203	1239
225,000	250,000	1073	1150	1198	1234	1262	1300
250,000	275,000	1121	1201	1251	1288	1317	1357
275,000	300,000	1165	1249	1301	1339	1370	1412
300,000	or more	1426	1529	1593	1640	1677	1728