

# Tax Incentive

## Program Overview

The program is open to companies engaged in life sciences research and development, commercialization and manufacturing in Massachusetts. The program provides incentives to companies, of all sizes, looking to expand their efforts by creating new, long-term jobs in Massachusetts.

**The deadline to apply is March 31, 2026 at 2 p.m. EST.**

## Program Highlights

- Minimum base award per new job created of \$18,000
- Potential premium awards per job for manufacturing jobs, smaller companies, companies in outlying counties, and companies new to the state
- Minimum number of new jobs created during calendar year 2026 of 10 (5 if company has fewer than 50 FTEs or if company is located in an outlying county)
- Companies must retain net new jobs for 3 years
- Companies must have at least 10 FTEs in Massachusetts on Dec. 31, 2025

“We must continue to meet the moment and send a strong signal to companies here in Massachusetts and globally that our state remains the best place in the world to launch and scale life sciences solution. Becoming the global hub of the life sciences doesn’t happen by accident.”

- *Governor Maura Healey*



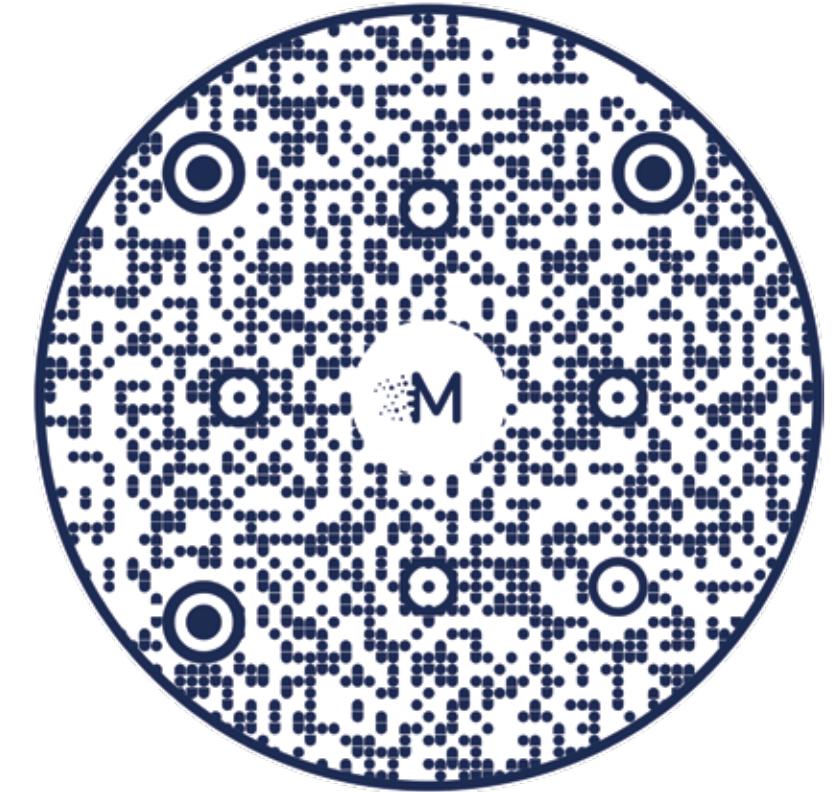
## Impact on the Ecosystem

**\$382 MILLION**  
awarded in  
tax incentives

**20,700+**  
jobs  
committed

**273**  
companies  
supported

**76%**  
of new jobs are expanding  
in communities outside of  
Boston & Cambridge



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## Full Eligibility Requirements

- Companies must be registered to do business in Massachusetts
- Companies must be filing a Massachusetts tax return for 2025
- Companies must employ at least 10 permanent Massachusetts FTEs (defined as working at least 35 hours/week) as of Dec. 31, 2025
- Companies must commit to hiring in calendar year 2026 in Massachusetts and commit to retaining those jobs through Dec. 31, 2028
  - Minimum commitment of 5 net new FTEs if company employed less than 50 permanent Massachusetts as of Dec. 31, 2025
  - Minimum commitment of 5 net new FTEs if company is located in a Gateway Municipality
  - Minimum commitment of 5 net new FTEs if company is located in one of the following Massachusetts Counties; Barnstable, Berkshire, Bristol, Dukes, Franklin, Hampden, Hampshire, Nantucket, Plymouth, and Worcester
  - Minimum commitment of 10 net new FTEs for all other companies

Interested applicants are required to submit an online application. This is a one-step application process that includes all the information necessary for the applicant company to be certified under the Life Sciences Act.

Companies that receive a tax incentive award are required to provide Annual Massachusetts Headcount Reports to monitor the progress of the hiring and retention against the commitment levels, which were the basis of the award provided. Companies not in compliance with their hiring commitments will be decertified. Decertified companies must return their tax incentives to the Massachusetts Department of Revenue.



**This incentive program has helped us remain competitive as an employer-of-choice and ensure our ability to continue to serve people with diabetes around the globe. Through continuous innovation and automation in our Acton plant, we have demonstrated our ability to make manufacturing competitive in the Commonwealth, and we are grateful for this partnership.”**

*Prem Singh  
Senior Vice President, Global Operations  
Insulet Corporation*

