

State of Maine - Individual Income Tax  
2017 Rates

Note: For tax years beginning in 2017, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.0036, 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. The Maine standard deduction amount is adjusted by multiplying the cost-of-living adjustment by the amounts specified in 36 M.R.S. § 5124-B, sub-§ 1, para. A. See 36 M.R.S. § 5403. The Maine personal exemption amount is equal to the federal personal exemption 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

If the taxable income is:	The tax is:
Less than \$21,100	5.8% of Maine taxable income
\$21,100 but less than \$50,000	\$1,224 plus 6.75% of excess over \$21,100
\$50,000 or more	\$3,175 plus 7.15% of excess over \$50,000

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 \$31,650	5.8% of Maine taxable income
\$31,650 but less than \$75,000	\$1,836 plus 6.75% of excess over \$31,650
\$75,000 or more	\$4,762 plus 7.15% of excess over \$75,000

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$42,250	5.8% of Maine taxable income
\$42,250 but less than \$100,000	\$2,451 plus 6.75% of excess over \$42,250
\$100,000 or more	\$6,349 plus 7.15% of excess over \$100,000

**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.