

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET
2008 MAINE INCOME TAX WITHHOLDING
PERCENTAGE METHOD**

Following are percentage method instructions and rate schedules for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods.

Step 1 - Multiply amount from table below by the number of allowances the employee claims:

<u>Payroll Period</u>	<u>Amount Per Withholding Allowance</u>
Weekly	\$ 54.81
Biweekly	\$109.62
Semimonthly	\$118.75
Monthly	\$237.50
Daily or Miscellaneous	\$ 10.96

Step 2 - Subtract the result of Step 1 from the employee's gross wage.

Step 3 - Compute the withholding amount using the following tax rate schedule for the appropriate payroll period and marital status.

FOR SINGLE TAXPAYERS

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 50.00	0.0%	
\$ 50.00	but less than \$ 143.27	2.0% of excess over	\$ 50.00
\$ 143.27	but less than \$ 236.54	\$ 1.87 plus 4.5% of excess over	\$ 143.27
\$ 236.54	but less than \$ 424.04	\$ 6.07 plus 7.0% of excess over	\$ 236.54
\$ 424.04	or more	\$ 19.19 plus 8.5% of excess over	\$ 424.04

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 100.00	0.0%	
\$ 100.00	but less than \$ 286.54	2.0% of excess over	\$ 100.00
\$ 286.54	but less than \$ 473.08	\$ 3.73 plus 4.5% of excess over	\$ 286.54
\$ 473.08	but less than \$ 848.08	\$ 12.12 plus 7.0% of excess over	\$ 473.08
\$ 848.08	or more	\$ 38.37 plus 8.5% of excess over	\$ 848.08

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 108.33	0.0%	
\$ 108.33	but less than \$ 310.42	2.0% of excess over	\$ 108.33
\$ 310.42	but less than \$ 512.50	\$ 4.04 plus 4.5% of excess over	\$ 310.42
\$ 512.50	but less than \$ 918.75	\$ 13.13 plus 7.0% of excess over	\$ 512.50
\$ 918.75	or more	\$ 41.57 plus 8.5% of excess over	\$ 918.75

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 216.67	0.0%	
\$ 216.67	but less than \$ 620.83	2.0% of excess over	\$ 216.67
\$ 620.83	but less than \$ 1,025.00	\$ 8.08 plus 4.5% of excess over	\$ 620.83
\$ 1,025.00	but less than \$ 1,837.50	\$ 26.27 plus 7.0% of excess over	\$ 1,025.00
\$ 1,837.50	or more	\$ 83.15 plus 8.5% of excess over	\$ 1,837.50

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 10.00	0.0%	
\$ 10.00	but less than \$ 28.65	2.0% of excess over	\$ 10.00
\$ 28.65	but less than \$ 47.31	\$ 0.37 plus 4.5% of excess over	\$ 28.65
\$ 47.31	but less than \$ 84.81	\$ 1.21 plus 7.0% of excess over	\$ 47.31
\$ 84.81	or more	\$ 3.84 plus 8.5% of excess over	\$ 84.81

FOR MARRIED TAXPAYERS

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 120.19	0.0%	
\$ 120.19	but less than \$ 307.69	2.0% of excess over	\$ 120.19
\$ 307.69	but less than \$ 494.23	\$ 3.75 plus 4.5% of excess over	\$ 307.69
\$ 494.23	but less than \$ 868.27	\$ 12.14 plus 7.0% of excess over	\$ 494.23
\$ 868.27	or more	\$ 38.32 plus 8.5% of excess over	\$ 868.27

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 240.38	0.0%	
\$ 240.38	but less than \$ 615.38	2.0% of excess over	\$ 240.38
\$ 615.38	but less than \$ 988.46	\$ 7.50 plus 4.5% of excess over	\$ 615.38
\$ 988.46	but less than \$ 1,736.54	\$ 24.29 plus 7.0% of excess over	\$ 988.46
\$ 1,736.54	or more	\$ 76.66 plus 8.5% of excess over	\$ 1,736.54

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 260.42	0.0%	
\$ 260.42	but less than \$ 666.67	2.0% of excess over	\$ 260.42
\$ 666.67	but less than \$ 1,070.83	\$ 8.13 plus 4.5% of excess over	\$ 666.67
\$ 1,070.83	but less than \$ 1,881.25	\$ 26.32 plus 7.0% of excess over	\$ 1,070.83
\$ 1,881.25	or more	\$ 83.05 plus 8.5% of excess over	\$ 1,881.25

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 520.83	0.0%	
\$ 520.83	but less than \$ 1,333.33	2.0% of excess over	\$ 520.83
\$ 1,333.33	but less than \$ 2,141.67	\$ 16.25 plus 4.5% of excess over	\$ 1,333.33
\$ 2,141.67	but less than \$ 3,762.50	\$ 52.63 plus 7.0% of excess over	\$ 2,141.67
\$ 3,762.50	or more	\$166.09 plus 8.5% of excess over	\$ 3,762.50

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 24.04	0.0%	
\$ 24.04	but less than \$ 61.54	2.0% of excess over	\$ 24.04
\$ 61.54	but less than \$ 98.85	\$ 0.75 plus 4.5% of excess over	\$ 61.54
\$ 98.85	but less than \$ 173.65	\$ 2.43 plus 7.0% of excess over	\$ 98.85
\$ 173.65	or more	\$ 7.67 plus 8.5% of excess over	\$ 173.65