

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. The adjusted tax rate schedules and personal exemption and standard deduction amounts for tax years beginning in 2019 are as follows.

**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)

<b>Standard Deduction:</b> 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.