Maine Revenue Services

Withholding Tables for Individual Income Tax

Income Tax Withholding Questions?

- Email: withholding.tax@maine.gov
- Call: (207) 626-8475 (select option 1, then option 4)

IMPORTANT: Maine Form W4-ME (Employee's Withholding Allowance Certificate for Maine) has been changed to assist employees in determining the number of allowances // they should claim for Maine income tax withholding purposes, especially with respect to the number allowances claimed for children and dependents. Employers should encourage employees to review the updated Form W4-ME in order to determine whether the number of Maine withholding allowances should be changed. The updated Form W4-ME is available at https://www.maine.gov/revenue/forms/homepage.html (select Employment Taxes, then 2019).

IMPORTANT. The 2019 Maine personal exemption amount is \$4,200 and the Maine basic standard deduction amounts are \$12,200* for single and \$24,400* for married individuals filing joint returns. Also, the Maine standard deduction amounts for 2019 are phased out for single taxpayers with Maine income over \$81,450 and married taxpayers filing joint returns with Maine income over \$162,950.

*Note: The Maine basic standard deduction amounts listed above differ slightly from the standard deduction amounts used to calculate Maine withholding. The percentage method for calculating Maine withholding (see pages 6 & 7) and the withholding tables in this booklet have been adjusted to reflect the 2019 exemption and deduction amounts. Also note the updated tax rate schedules in Step 6.

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Electronic Filing Required. All employers and non-wage payers registered for Maine income tax withholding accounts must electronically file Maine quarterly withholding tax returns and annual reconciliation of Maine income tax withholding. Waivers from this requirement are available if the requirement causes undue hardship. See MRS Rule 104 at **www.maine. gov/revenue/rules** and page 5 for details.

Electronic Payments Required. Taxpayers that have a combined tax liability for all Maine taxes of \$10,000 or more during the lookback period ending in 2018 must remit all Maine tax payments electronically. Thus, in addition to other entities affected by the requirement, employers and non-wage payers required to remit on a semiweekly basis must do so electronically. See MRS Rule 102 at **www.maine.gov/revenue/rules** and pages 2 and 5 for details.

Electronic Filing of Information Return Data Required. Information return data must be filed electronically with Maine Revenue Services by January 31st following the calendar year to which the information return relates; paper copies of Forms W-2 and 1099 are not acceptable. See specifications at www.maine.gov/revenue (select Electronic Services) for more information.

PAYROLL PROCESSING COMPANIES

Payroll processors must register annually with, and be licensed by, the Bureau of Consumer Credit Protection. For more information on the licensing requirements, contact the Superintendent, Bureau of Consumer Credit Protection by phone (207) 624-8527, by fax (207) 582-7699, or by writing to: 35 State House Station, Augusta, ME 04333.

MISSION STATEMENT

The mission of Maine Revenue Services is to serve the citizens of Maine by administering the tax laws of the State effectively and professionally in order to provide the revenues necessary to support Maine government. To accomplish this mission, we will:

- Foster voluntary compliance with the tax laws by providing clear, complete, accurate, and timely guidance to taxpayers to help them understand and meet their responsibilities under the law.
- Maintain the highest standards of integrity, fairness, confidentiality and courtesy in everything we do.

ELECTRONIC PAYMENT OPTIONS

Electronic Payment Required. MRS Rule 102 requires that taxpayers with an annual total combined tax liability for all taxes of \$10,000 or more must pay electronically. Payroll processing companies must remit electronically for all clients, even if clients are not mandated to pay electronically. MRS also encourages voluntary participation by those not required to pay electronically. You may request a waiver from this requirement for good cause. To obtain a waiver request form, see contact information in the last paragraph of this section. MRS accepts electronic payments by ACH credit and ACH debit methods. There are several options for making payments by ACH debit, each of which is described below. ACH credit and ACH teledebit (phone payment system) require the submission of an EFT application prior to use.

ACH Debit. A taxpayer may make payments using this method by authorizing MRS to electronically transfer tax payments from the taxpayer's deposit account to the MRS deposit account. Most electronic filing systems used by Maine Revenue Services provide an option to pay by ACH debit by simply including your account information with the electronically filed return. In addition, ACH debit payments can be made using the Maine EZ Pay system or the Maine ACH Teledebit system.

Maine EZ Pay. Maine Revenue Services offers a convenient web based payment option called EZ Pay. You can access EZ Pay on our website at **https://portal.maine.gov/ezpay**. Almost any type of tax payment can be made, including withholding taxes. To use EZ Pay, simply register online at the time you want to make your first payment. Once registered, the system will ask you to select the tax type you want to pay. If you are making a pre-payment or semiweekly payment of withholding tax, select "Withholding Semiweekly Payment." If you are paying a balance due from a bill or notice that you received from MRS, select "Bill Payment."

ACH Teledebit (now known as IVR). Payments by IVR are initiated through a telephone call to the MRS electronic withdrawal

payment system. This telephone payment system allows taxpayers to arrange for debit payments with effective dates up to 90 days in the future. Pre-registration is required.

ACH Credit. A taxpayer may make payments using this method by authorizing their bank to withdraw the tax payment from the taxpayer's deposit account and transfer it to the state's account. You must have previously established a relationship with a bank that provides this service (generally larger commercial banks) and you must have previously registered with the MRS EFT Unit as a credit method payer.

Penalty for Insufficient Funds. The penalty for insufficient funds applies to electronic funds transfers. The penalty is \$20 or 1% of the payment amount, whichever is greater.

Penalty for Failure to Pay by Electronic Funds Transfer. Any person required to pay by electronic funds transfer who fails to do so is liable for a penalty equal to the lesser of 5% of the tax due or \$5,000.

For more information about electronic payment requirements, an application, a waiver request form, or a copy of Rule 102, visit **www.maine.gov/revenue** and select Electronic Services; send an email to **efunds.transfer@maine.gov**; send a fax to (207) 287-6975; call (207) 624-5625; or write to: EFT Unit, Maine Revenue Services, PO Box 1060, Augusta, ME 04332-1060.

PASS-THROUGH ENTITIES

In addition to employee withholding, pass-through entities (such as partnerships, S corporations and LLCs) with nonresident members (such as partners and shareholders) must withhold income taxes from those nonresident members on Maine-source distributive income. Estimate payments must be remitted to the state quarterly. Certain exemptions apply. Pass-through entities must withhold income taxes at the highest Maine rate -- *do not use this booklet to calculate withholding for nonresident members*. For more information, see Form 941P-ME at www.maine.gov/revenue/forms.

