



# MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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## 2021 Maine Individual Income Tax Withholding Tables

The 2021 Maine Withholding Tables for Individual Income Tax have been published and are available at:

[www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/21\\_wh\\_tab\\_instr\\_1.pdf](http://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/21_wh_tab_instr_1.pdf).

## MRS Frequently Asked Questions – COVID-19

MRS has revised tax information for certain frequently asked questions (FAQs) relating to the ongoing coronavirus (COVID-19). The FAQs can be viewed on the MRS website at:

[www.maine.gov/revenue/faq/covid19](http://www.maine.gov/revenue/faq/covid19).

The information will be updated as new developments occur.

## 2021 State of Maine Individual Income Tax Rates

See the next page for the 2021 State of Maine individual income tax rate schedule.

## 2021 State of Maine Individual Income Tax Rates

Below are the individual income tax rate schedules for tax years beginning in 2021. Note that the rate schedules for 2020 are available at:

[www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/RateSched\\_2020.pdf](http://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/RateSched_2020.pdf)

For tax years beginning in 2021, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.068, 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, 1.064, 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, 1.048, 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 \$22,450	5.8% of Maine taxable income
\$22,450 but less than \$53,150	\$1,302 plus 6.75% of excess over \$22,450
\$53,150 or more	\$3,374 plus 7.15% of excess over \$53,150

### 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 \$33,650	5.8% of Maine taxable income
\$33,650 but less than \$79,750	\$1,952 plus 6.75% of excess over \$33,650
\$79,750 or more	\$5,064 plus 7.15% of excess over \$79,750

### 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 \$44,950	5.8% of Maine taxable income
\$44,950 but less than \$106,350	\$2,607 plus 6.75% of excess over \$44,950
\$106,350 or more	\$6,752 plus 7.15% of excess over \$106,350

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

**Standard Deduction:** Single - \$12,550

Married Filing Jointly - \$25,100

Head of Household - \$18,800

Married Filing Separately - \$12,550

**Additional Amount for Age or Blindness:**

\$1,350 if married (whether filing jointly or separately) or a qualified surviving spouse.

The additional amount is \$2,700 if one spouse is 65 or over and blind, \$2,700\* if both spouses are 65 or over, \$5,400\* 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.

\$1,700 if unmarried (single or head of household). The additional amount is \$3,400 if the individual is both 65 or over and blind.

## Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 624-7658 or email [fraudalert.mrs@maine.gov](mailto:fraudalert.mrs@maine.gov) as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Contact Center	(207) 624-9784	(207) 287-6975	<a href="mailto:taxpayerassist@maine.gov">taxpayerassist@maine.gov</a>
Central Registration	(207) 624-5644	(207) 287-6975	<a href="mailto:taxregistration@maine.gov">taxregistration@maine.gov</a>
Collections & Compliance	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Corporate Tax	(207) 624-9670	(207) 624-9694	<a href="mailto:corporate.tax@maine.gov">corporate.tax@maine.gov</a>
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	<a href="mailto:efile.helpdesk@maine.gov">efile.helpdesk@maine.gov</a>
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	<a href="mailto:efunds.transfer@maine.gov">efunds.transfer@maine.gov</a>
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	<a href="mailto:estatetax@maine.gov">estatetax@maine.gov</a>
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	<a href="mailto:fuel.tax@maine.gov">fuel.tax@maine.gov</a>
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	<a href="mailto:income.tax@maine.gov">income.tax@maine.gov</a>
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Payment Plan/Other	(207) 624-9595	(207) 287-6627	<a href="mailto:compliance.tax@maine.gov">compliance.tax@maine.gov</a>
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	<a href="mailto:prop.tax@maine.gov">prop.tax@maine.gov</a>
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	<a href="mailto:sales.tax@maine.gov">sales.tax@maine.gov</a>
Tax Clearance Letters	(207) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	<a href="mailto:taxpayer.advocate@maine.gov">taxpayer.advocate@maine.gov</a>
Withholding Tax	(207) 626-8475	(207) 624-9694	<a href="mailto:withholding.tax@maine.gov">withholding.tax@maine.gov</a>
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

Suggestions for the Tax Alert?

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