State of Maine - Individual Income Tax 2022 Rates

Note: For tax years beginning in 2022, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.094, 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, 1.089, 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, 1.073, 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

If the taxable income is:	The tax is:
Less than \$23,000	5.8% of Maine taxable income
\$23,000 but less than \$54,450	\$1,334 plus 6.75% of excess over \$23,000
\$54,450 or more	\$3,457 plus 7.15% of excess over \$54,450

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 \$34,500	5.8% of Maine taxable income
\$34,500 but less than \$81,700	\$2,001 plus 6.75% of excess over \$34,500
\$81,700 or more	\$5,187 plus 7.15% of excess over \$81,700

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

If the taxable income is:	The tax is:
Less than \$46,000	5.8% of Maine taxable income
\$46,000 but less than \$108,900	\$2,668 plus 6.75% of excess over \$46,000
\$108,900 or more	\$6,914 plus 7.15% of excess over \$108,900

Personal Exemption: \$4,450 – applicable to the taxpayer (and spouse if married filing jointly)

Standard Deduction: Single - \$12,950 Married Filing Jointly - \$25,900

Head of Household - \$19,400 Married Filing Separately - \$12,950

Additional Amount for Age or Blindness:

\$1,400 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$2,800 if one spouse is 65 or over and blind, \$2,800* if both spouses are 65 or over, \$5,600* 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.

\$1,750 if unmarried (single or head of household). The additional amount is \$3,500 if the individual is both 65 or over and blind.