

WORKING FAMILIES TAX CUT

# Benefits to Families from the Working Families Tax Cut

Massachusetts | Tax Year 2025

ESTIMATED AVERAGE TAX CUT

\$1,275

KEY GROUPS

KEY GROUP	AVERAGE TAX SAVINGS
Head of Household	\$664
Families with Children	\$2,141
Joint Filers with 2+ Children	\$3,726
Households without Children	\$1,025
Seniors (65+)	\$1,485

ILLUSTRATIVE HOUSEHOLDS

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX RELIEF
Retired federal worker couple	Social Security based on national average annual benefits (\$24,852 and \$11,808); pension modeled as \$25,000 and \$20,000 in taxable retirement income	\$1,486
Single restaurant server	\$37,463 median local wage; tips assumed at 45% of earnings; no children	\$452
Teacher and office clerk family	\$88,148 and \$50,332 median local wages; married couple with 2 children	\$947
Single nurse with overtime	\$104,978 median local wage; overtime pay assumed at 5% of earnings; no children	\$3,002
Single-parent home health aide	\$40,686 median local wage; 1 child	\$206
Electrician family	One earner at \$84,542 median local wage; married couple with 1 child	\$487
Plumber family	One earner at \$85,716 median local wage; married couple with 1 child	\$487
Construction worker family	One earner at \$64,271 median local wage; married couple with 1 child	\$309
Police officer family	One earner at \$80,929 median local wage; married couple with 2 children	\$687

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX RELIEF
Firefighter family	One earner at \$75,266 median local wage; married couple with 2 children	\$687
Truck driver and home health aide family	\$62,418 and \$40,686 median local wages; married couple with 2 children	\$702

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**Methodology:** Average tax changes are modeled using Tax-Calculator. Illustrative household examples are modeled in PolicyEngine using geography-specific wage inputs where available and do not reflect geography-wide averages.

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**America First Policy Institute**