

State of Maine - Individual Income Tax
2016 Rates

Note: For tax years beginning in 2016, the tax rate brackets are changed to 5.8%, 6.75% and 7.15%. 36 M.R.S. § 5111, sub-§§ 1-E, 2-E and 3-E. The Maine standard deduction amount is the amount specified in 36 M.R.S. § 5124-B and the personal exemption amount is equal to the federal personal exemption amount. The tax rate brackets, standard deduction and personal exemption amounts are not subject to an inflation adjustment for tax year 2016.

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 \$21,050	5.8% of Maine taxable income
\$21,050 but less than \$37,500	\$1,221 plus 6.75% of excess over \$21,050
\$37,500 or more	\$2,331 plus 7.15% of excess over \$37,500

Tax Rate Schedule #2

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

If the taxable income is:	The tax is:
Less than \$31,550	5.8% of Maine taxable income
\$31,550 but less than \$56,250	\$1,830 plus 6.75% of excess over \$31,550
\$56,250 or more	\$3,497 plus 7.15% of excess over \$56,250

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$42,100	5.8% of Maine taxable income
\$42,100 but less than \$75,000	\$2,442 plus 6.75% of excess over \$42,100
\$75,000 or more	\$4,663 plus 7.15% of excess over \$75,000

Personal Exemption: \$4,050

Standard Deduction: Single - \$11,600

Married Filing Jointly - \$23,200

Head of Household - \$17,400

Married Filing Separately - \$11,600

Additional Amount for Age or Blindness:

\$1,250 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,500 if one spouse is 65 or over and blind, \$2,500* if both spouses are 65 or over, \$5,000* 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.

\$1,550 if unmarried (single or head of household). The additional amount is \$3,100 if the individual is both 65 or over and blind.