DOs and DON'Ts for Clients of Payroll Processors in Maine:

Using the services of a payroll processor can be a convenient and economical way for an employer or non-wage filer to file and pay withholding taxes. However, employers or non-wage filers face certain risks associated with the use of a processor, including possible lack of compliance and the risk of loss of funds that are under the control of the processor. Ultimately, it is the employer or non-wage filer who bears the responsibility for meeting its payroll tax obligations. If you are an employer or non-wage filer that uses the services of a payroll processor, you should take the following precautions:

- Educate yourself to understand your filing requirements and the risks associated with using a payroll processor.
- Verify with the Bureau of Consumer Credit Protection, (207) 624-8527 or www.credit.maine.gov, that the processor is licensed and has provided proof of fidelity insurance to protect payroll funds, including coverage for crimes such as fraud and theft. If the processor has access to your company's tax funds, verify with the state that the processor has also posted a surety bond or letter of credit, or is enrolled in the state's Payroll Processor Recovery Fund.
- Obtain verification from the payroll processor and its insurer that the processor's liability insurance will remain in effect for a specified period of time.
- Read your contract with your processor carefully.
- Ensure that the agreement/contract and any power of attorney that your processor has with you specifically requires that all notices sent by the IRS and state tax agencies be sent directly to you.
- ✓ Never hesitate to contact tax authorities or the Bureau of Consumer Credit Protection directly when you feel it necessary.
- Check with the appropriate tax agency periodically to ensure that returns and payments are filed in a timely manner.
- Insist on verification from your processor that any problem for which the employer has received a tax agency notice has been resolved.
- Never assume that everything is fine solely because you have not received notice of any problems from the IRS or MRS.
- Never sign a tax return before it is completed.
- ✓ Require that the processor provide copies of returns, not just summaries, at the time of filing.
- If you are using a nationwide payroll service, be sure you are assigned a direct contact person and telephone number.

Maine Revenue Services

P.O. Box 1060

Augusta, Maine 04332-1060

| | Phone |
|--|----------------------------------|
| Taxpayer Assistance for Withholding Taxes: | |
| | (select option 1, then option 4) |
| Payment Plans or Collection Questions: | (207) 624-9595 |
| Central Registration Unit: | (207) 624-5644 |
| | <u>Address</u> |
| Website: | www.maine.gov/revenue |
| Email: | withholding.tax@maine.gov |

EMPLOYER WITHHOLDING TAX CALENDAR

| Filing | Form Number | Due Date |
|--|-----------------------------------|---|
| SEMIWEEKLY PAYMENTS OF WITHHELD INCOME TAXES | 900ME | If your Withholding Tax Remittance Frequency is semiweekly and wages or non-wages are paid on Wednesday, Thursday or Friday, payment of withheld income taxes is due the following Wednesday. If the wages or non-wages are paid on Saturday, Sunday, Monday or Tuesday, the payment of withheld income taxes is due the following Friday. Note: Taxpayers that have a combined tax liability for all Maine taxes of \$10,000 or more during the lookback period ending in 2018 must remit all Maine tax payments electronically. Thus, in addition to other entities affected by the requirement, employers and non-wage payers required to remit on a semiweekly basis must do so electronically. See MRS Rule 102 at www.maine.gov/revenue/rules and pages 2 and 5 for details. |
| QUARTERLY RETURN OF INCOME TAX WITHHOLDING | 941ME | This form must be filed by all employers or non-payroll filers registered to remit income tax withholding. The form is used to report income taxes withheld for the quarter, to reconcile payments of income taxes withheld remitted during the quarter and to make payment for any balance due for income taxes withheld. Each quarterly return is due the last day of the month following the end of the calendar quarter, even if there is no withholding tax to report. Employers or non- payroll filers are required to complete the withholding detail pages on the quarterly return. A non-payroll filer who is not able to comply with this requirement must obtain a waiver from Maine Revenue Services. |
| ANNUAL RECONCILIATION | W-3ME | Due February 28 of the following year or at termination of business. |
| WAGE AND TAX STATEMENT OR INFORMATION STATEMENT | W-2, 1098, 1099, 5498, etc. | Furnish payee the applicable statement on or before the date the federal statement is due, or within 30 days after the last payment of wages or termination of employment, if the statement is requested in writing. |

1. Introduction. The Maine withholding tax system operates in much the same manner as the federal system. Employers or non-payroll filers must withhold Maine income tax from their employees'/payees' earnings and remit the withheld funds to Maine Revenue Services. The law also requires withholding from non-wage payments, such as distributions from pensions and annuities, and certain other payments when there is federal withholding.

In these instructions, "person" means an individual, firm, partnership, association, society, club, corporation, estate, trust, business trust, receiver, assignee, the state or federal government or any other political subdivision or agency of either government, or any other group or combination thereof acting as a unit.

- Registration for Withholding Purposes. If a new withholder, or the withholding account has been closed for more than a year, a person must register with the Central Registration Unit. Contact the Central Registration Unit at taxregistration@ maine.gov or call (207) 624-5644 to obtain the proper form. You may also apply online at www.maine.gov/revenue.
- **3.** Payments Subject to Maine Withholding. Any person who maintains an office or transacts business in Maine and who is required to withhold federal income tax from a particular payment must also withhold state income tax if the payment constitutes income that is not excluded from taxation under Maine law.

The withholding requirement applies to nonresident and resident individuals. For purposes of the income tax withholding requirements, Maine-source income of a nonresident individual includes income attributable to an occupation, trade or business carried on in Maine. Included in Maine-source income are such items as unemployment compensation connected with Maine employment.

Agricultural employees are also subject to the withholding requirements. However, pensions, annuities and other income from intangible sources paid to a nonresident are not subject to withholding of Maine income tax.

Maine-source income of a nonresident individual may not be subject to income tax withholding if the number of days worked in Maine falls below the threshold defined by 36 M.R.S. § 5142(8-B) and MRS Rule 806. If a nonresident employee works in Maine for more than twelve days and earns more than \$3,000 during the year, you must ordinarily withhold Maine income tax from that employee. For more information, see Rule 803. For a copy of MRS Rule 803 or 806, visit the MRS website at **www. maine.gov/revenue/rules**, write Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060 or call 207-624-7894.

- **4. Computing the Amount of Maine Taxes to Withhold.** Any of the following methods may be used to calculate the amount of Maine income tax to withhold from payments subject to the federal wage method of withholding:
 - (a) Percentage Method. See pages 6 and 7.
 - (b) Wage Bracket Tables. The tables on pages 9-18 show the amount of Maine income tax to be withheld by wage bracket and by number of withholding allowances claimed on a weekly, biweekly, semimonthly, monthly and daily or miscellaneous basis. There are separate tables for single taxpayers and married taxpayers.

To ensure adequate withholding, employers must use the withholding tax rate schedule or the table that directly corresponds to the status checked by the employee in box 3 of Maine Form W-4ME. If the "Single" box is checked, the employer/payer must use the single percentage or the single withholding table. If the "Married" box is checked, the employer/payer must use the married percentage or the married withholding table. If the "Married, but withholding at higher Single rate" box is checked, the employer/payer must use the single percentage rate schedule or the single withholding table.

- (c) Flat-Amount or Fixed Percentage Rate Method. If a payee requests an amount of withholding that exceeds the amount that would otherwise be required, the request may be granted.
- (d) Alternate Method. Another method devised by a withholding agent that produces the same result as the percentage method or the wage bracket tables, or that produces a result that falls between those methods.

If supplemental wages (such as bonuses, commissions, overtime pay, etc.) are paid with regular wages, the amount of withholding is calculated as if the total were a single payment of wages for the regular payroll period. If the supplemental wages are paid separately, the payer may withhold a flat five percent.

