State of Maine
2026 Individual Income Tax Rates

Maine Individual Income Tax Rate Computation: For tax years beginning in 2026, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.303, 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, 1.298, 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 standard deduction and personal exemption amounts are adjusted by multiplying the cost-of-living adjustment, 1.279, by the dollar amount of the standard deduction specified in 36 M.R.S. § 5124-C, sub-§ 1-B, paragraph A, subparagraph (1), and the personal exemption specified in 36 M.R.S. § 5126-A, sub-§ 1 for the taxpayer, and the taxpayer's spouse, if married. See 36 M.R.S. § 5403.

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

See Note (1) below regarding the income tax surcharge.

Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	*The tax is:*
Less than $27,400	5.8% of Maine taxable income
$27,400 but less than $64,850	$1,589 plus 6.75% of excess over $27,400
$64,850 or more ***(1)***	$4,117 plus 7.15% of excess over $64,850

Unmarried or Legally Separated Individuals Who Qualify as Heads of Household

If the taxable income is:	*The tax is:*
Less than $41,100	5.8% of Maine taxable income
$41,100 but less than $97,300	$2,384 plus 6.75% of excess over $41,100
$97,300 or more ***(1)***	$6,178 plus 7.15% of excess over $97,300

Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	*The tax is:*
Less than $54,850	5.8% of Maine taxable income
$54,850 but less than $129,750	$3,181 plus 6.75% of excess over $54,850
$129,750 or more ***(1)***	$8,237 plus 7.15% of excess over $129,750

Note (1): **Income Tax Surcharge:** For tax years beginning on or after January 1, 2026, the tax calculated above is increased by a surcharge of 2% on the portion of the taxpayer's Maine taxable income greater than $1,000,000 if filing single, $750,000 if married filing separate; or $1,500,000 if married filing jointly or head of household. For tax years beginning on or after January 1, 2027, the dollar amounts are adjusted for inflation.

Personal Exemption: $5,300 – applicable to the taxpayer (and spouse if married filing jointly)

Standard Deduction: Single - $15,700 Married Filing Jointly - $31,400
Head of Household - $23,550 Married Filing Separately - $15,700

Additional Amount for Age or Blindness:

$1,650 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is $3,300 if one spouse is 65 or over and blind, $3,300* if both spouses are 65 or over, $6,600* 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.

$2,050 if unmarried (single or head of household). The additional amount is $4,100 if the individual is both 65 or over and blind.

Prepared by Maine Revenue Services,
Income/Estate Tax Division
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