

State of Maine - Individual Income Tax
2019 Rates

Note: For tax years beginning in 2019, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.038, by the lowest dollar amounts of the tax rate tables specified in 36 M.R.S. § 5111, sub-§§ 1-F, 2-F and 3-F and by multiplying the cost-of-living adjustment, 1.034, by the highest dollar amounts of the tax rate tables specified in 36 M.R.S. § 5111, sub-§§ 1-F, 2-F and 3-F. The Maine personal exemption amount is adjusted by multiplying the cost-of-living adjustment, 1.0186, by the dollar amount of the personal exemption specified in 36 M.R.S. § 5126-A, sub-§ 1, for the taxpayer and taxpayer's spouse, if married. See 36 M.R.S. § 5403. The Maine standard deduction amount is equal to the federal standard deduction amount.

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 \$21,850	5.8% of Maine taxable income
\$21,850 but less than \$51,700	\$1,267 plus 6.75% of excess over \$21,850
\$51,700 or more	\$3,282 plus 7.15% of excess over \$51,700

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads of Household

If the taxable income is:	The tax is:
Less than \$32,750	5.8% of Maine taxable income
\$32,750 but less than \$77,550	\$1,900 plus 6.75% of excess over \$32,750
\$77,550 or more	\$4,924 plus 7.15% of excess over \$77,550

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$43,700	5.8% of Maine taxable income
\$43,700 but less than \$103,400	\$2,535 plus 6.75% of excess over \$43,700
\$103,400 or more	\$6,565 plus 7.15% of excess over \$103,400

Personal Exemption: \$4,200 – applicable to the taxpayer (and spouse if married filing jointly)

Standard Deduction: Single - \$12,200	Married Filing Jointly - \$24,400
Head of Household - \$18,350	Married Filing Separately - \$12,200

Additional Amount for Age or Blindness:

\$1,300 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,600 if one spouse is 65 or over and blind, \$2,600* if both spouses are 65 or over, \$5,200* 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.

\$1,650 if unmarried (single or head of household). The additional amount is \$3,300 if the individual is both 65 or over and blind.