Maine income tax law requires a person who withholds for federal purposes to withhold for Maine an amount that approximates the payee's liability for the taxable year. If this condition is met, the payer may use a withholding method that best approximates the payee's liability. For non-wage payments that are subject to flat rate federal withholding, withholding at a rate of five percent of the total payment is required for Maine.

- Withholding Allowances Form W-4ME. Maine requires 5. new employees or payees and employees or payees making changes to their federal Form W-4 to furnish a state withholding allowance certificate (Form W-4ME). Differences between Maine income tax law and the Internal Revenue Code (such as the federal child credit and Maine dependent exemption credit) may affect the number of allowances an employee or payee may claim. Maine withholding allowances claimed on Form W-4ME are based on the number of allowances claimed on federal Form W-4, with adjustments. The Maine Form W-4ME must be provided to the employer or non-payroll filer on the same date the federal Form W-4 is provided. In no event shall an employee or payee claim a number of withholding allowances for Maine income tax withholding that exceeds the number to which he or she is entitled.
 - (a) An employee or payee may claim a greater number of allowances for state than for federal purposes. To do so, the employee or payee must obtain a Personal Withholding Allowance Variance Certificate from Maine Revenue Services. When applying for the variance, the employee or payee must certify that no income tax liability will be incurred for the current tax year. Each certificate expires on December 31, or whenever the employee or payee no longer qualifies for the certificate, whichever is sooner.
 - (b) An employee or payee may claim **fewer** withholding allowances for state than for federal purposes without a Personal Withholding Allowance Variance Certificate.
 - (c) An employee or payee may request an additional dollar amount or a flat dollar amount of withholding that exceeds the withholding tax amount specified by the tables.

The employee or payee who chooses any of the above options will reflect the option on the Maine Employee's Withholding Allowance Certificate (Form W-4ME).

Form W-4ME may also be used as the state counterpart to federal Form W-4P.

Download Form W-4ME and the Personal Withholding Allowance Variance Certificate at www.maine.gov/revenue/ forms or order by calling (207) 624-7894.

Invalid Forms W-4. If a federal Form W-4 is determined to be invalid for federal withholding purposes, it is not to be used as a base for the Maine Form W-4ME to compute Maine withholding. If, on request, the employee or payee does not provide a valid Form W-4ME, the employer or non-payroll filer must withhold as if the employee or payee were single and claiming no allowances. Also, if Maine Revenue Services notifies an employer or non-payroll filer that a Form W-4ME is invalid, the employer or non-payroll filer must withhold as if the employee or payee were single and claiming no allowances until the employee or payee provides a valid Form W-4ME.

Submission of Forms W-4. An employer is required to submit a copy of Form W-4ME, along with a copy of any supporting information provided by the employee, to Maine Revenue Services if either of the following circumstances apply.

- A. The employer is required to submit a copy of federal Form W-4 to the IRS either by written notice or by published guidance. B. An employee with a non-Maine address claims exemption from Maine withholding and the employer expects to pay the employee \$5,000 or more in Maine-source income for the year.
- 6. Reporting Maine Income Tax Withheld. Persons required to withhold must report the Maine income taxes withheld to Maine Revenue Services on a quarterly basis. Form 941ME is due quarterly by the last day of the month following the end of the quarter. Note: special payment requirements apply to persons whose withholding during the period July 1, 2017 to June 30, 2018 was \$18,000 or more (see item 7 below).

Electronic Filing Required: All employers and non-wage payers registered for Maine income tax withholding must electronically file Maine quarterly tax returns and annual reconciliation of Maine income tax withholding. Employers/ non-payroll payers may request a waiver from the electronic filing requirement if the requirement causes undue hardship. The request must state the reason for hardship, how long the waiver will be required, and must be mailed to MRS, PO Box 1060, Attn: Withholding Unit, Augusta, ME 04332. If a waiver is granted, Maine Revenue Services will provide printed forms necessary for quarterly and annual filings. The electronic filing requirement does not apply to amended returns. See MRS Rule 104 at www.maine.gov/revenue/rules for details.

Maine Revenue Services offers two options for electronically filing income tax withholding returns. If you use software capable of producing a file that conforms to Maine Revenue Services specifications, you may upload that file using the MEETRS File Upload system. Otherwise, you may file your return on the Maine Revenue Services website using the I-file system for payroll taxes. The I-file system for payroll taxes requires no special software and has many convenient features (see below).

Household Employees. If you withhold Maine income tax from household employees (required if federal tax is withheld), you must report the tax withheld on the withholding tax form. You cannot report the tax withheld on your Maine individual income tax return. Follow the reporting requirements above to report the tax withheld.

Cancelling an Account. A person who is registered to withhold Maine income tax must continue to file quarterly withholding returns, even if no tax has been withheld. If withholding is no longer required and the account is to be canceled, the MRS Central Registration Unit must be notified. Complete the cancellation notice, Form 941BN-ME available at **www.maine/gov/revenue/forms**.

7. Payment. Employers or non-payroll filers whose total withholding during the lookback period of July 1, 2017, to June 30, 2018, was \$18,000 or more are required to make payments of income tax withholding on a semiweekly schedule.

| Semiweekly | Schedule |
|---------------------|----------------|
| Day Wages Paid | Remittance Due |
| Wednesday, | |
| Thursday, or Friday | On or before |
| | the following |
| | Wednesday |
| Saturday, Sunday, | |
| Monday, or | |
| Tuesday | On or before |
| | the following |
| | Friday |

Any person with a combined tax liability to the State of \$10,000 or more for all tax types during the most recent lookback period ending during 2018 is required to remit all Maine tax payments electronically. See MRS Rule 102 at www.maine.gov/revenue/rules for details.

Maine Revenue Services offers a convenient 24-hour electronic payment option called *EZ Pay*. You can access *EZ Pay* at https:// portal.maine.gov/ezpay. To avoid making payments earlier than necessary, payments may be scheduled up to one year in advance and automatically withdrawn on the payment date you select.

Employers or non-wage payers whose withholding during the period July 1, 2017, to June 30, 2018, was less than \$18,000 are required to make payments on or before the date the quarterly return is due. However, the employer or other payer may choose to make payments more frequently than quarterly.

The total amount withheld and the total payments made during the quarter are reported and reconciled on the quarterly return (Form 941ME).

The State Tax Assessor may require more frequent remittances if the collection of withheld taxes is in jeopardy.

Your account will be reviewed at the end of 2019 to determine the proper remittance frequency for 2020. Maine Revenue Services will notify you if your remittance frequency is changed for 2020.

Complete filing and remittance requirements are contained in MRS Rule 803, Withholding Tax Reports and Payments. Copies of the rule are available on request, or at **www.maine.gov/** revenue/rules.

- 8. Error in Reporting Withholding. If you need to make a correction in the withholding reported for a particular period, submit an amended return (Form 941ME with the amended return check-box completed) for that period. *Do not make the adjustment on a return for a subsequent period.*
- **9.** Payee Statement. Federal law requires employers to furnish Forms W-2 to employees to report the payment of wages, taxes withheld, etc. Persons who make other payments are required to furnish information returns (1098, 1099 series) to the payees. Compliance with these federal requirements will satisfy state requirements if the information return provided includes state wages (or other payment) and state withholding information.

