

State of Maine - Individual Income Tax
2024 Rates

Note: For tax years beginning in 2024, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.238, 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, 1.233, 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, 1.215, 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

<i>If the taxable income is:</i>	<i>The tax is:</i>
Less than \$26,050	5.8% of Maine taxable income
\$26,050 but less than \$61,600	\$1,511 plus 6.75% of excess over \$26,050
\$61,600 or more	\$3,911 plus 7.15% of excess over \$61,600

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads of Household

<i>If the taxable income is:</i>	<i>The tax is:</i>
Less than \$39,050	5.8% of Maine taxable income
\$39,050 but less than \$92,450	\$2,265 plus 6.75% of excess over \$39,050
\$92,450 or more	\$5,870 plus 7.15% of excess over \$92,450

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

<i>If the taxable income is:</i>	<i>The tax is:</i>
Less than \$52,100	5.8% of Maine taxable income
\$52,100 but less than \$123,250	\$3,022 plus 6.75% of excess over \$52,100
\$123,250 or more	\$7,825 plus 7.15% of excess over \$123,250

Personal Exemption: \$5,000 – applicable to the taxpayer (and spouse if married filing jointly)

Standard Deduction: Single - \$14,600

Married Filing Jointly - \$29,200

Head of Household - \$21,900

Married Filing Separately - \$14,600

Additional Amount for Age or Blindness:

\$1,550 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$3,100 if one spouse is 65 or over and blind, \$3,100* if both spouses are 65 or over, \$6,200* 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.

\$1,950 if unmarried (single or head of household). The additional amount is \$3,900 if the individual is both 65 or over and blind.