

State of Maine - Individual Income Tax
2020 Rates

Note: For tax years beginning in 2020, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.056, 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, 1.052, 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, 1.036, 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 \$22,200	5.8% of Maine taxable income
\$22,200 but less than \$52,600	\$1,288 plus 6.75% of excess over \$22,200
\$52,600 or more	\$3,340 plus 7.15% of excess over \$52,600

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 \$33,300	5.8% of Maine taxable income
\$33,300 but less than \$78,900	\$1,931 plus 6.75% of excess over \$33,300
\$78,900 or more	\$5,009 plus 7.15% of excess over \$78,900

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 \$44,450	5.8% of Maine taxable income
\$44,450 but less than \$105,200	\$2,578 plus 6.75% of excess over \$44,450
\$105,200 or more	\$6,679 plus 7.15% of excess over \$105,200

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

Standard Deduction: Single - \$12,400

Married Filing Jointly - \$24,800

Head of Household - \$18,650

Married Filing Separately - \$12,400

Additional Amount for Age or Blindness:

\$1,300 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,600 if one spouse is 65 or over and blind, \$2,600* if both spouses are 65 or over, \$5,200* 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.

\$1,650 if unmarried (single or head of household). The additional amount is \$3,300 if the individual is both 65 or over and blind.

Prepared by Maine Revenue Services,
Income/Estate Tax Division
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