Consistent with federal law, annual employee income and withholding statements (such as Forms W-2 and 1099) must be furnished to payees by the date the federal statement is due. In the case of an employee who is terminated before the close of the calendar year, that employee must submit a written request in order to receive the income statement within 30 days, if that 30-day period ends before January 31st.

Penalties apply for failure to furnish accurate and timely Forms W-2/1099 statements to payees. A person who furnishes a false or fraudulent statement or fails to furnish a statement commits a civil violation for which a fine of \$50 for each failure must be imposed.

- 10. Annual Reconciliation (Form W-3ME). As soon as feasible, but before February 28 of each year, or at the termination of business, persons who withheld Maine income tax during the year must file a reconciliation return on Form W-3ME. Total income tax withheld shown on the reconciliation return should equal the total withholding reported to Maine Revenue Services for the year and should also equal the total Maine income tax withheld shown on all information returns furnished to payees. Mail or electronically file Form W-3ME separately from your return and payment for the fourth quarter.
- 11. Forms. All employers and non-wage payers registered for Maine income tax withholding must electronically file Maine quarterly tax returns and annual reconciliation of Maine income tax withholding. Employers/non-wage payers may request a waiver from the electronic filing requirement if the requirement causes undue hardship. If a waiver is granted, Maine Revenue Services will provide printed forms necessary for guarterly and annual filings. The electronic filing requirement does not apply to amended returns.

Quarterly and annual forms, Form W-4ME (Maine Employee's Withholding Allowance Certificate) and Form 941BN-ME (Business Change Notification), as well as related instructions, are also available online at www.maine.gov/revenue/forms.

Maine Revenue Services does not supply Forms W-2, W-4, 1098, 1099 or 5498. These must be obtained from the Internal Revenue Service.

- **12.Interest and Penalties.** Interest and penalties will be charged for withheld tax not remitted by the due date. In addition, a penalty will be assessed for late filing. The interest rate for 2019 is 6% per year, compounded monthly. The penalty for late payment is 1% per month, or fraction thereof, of the tax due up to a maximum of 25%. The penalty for late filing is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed on demand, the late filing penalty is the greater of \$25 or 25% of the tax due. The law also provides penalties for negligence, fraud and substantial understatement.
- 13. Pensions and Annuities. If payments from an employersponsored retirement plan are subject to federal withholding, then Maine income tax must also be withheld, unless the payee elects out of Maine withholding.
- 14. Backup Withholding. If backup withholding is required at the federal level, Maine requires withholding at a flat rate of 5%.
- 15.Other Questions. If you have questions, contact the Income/ Estate Tax Division for assistance (see page 3 for address, email and telephone numbers).

MAINE INCOME TAX WITHHOLDING — PERCENTAGE METHOD — 2019

If you use the percentage method to compute Maine income tax withholding, use the following steps:

- Step 1 Convert total wages to annualized wage amount. Multiply by the payroll frequency: 52 for weekly, 26 for biweekly, 24 for semimonthly, 12 for monthly, 260 for daily or miscellaneous payroll period.
- **Step 2** Multiply the number of withholding allowances the employee claims by \$4,200.
- Step 3 Calculate the Maine Standard Deduction.

If the annualized wage amount determined under Step 1 is \$81,450 or less for a single taxpayer, the Maine standard deduction amount for withholding purposes is \$9,350. If the annualized income determined under Step 1 is \$162,950 or less for a married taxpayer, the Maine standard deduction amount for withholding purposes is \$21,550.

If the annualized wage amount determined under Step 1 is \$156,450 or more for a single taxpayer or \$312,950 or more for a married taxpayer, the Maine standard deduction amount is \$0.

If the annualized wage amount determined under Step 1 is between \$81,450 and \$156,450 for a single taxpayer or between \$162,950 and \$312,950 for a married taxpayer, calculate the Maine standard deduction amount as follows:

Single Taxpayers

\$9,350*(\$156,450 - Amount from Step 1) / \$75,000

Married Taxpayers

\$21,550*(\$312,950 - Amount from Step 1) / \$150,000

*Round to 4 decimals (see Example 3 on the next page)

- Step 4 Subtract the results from Steps 2 and 3 from the annualized wage amount calculated in Step 1 to compute the annualized income.
- Step 5 Compute the annualized withholding amount using the withholding rate schedules below based on the annualized income computed in Step 4.
- Divide the annualized withholding amount computed in Step 5 by the payroll frequency used in Step 1 and round to the Step 6 nearest dollar. The result is the amount of Maine income tax to be withheld from the payment being made.

| | For Single Taxpayers | |
|---|----------------------|---|
| If the annualized income is: Less than \$21,850 \$21,850 but less than \$51,700 \$51,700 or more | | The annualized withholding is: 5.80% of income \$1,267 plus 6.75% of excess ov \$3,282 plus 7.15% of excess ov |
| | | \$3,202 plus 7.10% of excess of |

If the annualized income is: Less than \$43,700 \$43,700 but less than \$103,400 \$103,400 or more

of income plus 6.75% of excess over \$21,850 plus 7.15% of excess over \$51,700

For Married Taxpayers

The annualized withholding is: 5.80% of income \$2,535 plus 6.75% of excess over \$43,700 \$6,565 plus 7.15% of excess over \$103,400

- **Example 1:** A single employee is paid \$300 each week. The employee claims two withholding allowances on Form W-4ME. Using the percentage method, compute the employee's withholding as follows:
- (1) Gross pay of \$300 x 52 weeks = \$15,600
- (2) Compute personal exemption amount:
- 2 allowances x \$4,200 = \$8,400
- (3) As the annual wage amount is less than \$81,450 the standard deduction amount is \$9,350.
- (4) Compute annualized income:

| Annualized wage | \$15,600 |
|--------------------|----------------|
| Allowances | - 8,400 |
| Standard Deduction | <u>- 9,350</u> |
| Annualized Income | - \$2,150 |

Because the annualized income amount is less than \$0, the amount to be withheld is zero.

