

State of Maine - Individual Income Tax  
2014 Rates

Note: Indexing of the individual income tax rate schedules has been suspended for tax years 2014 and 2015. The 2014 tax rate schedules dollar bracket amounts are the same as those contained in the 2013 individual income tax rate schedules (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:** \$3,950

**Standard Deduction:** Single - \$6,200

Married Filing Jointly - \$12,400

Head-of-Household - \$9,100

Married Filing Separate - \$6,200

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.

\$1,550 if unmarried (single or head-of-household). The additional amount is \$3,100 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).