

REVISED SEPTEMBER 2018
State of Maine - Individual Income Tax
2018 Rates

Note: For tax years beginning in 2018, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.0198, 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, 1.0161, 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. See 36 M.R.S. § 5403. The Maine standard deduction amount is equal to the federal standard deduction amount. The personal exemption amount is equal to the amount specified in 36 M.R.S. § 5126-A.

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:

Less than \$21,450	5.8% of Maine taxable income
\$21,450 but less than \$50,750	\$1,244 plus 6.75% of excess over \$21,450
\$50,750 or more	\$3,222 plus 7.15% of excess over \$50,750

Tax Rate Schedule #2

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

If the taxable income is:

Less than \$32,150	5.8% of Maine taxable income
\$32,150 but less than \$76,150	\$1,865 plus 6.75% of excess over \$32,150
\$76,150 or more	\$4,835 plus 7.15% of excess over \$76,150

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:

Less than \$42,900	5.8% of Maine taxable income
\$42,900 but less than \$101,550	\$2,488 plus 6.75% of excess over \$42,900
\$101,550 or more	\$6,447 plus 7.15% of excess over \$101,550

Personal Exemption Deduction: \$4,150 – Applies only to the taxpayer and the taxpayer's spouse, if married. The personal exemption deduction does not apply to a taxpayer or taxpayer's spouse who may be claimed as a dependent on another person's return.

Standard Deduction: Single - \$12,000

Head of Household - \$18,000

Married Filing Jointly - \$24,000

Married Filing Separately - \$12,000

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.

*Only if married filing jointly; if married filing separately, these amounts do not apply.

\$1,600 if unmarried (single or head of household). The additional amount is \$3,200 if the individual is both 65 or over and blind.