

MASSAGE THERAPY SERVICES

Sales and Use Tax

Fact Sheet 2109

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This fact sheet provides information about sales and purchases made by massage therapists.

TAXABLE SALES BY MASSAGE THERAPISTS

Sales of tangible personal property are subject to Wisconsin sales and use tax, unless an exemption applies (e.g., sale to an exempt entity that has a Wisconsin Certificate of Exempt Status number). Examples of taxable sales by massage therapists include:

- Books and charts
- Dietary Supplements*
- Exfoliation gloves
- Hot and cold packs
- Lotions and oils
- Services to animals
- Topical pain relievers
- Vitamins and herbs
- Used equipment or furniture

*Dietary supplements can be identified by the "Supplement Facts" box found on the product label.

Note: A massage therapist who makes sales of taxable products and services is required to obtain a seller's permit and collect and remit sales tax on his or her taxable sales. However, if the massage therapist's sales qualify as exempt occasional sales, the therapist is not required to collect and remit sales tax. If the massage therapist does not hold and is not required to hold a seller's permit and the therapist's sales of taxable products are less than \$1,000 per year, the therapist's sales will likely qualify for the occasional sale exemption. For additional information, see Part IV. in [Publication 225](#), Barber and Beauty Shops.

NONTAXABLE SALES BY MASSAGE THERAPISTS

Massage services performed on human beings are not among the services subject to Wisconsin sales and use tax. Examples of nontaxable sales of products and services sold by massage therapists include:

- Acupressure
- Application of hot or cold packs
- Body wrap application
- Body polish and buffing
- Copies of medical records
- Durable medical equipment for use in a person's home*
- Ear candling
- Massage therapy
- Prosthetic devices**
- Unsweetened bottled water

* "Durable medical equipment" means equipment, including repair parts and replacement parts for the equipment, that is primarily and customarily used for a medical purpose related to a person; that can withstand repeated use; that is not generally useful to a person who is not ill or injured; and that is not placed in or worn on the body. Examples of durable medical equipment include over-the-tub whirlpools and heating pads.

** "Prosthetic devices" means a replacement, corrective, or supportive device, including the repair parts and replacement parts for the device, that is placed in or worn on the body to artificially replace a missing portion of the body, to prevent or correct a physical deformity or malfunction, or to support a weak or deformed portion of the body. Examples of prosthetic devices include abdominal belts and supports, arch supports, braces, kinesiology tape, and elastic bandages and supports.

TAXABLE PURCHASES BY MESSAGE THERAPISTS

Purchases of tangible personal property for use in providing massage therapy services are taxable. Examples of taxable purchases include:

- Bathrobes
- Blankets and sheets
- Bolsters
- Candles
- Cleaning supplies
- DVDs and CDs
- Linen supply or laundry services
- Lotions and oils
- Office supplies and equipment
- Pillows
- Stones
- Tables and other furniture
- Towels

Don't forget use tax! A massage therapist is liable for Wisconsin use tax if it purchases items that it uses and the seller does not charge Wisconsin sales or use tax to the massage therapist. If the massage therapist holds a Wisconsin seller's permit, use tax can be reported and remitted on the sales and use tax return. If the massage therapist does not hold a Wisconsin seller's permit, there are two options to report the use tax:

- If you regularly make purchases subject to use tax, apply for a Wisconsin tax number at tap.revenue.wi.gov/btr and use your Wisconsin sales and use tax return to report use tax, or
- If you do not make purchases subject to use tax on a regular basis, report your use tax quarterly on [Form UT-5, Consumer Use Tax Return](#).

Common use tax examples:

Example 1: Massage Therapist purchased a massage table for \$500 plus \$50 shipping from Company, located outside Wisconsin. Company shipped the new table to Massage Therapist and did not charge Wisconsin sales or use tax. Massage Therapist must report and pay use tax on \$550 (its purchase price, including shipping, of the table).

Example 2: Massage Therapist purchased a case of 40 bottles of oil for \$120 (i.e., \$3 a bottle). Massage Therapist purchased the oil without tax, for resale, to sell to its customers. Massage Therapist takes 10 bottles of the oil out of its inventory to use in providing massage services to its customers. Massage Therapist is subject to use tax on its purchase price of the oil it used in providing its nontaxable services (10 bottles x \$3 = \$30).

Example 3: Massage Therapist purchased stress balls, foot rollers, and other promotion items that will be given away to its customer for no charge. If Massage Therapist does not pay sales tax to the seller when buying the products, Massage Therapist owes Wisconsin use tax on its purchases of the products given away to its customers.

NONTAXABLE PURCHASES BY MESSAGE THERAPISTS

Tangible personal property purchased by a massage therapist that it will not use to perform its services, but will sell to its customers, may be purchased without tax by providing the supplier with a properly completed exemption certificate ([Form S-211](#)) indicating resale. Sales tax is then collected by the massage therapist when the property is sold to its customers. This includes items listed above in "Taxable Sales by Massage Therapists."

Example 4: A massage therapist may purchase oils that it will sell to its customers without tax, for resale. The massage therapist should charge sales tax on its sales of oil to customers. **CAUTION:** A massage therapist's purchase of oils that it uses to provide nontaxable massage services are subject to Wisconsin sales or use tax.

ANY QUESTIONS?

If you are unable to find an answer to your question about sales and use taxes, email, write, or call the department.

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