State of Maine - Individual Income Tax 2025 Rates

Note: For tax years beginning in 2025, an inflation adjustment is made by multiplying the cost-of-living adjustment, 1.274, 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, 1.269, 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, 1.25, 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.

For Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Less than \$26,800	5.8% of Maine taxable income
\$26,800 but less than \$63,450	\$1,554 plus 6.75% of excess over \$26,800
\$63,450 or more	\$4,028 plus 7.15% of excess over \$63,450

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 \$40,200	5.8% of Maine taxable income
\$40,200 but less than \$95,150	\$2,332 plus 6.75% of excess over \$40,200
\$95,150 or more	\$6,041 plus 7.15% of excess over \$95,150

Tax Rate Schedule #3

For Married Individuals and Surviving Spouses Filing Joint Returns

If the taxable income is:	The tax is:
Less than \$53,600	5.8% of Maine taxable income
\$53,600 but less than \$126,900	\$3,109 plus 6.75% of excess over \$53,600
\$126,900 or more	\$8,057 plus 7.15% of excess over \$126,900

Personal Exemption: \$5,150 – applicable to the taxpayer (and spouse if married filing jointly)

Standard Deduction:	Single - \$15,000
	Head of Household - \$22,500

Married Filing Jointly - \$30,000 Married Filing Separately - \$15,000

Additional Amount for Age or Blindness:

\$1,600 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$3,200 if one spouse is 65 or over and blind, \$3,200* if both spouses are 65 or over, \$6,400* 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.

\$2,000 if unmarried (single or head of household). The additional amount is \$4,000 if the individual is both 65 or over <u>and</u> blind.