Example 2: A single employee is paid \$800 each week. The employee claims two withholding allowances on Form W-4ME. Using the percentage method, compute the employee's withholding as follows:

- (1) Gross pay of \$800 x 52 weeks = \$41,600
- (2) Compute personal exemption amount:
 - 2 allowances x \$4,200 = \$8,400
- (3) As the annual wage amount is less than \$81,450 the standard deduction amount is \$9,350.
- (4) Compute annualized income:

| Annualized wage | \$41,600 |
|--------------------|----------------|
| Allowances | - 8,400 |
| Standard Deduction | <u>- 9,350</u> |
| Annualized Income | \$23,850 |

(5) Compute annualized withholding amount:

| | Rate | Tax |
|------------------------|--------------|---------|
| \$23,850 | | |
| <u>- 21,850</u> | See Schedule | \$1,267 |
| \$2,000 | x 6.75% | \$135 |
| Annualized Withholding | g Amount | \$1,402 |

- (6) Annualized withholding of \$1,402 divided by 52 = \$26.96 rounded to \$27. Withhold \$27 each week.
- **Example 3:** A married employee is paid \$4,500 each week. The employee claims two withholding allowances on Form W-4ME. Using the percentage method, compute the employee's withholding as follows:
- (1) Gross pay of \$4,500 x 52 weeks = \$234,000
- (2) Compute personal exemption amount:

2 allowances x \$4,200 = \$8,400

(3) Compute the standard deduction:

\$21,550*(\$312,950 - \$234,000) / \$150,000

\$21,550*\$78,950 / \$150,000 = \$11,342

(4) Compute annualized income:

Ann

| Annualized wage | \$234,000 |
|--------------------|-----------------|
| Allowances | - 8,400 |
| Standard Deduction | <u>- 11,342</u> |
| Annualized Income | \$214,258 |

(5) Compute annualized withholding amount:

| | Rate | Tax |
|-------------------|--------------|----------------|
| \$214,258 | | |
| <u>- 103,400</u> | See Schedule | \$6,565 |
| \$110,858 | x 7.15% | <u>\$7,926</u> |
| ualized Withholdi | ng Amount | \$14,491 |
| | | |

(6) Annualized withholding of \$14,491 divided by 52 = \$278.67 rounded to \$279. Withhold \$279 each week.

NOTE: If the payment involved is subject to flat rate federal withholding (backup withholding), a flat rate state withholding of 5% must be withheld. Multiply the amount of payment by 5% to compute the amount of tax to withhold. Do not use the above steps.

COMMON ITEMS OF INCOME SUBJECT TO WITHHOLDING OF MAINE INCOME TAX

| INCOME TYPE | WITHHOLDING REQUIREMENT | WITHHOLDING BASIS |
|--|--|--|
| Wages — including tips, commissions, bonuses, severance pay or "golden parachute" payments, supplemental unemployment benefits (IRC § 3402) | Mandatory | Wage methods (wage bracket tables or permitted alternatives) |
| Sick pay paid by employer or employer's agent | Mandatory | Wage methods |
| Third-party sick pay not paid by an employer or employer's agent | Payee must request | Amount requested by payee |
| Periodic payments from employer- sponsored retirement plan (pension, profit-sharing, stock bonus, etc.) (IRC § 3405) | Required, unless payee elects out of withholding | Wage methods |
| Lump-sum or other nonperiodic payment from employer-sponsored retirement plan | Required, unless payee elects out of federal withholding | Flat 5 percent |
| Distribution from Individual Retirement Account (IRA) or self-employed pension (Keough) plan | Required, unless payee elects out of federal withholding | Flat 5 percent |
| Private employer-sponsored deferred compensation plan (IRC § 401(k)) | Required, unless payee elects out of federal withholding | Flat 5 percent |
| Distribution from government employer-sponsored deferred compensation plan (IRC § 457) | Mandatory | Wage methods |
| Gambling winnings in excess of \$5,000; lotteries, parimutuel horse and dog races when odds are at least 300 to 1 (IRC § 3402(q)). NOTE: Winnings below these thresholds are still generally subject to Maine income tax. | Mandatory | Flat 5 percent |
| Reportable payments subject to federal backup withholding when payee fails to furnish proper Federal Tax Identification Number, or when payee or payer is notified by the Internal Revenue Service that federal backup withholding is required (IRC § 3406) | Mandatory | Flat 5 percent |
| Wages, interest, dividends, rent or other payments to nonresident aliens of the United States when federal income tax withholding is required (IRC § 1441) | Mandatory | Flat 5 percent |
| Effectively connected income of foreign partner (IRC § 1446) | Mandatory 8 | Flat 5 percent |

