

State of Maine - Individual Income Tax
2021 Rates

Note: For tax years beginning in 2021, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.068, 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, 1.064, 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, 1.048, 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 \$22,450	5.8% of Maine taxable income
\$22,450 but less than \$53,150	\$1,302 plus 6.75% of excess over \$22,450
\$53,150 or more	\$3,374 plus 7.15% of excess over \$53,150

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 \$33,650	5.8% of Maine taxable income
\$33,650 but less than \$79,750	\$1,952 plus 6.75% of excess over \$33,650
\$79,750 or more	\$5,064 plus 7.15% of excess over \$79,750

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 \$44,950	5.8% of Maine taxable income
\$44,950 but less than \$106,350	\$2,607 plus 6.75% of excess over \$44,950
\$106,350 or more	\$6,752 plus 7.15% of excess over \$106,350

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

Standard Deduction: Single - \$12,550
Head of Household - \$18,800

Married Filing Jointly - \$25,100
Married Filing Separately - \$12,550

Additional Amount for Age or Blindness:

\$1,350 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,700 if one spouse is 65 or over and blind, \$2,700* if both spouses are 65 or over, \$5,400* 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.

\$1,700 if unmarried (single or head of household). The additional amount is \$3,400 if the individual is both 65 or over and blind.