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STATE OF MAINE
DEPARTMENT OF ECONOMIC
AND COMMUNITY DEVELOPMENT



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CY2026 Income Guidelines

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

COUNTY	Annual Income
Androscoggin	\$56,487
Aroostook	\$58,192
Aroostook Call Center	\$54,102*
Cumberland	\$90,142
Franklin	\$52,725
Hancock	\$72,341
Kennebec	\$61,181
Knox	\$71,509
Lincoln	\$71,007
Oxford	\$52,819
Penobscot	\$56,593
Piscataquis	\$54,143
Sagadahoc	\$71,499
Somerset	\$53,415
Waldo	\$59,514
Washington	\$55,990
Washington Call Center	\$54,102*
York	\$74,683

SOURCES

U.S. Department of Commerce,
Bureau of Economic Analysis
(Per Capita Personal Income for
Maine Counties, 2024).

*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.