State of Maine - Individual Income Tax 2023 Rates

Note: For tax years beginning in 2023, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.166, 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, 1.162, 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, 1.144, 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 \$24,500	5.8% of Maine taxable income
\$24,500 but less than \$58,050	\$1,421 plus 6.75% of excess over \$24,500
\$58,050 or more	\$3,686 plus 7.15% of excess over \$58,050

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 \$36,750	5.8% of Maine taxable income
\$36,750 but less than \$87,100	\$2,132 plus 6.75% of excess over \$36,750
\$87,100 or more	\$5,531 plus 7.15% of excess over \$87,100

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

If the taxable income is:	The tax is:
Less than \$49,050	5.8% of Maine taxable income
\$49,050 but less than \$116,100	\$2,845 plus 6.75% of excess over \$49,050
\$116,100 or more	\$7,371 plus 7.15% of excess over \$116,100

Personal Exemption: \$4,700 – applicable to the taxpayer (and spouse if married filing jointly)

Standard Deduction: Single - \$13,850 Married Filing Jointly - \$27,700

Head of Household - \$20,800 Married Filing Separately - \$13,850

Additional Amount for Age or Blindness:

\$1,500 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$3,000 if one spouse is 65 or over and blind, \$3,000* if both spouses are 65 or over, \$6,000* 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.

\$1,850 if unmarried (single or head of household). The additional amount is \$3,700 if the individual is both 65 or over and blind.