2019 Maine Income Tax Withholding Wage Bracket Tables SINGLE – WEEKLY

| Math Math <th< th=""><th></th><th>- ara -</th><th></th><th></th><th>N</th><th>imhar of</th><th>withhold</th><th></th><th>shrae res</th><th>- oi homir</th><th></th><th></th><th></th><th>Wares are</th><th></th><th></th><th></th><th>Numb</th><th>er of with</th><th>Iding al</th><th>owance.</th><th>claimed</th><th>1 1</th><th></th><th></th></th<> | | - ara - | | | N | imhar of | withhold | | shrae res | - oi homir | | | | Wares are | | | | Numb | er of with | Iding al | owance. | claimed | 1 1 | | |
|--|------------------|------------------|--------------|-------|-------|----------|-------------|------------|-----------|------------|---|---|----------|-----------|-------|---|-------------|------|------------|-------------|------------|-----------|-----------|--------|--------|
| | | But | C | - | | ¢ | | с С | ي ک | ~ | α | | | | t it | 0 | + | | ~ | с Э | 2 | ~ | | σ | ç |
| Mode Mode <th< td=""><td>At</td><td>less</td><td></td><td>-</td><td>1</td><td></td><td></td><td></td><td></td><td>-</td><td>></td><td>-</td><td>Τ</td><td></td><td>SS</td><td>></td><td>-</td><td>_</td><td></td><td></td><td></td><td></td><td>></td><td>></td><td>2</td></th<> | At | less | | - | 1 | | | | | - | > | - | Τ | | SS | > | - | _ | | | | | > | > | 2 |
| 1000 1000 <th< td=""><td>least</td><td>than</td><td></td><td></td><td></td><td>Amou</td><td>Int of Inco</td><td>ome tax tu</td><td></td><td>d IS –</td><td>-</td><td>-</td><td>ee</td><td></td><td>lan</td><td>-</td><td></td><td>4</td><td></td><td>income ta</td><td>ix to with</td><td>noid is -</td><td></td><td></td><td></td></th<> | least | than | | | | Amou | Int of Inco | ome tax tu | | d IS – | - | - | ee | | lan | - | | 4 | | income ta | ix to with | noid is - | | | |
| 1000 1000 <th< td=""><td>0.00</td><td>170.00</td><td>0.25</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>27</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>75</td><td></td><td></td></th<> | 0.00 | 170.00 | 0.25 | | | | | | | | | | 27 | | | | | | | | | | 75 | | |
| 1000 1000 <th< td=""><td>180.00</td><td>190.00</td><td>0.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>208 -</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2 12</td><td></td><td></td></th<> | 180.00 | 190.00 | 0.75 | | | | | | | | | | 208 - | | | | | | | | | | 2 12 | | |
| 1000 2000 1000 4000 4000 4000 4000 2000 <th< td=""><td>190.00 200.00</td><td>200.00 210.00</td><td>1.25 2.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>82(</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | 190.00 200.00 | 200.00 210.00 | 1.25 2.00 | | | | | | | | | | 82(| | | | | | | | | | | | |
| 2000 2000 <td< td=""><td>210.00</td><td>220.00</td><td>2.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>850</td><td></td><td>+</td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<> | 210.00 | 220.00 | 2.50 | | | | | | | | | | 850 | | + | _ | | | | | | | | | |
| 32000 3200 420 4200 <th< td=""><td>220.00</td><td>230.00</td><td>3.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>86</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | 220.00 | 230.00 | 3.00 | | | | | | | | | | 86 | | | | | | | | | | | | |
| 3000 400 <td>230.00</td> <td>240.00</td> <td>3.50</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>88</td> <td></td> | 230.00 | 240.00 | 3.50 | | | | | | | | | | 88 | | | | | | | | | | | | |
| 3500 300 100 100 400 <td>240.00 250.00</td> <td>250.00</td> <td>4.75</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>000</td> <td></td> | 240.00 250.00 | 250.00 | 4.75 | | | | | | | | | | 000 | | | | | | | | | | | | |
| 7200 2000 000 105 400 200 </td <td>260.00</td> <td>270.00</td> <td>5.00</td> <td>0.75</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>940</td> <td>-</td> <td>+</td> <td>_</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 260.00 | 270.00 | 5.00 | 0.75 | | | | | | | | | 940 | - | + | _ | - | | | | | | | | |
| 2000 2001 200 300 400 400 300 400 300 200 300 400 300 400 300 200 200 100 </td <td>270.00</td> <td>280.00</td> <td></td> <td>1.25</td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>906</td> <td></td> | 270.00 | 280.00 | | 1.25 | | | _ | | | | | | 906 | | | | | | | | | | | | |
| 3000 3000 400 1000 10000 10000 10000 1000 < | 280.00 | 290.00 | | 1.75 | | | _ | | | | | | 986 | - | | | | | | | | | · · | | |
| 3000 3000 300 </td <td>290.00</td> <td>300.00</td> <td>7.00</td> <td>2.50</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>100</td> <td></td> | 290.00 | 300.00 | 7.00 | 2.50 | | | | | | | | | 100 | | | | | | | | | | | | |
| 37000 3000 3700 3700 5700 <t< td=""><td>300.00</td><td>310.00</td><td>8.00</td><td>3.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>102(</td><td>-</td><td>-</td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3.25</td></t<> | 300.00 | 310.00 | 8.00 | 3.00 | | | | | | | | | 102(| - | - | _ | | | | | | | | | 3.25 |
| 3000 3000 100 100 10000 | 310.00 | 320.00 | 8.00 | 3.50 | | | | | | | | | 104 | | | | | | | | | | | · · · | 4.25 |
| 3400 3000 100 600 100 600 400 800 300 </td <td>330.00</td> <td>340.00</td> <td>00.0</td> <td>4.75</td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>108(1)</td> <td></td> | 330.00 | 340.00 | 00.0 | 4.75 | | | _ | | | | | | 108(1) | | | | | | | | | | | | |
| 93000 93000 1000 000 112 111200 114000 < | 340.00 | 350.00 | 10.00 | 5.00 | 0.75 | | _ | | | | | | 110(| | | | | | | | | | | | |
| 37000 37000 1100 6100 1100 6100 1100 6100 1100 5100 3700 < | 350.00 | 360.00 | 10.00 | 6.00 | 1.25 | | | | | | | | 1120 | | | | | | | | | | | | |
| 33000 3200 1200 720 226 100 400 | 360.00 | 370.00 | 11.00 | | 1.75 | | | | | | | | 114(| | | | | | | | | | | | |
| 3000 4000 100 8000 1000 8000 1000 | 370.00 | 380.00 | 12.00 | | 2.25 | | _ | | | | | | 116(| | | | | | | | | | | | |
| 33000 40000 1300 8000 41000 42000 6500 6500 6500 6500 6500 6500 6500 6500 6500 6500 6500 6500 6500 6500 6500 6500 5500 | 380.00 | 390.00 | 12.00 | 8.00 | 3.00 | | | | | | | | 118(| | | | | | | | | | | | |
