State of Maine - Individual Income Tax
2020 Rates

Note: For tax years beginning in 2020, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.056, 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, 1.052, 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, 1.036, 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 $22,200	5.8% of Maine taxable income
$22,200 but less than $52,600	$1,288 plus 6.75% of excess over $22,200
$52,600 or more	$3,340 plus 7.15% of excess over $52, 600

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 $33,300	5.8% of Maine taxable income
$33,300 but less than $78,900	$1,931 plus 6.75% of excess over $33,300
$78,900 or more	$5,009 plus 7.15% of excess over $78,900

Tax Rate Schedule #3
For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	*The tax is:*
Less than $44,450	5.8% of Maine taxable income
$44,450 but less than $105,200	$2,578 plus 6.75% of excess over $44,450
$105,200 or more	$6,679 plus 7.15% of excess over $105,200

Personal Exemption: $4,300 – applicable to the taxpayer (and spouse if married filing jointly)

Standard Deduction: Single - $12,400 Married Filing Jointly - $24,800
Head of Household - $18,650 Married Filing Separately - $12,400

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.

Prepared by Maine Revenue Services,
Income/Estate Tax Division
September 15, 2019