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GOVERNOR

STATE OF MAINE  
DEPARTMENT OF ECONOMIC  
AND COMMUNITY DEVELOPMENT



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## CY2025 Income Guidelines

### Pine Tree Development Zones (PTDZ) and Employment Tax Increment Financing (ETIF)

COUNTY	Annual Income
Androscoggin	\$ 53,731
Aroostook	\$ 53,650
Aroostook Call Center	\$ 57,465 *
Cumberland	\$ 84,606
Franklin	\$ 50,394
Hancock	\$ 68,181
Kennebec	\$ 58,278
Knox	\$ 67,794
Lincoln	\$ 66,465
Oxford	\$ 50,165
Penobscot	\$ 53,978
Piscataquis	\$ 54,776
Sagadahoc	\$ 67,538
Somerset	\$ 50,486
Waldo	\$ 56,702
Washington	\$ 52,366
Washington Call Center	\$ 57,465 *
York	\$ 70,640

S O U R C E S  
U.S. Department of Commerce,  
Bureau of Economic Analysis  
(*Per Capita Personal Income for  
Maine Counties, 2022*).

\*Center for Workforce Research,  
Maine Department of Labor, for PTDZ only.

### PER CAPITA PERSONAL INCOME

The annual per capita personal income is the income derived from employment (IDE) threshold to exceed for net new jobs considered filled by full-time qualified employees in county of employment. IDE covers employee earnings and EMPLOYER PAYMENTS toward employee benefits including retirement, health insurances, education and dependent care.

*The qualified business must retain proof of employee eligibility for purposes of audit requests by the State of Maine.*

### INCOME DERIVED FROM EMPLOYMENT (IDE)

**EARNINGS** | Earnings means the base pay paid by the qualified business plus any paid overtime, incentives, commissions and employer payments toward employee benefits.

**RETIREMENT** | Retirement benefits means company-paid contributions to a retirement program subject to the Employee Retirement Income Security Act of 1974, 29 United States Code, Sections 1001 to 1461, as amended.

**HEALTH** | Health and welfare benefits means company-paid contributions to group insurance programs, including health insurance, medical insurance, dental insurance, vision insurance, life insurance, and long-term disability coverage.

**OTHER** | Other benefits such as education or dependent care paid by the certified business on behalf of or to participating qualified employee as part of a comprehensive benefit package.

**ANNUALIZED** | Applicant business may annualize IDE for a qualified employee having held the net new position less than the full calendar year—when during year in question employee was either *permanently* hired into OR *permanently* separated from business. Business may not annualize employee earnings to cover temporary shutdowns, temporary layoffs or seasonal employment/unemployment.