

State of Maine - Individual Income Tax

2011 Rates

2011 Cost-of-living adjustment is 1.195

Note: The 2011 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.195 by the dollar amounts of the tax rate tables specified in 36 MRSA §5111 subsections 1-B, 2-B and 3-B (see 36 MRSA §5403). The personal exemption amount is not subject to an inflation adjustment for tax year 2011.

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 \$5,000	2.0% of the taxable income
\$ 5,000 but less than \$9,950	\$ 100 plus 4.5% of excess over \$ 5,000
\$ 9,950 but less than \$19,950	\$ 323 plus 7.0% of excess over \$ 9,950
\$19,950 or more	\$1,023 plus 8.5% of excess over \$19,950

Tax Rate Schedule #2

For Unmarried or Legally Separated Individuals who Qualify as Heads-of-Households

If the taxable income is:	The tax is:
Less than \$7,500	2.0% of the taxable income
\$ 7,500 but less than \$14,900	\$ 150 plus 4.5% of excess over \$ 7,500
\$14,900 but less than \$29,900	\$ 483 plus 7.0% of excess over \$14,900
\$29,900 or more	\$1,533 plus 8.5% of excess over \$29,900

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$10,000	2.0% of the taxable income
\$10,000 but less than \$19,950	\$ 200 plus 4.5% of excess over \$10,000
\$19,950 but less than \$39,900	\$ 648 plus 7.0% of excess over \$19,950
\$39,900 or more	\$2,045 plus 8.5% of excess over \$39,900

Personal Exemption: \$2,850

Standard Deduction: Single - \$5,800

Head-of-Household - \$8,500

Married Filing Jointly - \$9,650

Married Filing Separate - \$4,825

Additional Amount for Age or Blindness:

\$1,150 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,300 if one spouse is 65 or over and blind, \$2,300* if both spouses are 65 or over, \$4,600* 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.

\$1,450 if unmarried (single or head-of-household). The additional amount is \$2,900 if the individual is both 65 or over and blind.

Note: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$950 or earned income plus \$300 (up to the standard deduction amount).