

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET  
2015 MAINE INCOME TAX WITHHOLDING  
PERCENTAGE METHOD**

The following instructions contain percentage method instructions and rate schedules for daily or miscellaneous, weekly, biweekly, semimonthly, and monthly payroll periods.

**Step 1** – Multiply amount from table below by the number of allowances the employee claims:

<b><u>Payroll Period</u></b>	<b><u>Amount Per Withholding Allowance</u></b>
Weekly	\$ 76.92
Biweekly	\$ 153.85
Semimonthly	\$ 166.67
Monthly	\$ 333.33
Daily or Miscellaneous	\$ 15.38

**Step 2** – Subtract the result of Step 1 from the employee's gross wage.

**Step 3** – Adjustment for Nonresident Aliens. If the employee is a nonresident alien, increase the wages by the amount indicated below for the applicable payroll period. Do not make this adjustment for an employee who is a resident of the United States.

<b><u>Payroll Period</u></b>	<b><u>Add Additional</u></b>
Weekly	\$ 121.15
Biweekly	\$ 242.31
Semimonthly	\$ 262.50
Monthly	\$ 525.00
Daily or Miscellaneous	\$ 24.23

**Step 4** – Compute the withholding amount using the tax rate schedules on the following pages for the appropriate payroll period and marital status.

## FOR SINGLE TAXPAYERS

### DAILY OR MISCELLANEOUS

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 33.27	\$ 0.00	plus 0.00%	
\$ 33.27	but less than	\$ 93.65	\$ 0.00	plus 6.50% of excess over	\$ 33.27
\$ 93.65	or more		\$ 3.93	plus 7.95% of excess over	\$ 93.65

### WEEKLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 166.35	\$ 0.00	plus 0.00%	
\$ 166.35	but less than	\$ 468.27	\$ 0.00	plus 6.50% of excess over	\$ 166.35
\$ 468.27	or more		\$ 19.63	plus 7.95% of excess over	\$ 468.27

### BIWEEKLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 332.69	\$ 0.00	plus 0.00%	
\$ 332.69	but less than	\$ 936.54	\$ 0.00	plus 6.50% of excess over	\$ 332.69
\$ 936.54	or more		\$ 39.25	plus 7.95% of excess over	\$ 936.54

### SEMIMONTHLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 360.42	\$ 0.00	plus 0.00%	
\$ 360.42	but less than	\$ 1,014.58	\$ 0.00	plus 6.50% of excess over	\$ 360.42
\$ 1,014.58	or more		\$ 42.52	plus 7.95% of excess over	\$ 1,014.58

### MONTHLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 720.83	\$ 0.00	plus 0.00%	
\$ 720.83	but less than	\$ 2,029.17	\$ 0.00	plus 6.50% of excess over	\$ 720.83
\$ 2,029.17	or more		\$ 85.04	plus 7.95% of excess over	\$ 2,029.17

## FOR MARRIED TAXPAYERS

### DAILY OR MISCELLANEOUS

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 77.69	\$ 0.00	plus 0.00%	
\$ 77.69	but less than	\$ 198.46	\$ 0.00	plus 6.50% of excess over	\$ 77.69
\$ 198.46	or more		\$ 7.85	plus 7.95% of excess over	\$ 198.46

### WEEKLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 388.46	\$ 0.00	plus 0.00%	
\$ 388.46	but less than	\$ 992.31	\$ 0.00	plus 6.50% of excess over	\$ 388.46
\$ 992.31	or more		\$ 39.25	plus 7.95% of excess over	\$ 992.31

### BIWEEKLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 776.92	\$ 0.00	plus 0.00%	
\$ 776.92	but less than	\$ 1,984.62	\$ 0.00	plus 6.50% of excess over	\$ 776.92
\$ 1,984.62	or more		\$ 78.50	plus 7.95% of excess over	\$ 1,984.62

### SEMIMONTHLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 841.67	\$ 0.00	plus 0.00%	
\$ 841.67	but less than	\$ 2,150.00	\$ 0.00	plus 6.50% of excess over	\$ 841.67
\$ 2,150.00	or more		\$ 85.04	plus 7.95% of excess over	\$ 2,150.00

### MONTHLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 1,683.33	\$ 0.00	plus 0.00%	
\$ 1,683.33	but less than	\$ 4,300.00	\$ 0.00	plus 6.50% of excess over	\$ 1,683.33
\$ 4,300.00	or more		\$ 170.08	plus 7.95% of excess over	\$ 4,300.00