| MUND MUND <th< td=""><td></td><td>400.00</td><td>13.00</td><td>00.00</td><td>00.6</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>120</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | | 400.00 | 13.00 | 00.00 | 00.6 | | | | | | | | 120 | | | | | | | | | | | | |
| 45000 1000 500 1000 5000 1000 5000 1000 5000 1000 5000 1000 5000 1000 5000 1000 5000 1000 5000 2000 <th< td=""><td>410.00</td><td>420.00</td><td>14.00</td><td>00.e</td><td>4.00</td><td></td><td></td><td></td><td>T</td><td>+</td><td>+</td><td></td><td></td><td>+</td><td>+</td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | 410.00 | 420.00 | 14.00 | 00.e | 4.00 | | | | T | + | + | | | + | + | _ | | | | | | | | | |
| 44500 15.00 17.00 6.00 1.25 2.00 1.200000 1.200000 1.200000 1.2000000 1.2000000000000000000000000000000000000 | 420.00 | 430.00 | 15.00 | 10.00 | 5.00 | 0.50 | _ | | | | | | 126 | | | | | | | | | | | | |
| 47500 17.00 12.00 3.25 1 1300.00 1320.00 1320.00 1320.00 1320.00 1320.00 1320.00 1320.00 1320.00 1320.00 1320.00 1320.00 1300.00 | 430.00 | 445.00 | 15.00 | 11.00 | 6.00 | 1.50 | _ | | | | | | 1280 | | | | | | | | | | | | |
| 47500 17.00 12.00 3.30 4.70 17.00 5.300 4.700 4.200 5.300 4.700 4.200 3.500 2.700 2 | 445.00 | 460.00 | 16.00 | 12.00 | 7.00 | 2.25 | _ | | | | | | 130 | | | | | | | | | | | | |
| 4900 1300 900 1300 13600 1300< | 460.00 | 475.00 | 17.00 | 12.00 | 8.00 | 3.25 | | | | | | | 132(| _ | - | _ | | | | | | | _ | | |
| 30.000 1.3000 1.3000 1.3000 1.3000 1.3000 1.3000 1.3000 2.000 | 475.00 | 490.00 | 18.00 | 13.00 | 00.6 | 4.00 | | | | | | | 134 | | | | | | | | | | | | |
| 35.00 21.00 < | 490.00 | 00.606 | 19.00 | 14.00 | 9.00 | 00.c | 97.0 | | | | | | 136 | | | | | | | | | | | | |
| 55000 2100 1700 2700 1700 2700 1700 2700 <t< td=""><td>00.0025</td><td>535.00</td><td></td><td></td><td>11 00</td><td>00.0</td><td>00.1</td><td></td><td></td><td></td><td></td><td></td><td>138(</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | 00.0025 | 535.00 | | | 11 00 | 00.0 | 00.1 | | | | | | 138(| | | | | | | | | | | | |
| 565.00 22.00 18.00 13.00 8.00 3.75 5.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 4.00 5.00 5.00 4.00 5.00 5.00 5.00 4.00 5.00 5.00 5.00 4.00 5.00 5.00 5.00 4.00 5.00 5.00 4.00 5.00 5.00 4.00 5.00 5.00 4.00 5.00 5.00 4.00 5.00 5.00 4.00 5.00 4.00 5.00 5.00 | 535.00 | 550.00 | | | 12.00 | 7.00 | 2.75 | | | | | | 1420 | | | | | | | | | | | | |
| 580.00 23.00 14.00 9.00 4.50 57.00 | 550.00 | 565.00 | 22.00 | 18.00 | 13.00 | 8.00 | 3.75 | | | | | | 144 | \vdash | | | | | | | | | | | |
| 555.00 24.00 15.00 <t< td=""><td>565.00</td><td>580.00</td><td>23.00</td><td>19.00</td><td>14.00</td><td>00.6</td><td>4.50</td><td></td><td></td><td></td><td></td><td></td><td>146</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | 565.00 | 580.00 | 23.00 | 19.00 | 14.00 | 00.6 | 4.50 | | | | | | 146 | | | | | | | | | | | | |
| 010.00 25.00 20.00 10.00 <t< td=""><td>580.00</td><td>595.00</td><td>24.00</td><td>19.00</td><td>15.00</td><td>10.00</td><td>5.00</td><td>0.75</td><td></td><td></td><td></td><td></td><td>1480</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | 580.00 | 595.00 | 24.00 | 19.00 | 15.00 | 10.00 | 5.00 | 0.75 | | | | | 1480 | | | | | | | | | | | | |
| 64.0.00 27.00 27.00 77.00 < | 535.00 610.00 | 625.00 | 26.00 | 21.00 | 16.00 | 12,00 | | 2.50 | | | | | 0001 | | | | | | | | | | | | |
| 655.00 23.00 14.00 9.00 4.25 7.00 1560.00 1560.00 1560.00 1560.00 1560.00 1560.00 1560.00 1560.00 1670.00 57.00< | 625.00 | 640.00 | 27.00 | 22.00 | 17.00 | 13.00 | | 3.50 | | | | | 154 | + | + | _ | | | | | | | | | |
| 670.00 29.00 24.00 19.00 14.00 10.00 5.00 0.50 59.00 | 640.00 | 655.00 | 28.00 | 23.00 | 18.00 | 14.00 | 9.00 | 4.25 | | | | | 156 | | | | | | | | | | | | |
| 685.00 30.00 25.00 10.00 11.00 10.00 10.00 10.00 50.00 <t< td=""><td>655.00</td><td>670.00</td><td>29.00</td><td>24.00</td><td>19.00</td><td>14.00</td><td>10.00</td><td>5.00</td><td>0.50</td><td></td><td></td><td></td><td>158(</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | 655.00 | 670.00 | 29.00 | 24.00 | 19.00 | 14.00 | 10.00 | 5.00 | 0.50 | | | | 158(| | | | | | | | | | | | |
| 770.00 31.00 25.00 11.00 7.00 25.00 27.00 25.00 <th< td=""><td>670.00</td><td>685.00</td><td>30.00</td><td>25.00</td><td>20.00</td><td>15.00</td><td>11.00</td><td>6.00</td><td>1.25</td><td></td><td></td><td></td><td>160</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | 670.00 | 685.00 | 30.00 | 25.00 | 20.00 | 15.00 | 11.00 | 6.00 | 1.25 | | | | 160 | | | | | | | | | | | | |
| 730.00 33.00 28.00 77.00 10.00 55.00 43.00 745.00 33.00 28.00 13.00 14.00 9.00 85.00 85.00 85.00 55.00 49.00 745.00 34.00 29.00 29.00 85.00 85.00 85.00 5 | 00.007 | 715.00 | 32.00 | 27.00 | 22.00 | 17,00 | 12.00 | 00.7 | 3.00 | T | | + | 162(| + | + | _ | | | | | | | | _ | _ |
| 745.00 34.00 29.00 23.00 19.00 14.00 9.00 4.75 1680.00 1700.00 102.00 96.00 96.00 85.00 73.00 67.00 56.00 56.00 51.00 760.00 35.00 30.00 24.00 95.00 98.00 98.00 86.00 69.00 65.00 58.00 | 715.00 | 730.00 | 33.00 | 28.00 | 23.00 | 18.00 | 13.00 | 8.00 | 4.00 | | | | 166 | | | | | | | | | | | | |
| 760.00 35.00 30.00 24.00 75.00 15.00 100 1.00 6.00 1.00 1.00 53.00 54.00 54.00 54.00 54.00 54.00 55.00 53.00 55.0 | 730.00 | 745.00 | 34.00 | 29.00 | 23.00 | 19.00 | 14.00 | 9.00 | 4.75 | | | | 168 | | | | | | | | | | | | |
| 775.00 36.00 31.00 25.00 20.00 16.00 11.00 6.00 1.75 1 1 1720.00 1740.00 1740.00 105.00 99.00 94.00 88.00 76.00 76.00 76.00 65.00 59.00 54.00 1740.00 3010.00 1740.00 3010 105 1 1740.00 3010 105 1 1740.00 141.00 141.00 142.00 142.00 142.00 1454.00 145 | 745.00 | 760.00 | 35.00 | | 24.00 | 20.00 | 15.00 | 10.00 | 6.00 | 1.00 | | | 170 | | | | | | | | | | | | |
| 3 | 760.00 | 775.00 | 36.00 | | 25.00 | 20.00 | 16.00 | 11.00 | 6.00 | 1.75 | | _ | 172 | - | | _ | | | .00 82. | 00 76.0 | 00 70.0 | | | _ | _ |
| | | | | | | | | | | | | | 1/1 | | 10.00 | | | | | 3111age 111 | | 00.000 | 0.10.01 | | |
| | | | | | | | | | | | | | | | | | 101 101 101 | 101 | 101 101 | | | | - shid oi | 155 00 | 140.00 |

