

State of Maine - Individual Income Tax

2008 Rates

2008 Cost-of-living adjustment is 1.166

Note: The 2008 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.166, by the dollar amounts of the tax rate tables specified in 36 M.R.S.A. § 5111 subsections 1-B, 2-B and 3-B (see 36 M.R.S.A. § 5403). The personal exemption amount is not subject to an inflation adjustment for tax year 2008.

Do not use these tax rate schedules to determine income tax withholding from wages.

Tax Rate Schedule #1

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$4,850	2.0% of the taxable income
\$ 4,850 but less than \$ 9,700	\$ 97 plus 4.5% of excess over \$ 4,850
\$ 9,700 but less than \$19,450	\$ 315 plus 7.0% of excess over \$ 9,700
\$19,450 or more	\$ 998 plus 8.5% of excess over \$19,450

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:	The tax is:
Less than \$7,300	2.0% of the taxable income
\$ 7,300 but less than \$14,550	\$ 146 plus 4.5% of excess over \$ 7,300
\$14,550 but less than \$29,200	\$ 472 plus 7.0% of excess over \$14,550
\$29,200 or more	\$1,498 plus 8.5% of excess over \$29,200

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$9,750	2.0% of the taxable income
\$ 9,750 but less than \$19,450	\$ 195 plus 4.5% of excess over \$ 9,750
\$19,450 but less than \$38,900	\$ 632 plus 7.0% of excess over \$19,450
\$38,900 or more	\$1,994 plus 8.5% of excess over \$38,900

Personal Exemption: \$2,850

Standard Deduction: Single - \$5,450

Head-of-Household - \$8,000

Married Filing Jointly - \$9,100

Married Filing Separate - \$4,550

Additional Amount for Age or Blindness:

\$1,050 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,100 if one spouse is 65 or over and blind, \$2,100* if both spouses are 65 or over, \$4,200* if both spouses are 65 or over and blind, etc.

*If married filing separately, these amounts apply only if you can claim an exemption for your spouse.

\$1,350 if unmarried (single or head-of-household). The additional amount is \$2,700 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$900 or earned income plus \$300 (up to the standard deduction amount).