State of Maine - Individual Income Tax
2012 Rates
2012 Cost-of-living adjustment is 1.219

Note: The 2012 tax rate schedule dollar bracket amounts are adjusted by multiplying the cost-of-living adjustment, 1.219, 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 2012.

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 $5,100	2.0% of the taxable income
$ 5,100 but less than $10,150	$ 102 plus 4.5% of excess over $ 5,100
$10,150 but less than $20,350	$ 329 plus 7.0% of excess over $ 10,150
$20,350 or more	$1,043 plus 8.5% of excess over $20,350

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 $7,650	2.0% of the taxable income
$ 7,650 but less than $15,200	$ 153 plus 4.5% of excess over $ 7,650
$15,200 but less than $30,500	$ 493 plus 7.0% of excess over $15,200
$30,500 or more	$1,564 plus 8.5% of excess over $30,500

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

If the taxable income is:	The tax is:
Less than $10,200	2.0% of the taxable income
$10,200 but less than $20,350	$ 204 plus 4.5% of excess over $10,200
$20,350 but less than $40,700	$ 661 plus 7.0% of excess over $20,350
$40,700 or more	$2,086 plus 8.5% of excess over $40,700

Personal Exemption: $2,850

Standard Deduction: Single - $5,950 Married Filing Jointly - $11,900
Head-of-Household - $8,700 Married Filing Separate - $5,950

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).