

State of Maine - Individual Income Tax

2013 Rates

2013 Cost-of-living adjustment is 1.0499

Note: The 2013 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.0499, by the dollar amounts of the tax rate tables specified in 36 MRSA §5111 subsections 1-C, 2-C and 3-C (see 36 MRSA §5403).

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 \$5,200	\$0
\$ 5,200 but less than \$20,900	6.5% of excess over \$ 5,200
\$20,900 or more	\$1,021 plus 7.95% of excess over \$20,900

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 \$7,850	\$0
\$ 7,850 but less than \$31,350	6.5% of excess over \$ 7,850
\$31,350 or more	\$1,528 plus 7.95% of excess over \$31,350

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$10,450	\$0
\$10,450 but less than \$41,850	6.5% of excess over \$10,450
\$41,850 or more	\$2,041 plus 7.95% of excess over \$41,850

Personal Exemption: \$3,900

Standard Deduction: Single - \$6,100	Married Filing Jointly - \$10,150
Head-of-Household - \$8,950	Married Filing Separate - \$5,075

Additional Amount for Age or Blindness:

\$1,200 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,400 if one spouse is 65 or over and blind, \$2,400* if both spouses are 65 or over, \$4,800* 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.

\$1,500 if unmarried (single or head-of-household). The additional amount is \$3,000 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 \$1,000 or earned income plus \$350 (up to the standard deduction amount).