2019 Maine Income Tax Withholding Wage Bracket Tables SINGLE – BIWEEKLY

| 1 0 1 2 3 4 5 6 7 9 10 11 0 11 0 11 0 11 0 11 0 11 0 11 0 11 0 11 0 11 0 11 0 11 0 | vagesare | | | | | | | ╞ | | | | | | | | | | | | INVITIBAL OF WILLINGIALING ALLOWALINGS VIALITICA IS | | 0 | | | |
|---|----------------|---------|----------------|-------|-------|------------|-------------|-----------|----------|--------|---|----|---------|--------------|---|----|----------|--------|-------------------------------------|---|------------|--------------|----------------|--------------------------------------|-------|
| Image: biology state in the probability set of the probability set o | At | But | 0 | 1 | 2 | e | 4 | 2 | 9 | 3 | | 10 | At | But | 0 | - | 2 | e | 4 | 5 | 9 | 7 | ∞ | 6 | 10 |
| 3000 3000 14000 15000 1 | ast | than | | | | Amoun | it of incon | ne tax to | withhold | ا ا | | | least | less than | | | | Amo | Amount of income tax to withhold is | ome tax t | o withholo | - I I | | | |
| 30000 30000 1.2.2 30000 30000 1.2.2 30000 1.2.2 <th< td=""><td>0.00</td><td>340.00</td><td>L</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1470.00</td><td>1500.00</td><td></td><td></td><td></td><td></td><td></td><td>19.00</td><td>10.00</td><td>0.75</td><td></td><td></td><td></td></th<> | 0.00 | 340.00 | L | | | | | | | | | | 1470.00 | 1500.00 | | | | | | 19.00 | 10.00 | 0.75 | | | |
| 3000 4000 329 1 | 00.00 | 380.00 | 1.25 | | | | | | | | | | 1530.00 | 1560.00 | | | 0 51.00 | 40.00 | 30.00 32.00 | 23.00 | 13.00 | 4.25 | | | |
| 4400 413 413 410 413 4100 410 | 30.00 00.00 | 400.00 | 2.50 3.75 | | | | | | | | | | 1560.00 | 1590.00 | | | 0 53.00 | 43.00 | 34.00 36.00 | 25.00 26.00 | 15.00 | 6.00 8.00 | | | |
| 4400 4500 500 2200 17000 8200 2200 4600 50 | 20.00 | 440.00 | 4.75 | | | | | | | | | | 1620.00 | | + | - | | | | 29.00 | 19.00 | 10.00 | 0.50 | | |
| 48000 5000 500 1000 174000 174000 174000 174000 174000 174000 174000 174000 174000 174000 174000 18600 800 | 40.00 | 460.00 | 6.00 | | | | | | | | | | 1660.00 | | | | | | | 31.00 | 22.00 | 12.00 | 3.00 | | |
| 44000 55000 800 1700 <t< td=""><td>30.00</td><td>480.00</td><td>7.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1700.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>33.00</td><td>24.00</td><td>14.00</td><td>5.00</td><td></td><td></td></t<> | 30.00 | 480.00 | 7.00 | | | | | | | | | | 1700.00 | | | | | | | 33.00 | 24.00 | 14.00 | 5.00 | | |
| 50000 50000 112 | 00.00 | 500.00 | 8.00 | | | | | | | | | | 1740.00 | | | | 0 66.00 | 55.00 | 45.00 | 36.00 38.00 | 26.00 | 17.00 | 7.00 | 0 20 | |
| 50000 50000 1500 < | | 220.00 | 9.00 10 00 | 1 25 | | \uparrow | + | + | + | | + | | 1820.00 | + | + | _ | | | | 10.00 | 31.00 | | 12 00 | 000 2 7 F | |
| 5600056000560013.03.506600013.003.506600013.003.506600013.00 | 10.00 | 560.00 | 12.00 | 2.50 | | | | | | | | | 1860.00 | 1900.00 | | | | | | 42.00 | 33.00 | | 14.00 | 5.00 | |
| 66000 60000 6000 14.00 4.75 90.00 199.000 2020.00 199.000 2020.00 199.000 2020.00 199.000 2020.00 199.000 2020.00 199.000 2020.00 199 | 30.00 | 580.00 | 13.00 | 3.50 | | | | | | | | | 1900.00 | 1940.00 | | | | | | 45.00 | 35.00 | | 17.00 | 7.00 | |
| 60000 52000 6000 1700 60000 1700 60000 1700 60000 1700 60000 1700 60000 1700 60000 1700 60000 1700 60000 1700 | 30.00 | 600.00 | 14.00 | 4.75 | | | | | | | | | 1940.00 | | | | | | | 47.00 | 38.00 | | | 10.00 | 0.50 |
| 62000 68000 700 7000 7000 700 | 00.00 | 620.00 | 15.00 | 6.00 | | | | | + | | | | 1980.00 | + | | _ | | | _ | 50.00 | 40.00 | _ | _ | 12.00 | 2.75 |
| 660.00 700.00 500.00 700.00 200.00 170.00 200.00 170.00< | 20.00 | 640.00 | 16.00 | 7.00 | | | | | | | | | 2020.00 | 2060.00 | | | | | | 52.00 | 42.00 | | | 14.00 | 5.00 |
| 000000000000000000000000000000000000 | 00.04 | 680.00 | 00.71 | 0.00 | | | | | | | | | | 2140.00 | | | | | 00.00 | 00.00 | 17.00 | 20.00 as | 28.00 | 10.11 | 00.7 |
| 7000 7000 7000 7000 2000 22000 1200 | 30.00 | 200.007 | 20.00 | 10.00 | 1.25 | | | | | | | | 2140.00 | 2180.00 | | | | | | 60.00 | 49.00 | | | | 12.00 |
| 72000 74000 2200 1300 12000 1 | 00.0C | 720.00 | 21.00 | 12.00 | 2.25 | | | | | | | | 2180.00 | | | | | | | 63.00 | 52.00 | | | | 14.00 |
| 740.00 760.00 230.00 4.50 170.00 740.00 740.00 740.00 2300.00 2300.00 125.00 117.00 760.00 80.00 24.00 50.00 240.00 240.00 129.00 147.00 800.00 80.00 32.00 10.00 10.00 10.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 129.00 147.00 1 | 20.00 | 740.00 | 22.00 | 13.00 | 3.50 | | | | | | | | 2220.00 | | | - | - | | | 66.00 | 55.00 | | | <u> </u> | 17.00 |
| 760.00 780.00 550.00 550.00 550.00 530.00 530.00 530.00 175.00 175.00 760.00 820.00 27.00 15.00 230.00 230.00 137.00 | 40.00 | 760.00 | 23.00 | 14.00 | 4.50 | | | | | | | | 2260.00 | | | | | | | 68.00 | 58.00 | | | | 19.00 |
| 780.00 80.00 2.30.00 2.46.00 1.7.00 2.30.00 1.7.00 1.7.00 800.00 280.00 2.00 13.00 | 50.00 | 780.00 | 24.00 | 15.00 | 6.00 | | | | | | | | 2300.00 | | | | | | | 71.00 | 60.00 | | | | 21.00 |
| 840.00 240.00 77.00 < | 00.00 | 800.00 | 27.00 | 17.00 | 00. / | | | | | | | | 2380.00 | | | | | | 00.68 | 77.00 | 66.00 | 27.00 | 42.00 | 33.00 | 23.00 |
| 860.00 20.00 10.00 1.00 2260.00 2560.00 2560.00 2560.00 143.00 137.00< | 00.00 | 840.00 | 28.00 | 18.00 | 00.0 | | | | | | | | 2420.00 | 2460.00 | | - | _ | | | 79.00 | 68.00 | | | _ | 28.00 |
| 880.00 30.00 11.00 2.25 140.00 140.00 143.00 | 40.00 | 860.00 | 29.00 | 20.00 | 10.00 | 1.00 | | | | | | | 2460.00 | 2500.00 | | | | | | 82.00 | 71.00 | | | | 30.00 |
| 90000 31.00 25.00 13.00 25.60.00 143.00 131.00 920000 33.00 23.00 14.00 4.50 134.00 | 30.00 | 880.00 | 30.00 | 21.00 | 11.00 | 2.25 | | | | | | | 2500.00 | 2540.00 | | | | | | 85.00 | 74.00 | | | | 33.00 |
| 920.00 33.00 23.00 14.00 146.00 146.00 146.00 146.00 146.00 146.00 146.00 146.00 146.00 146.00 146.00 146.00 146.00 147.00 <td>30.00</td> <td>00.006</td> <td>31.00</td> <td>22.00</td> <td>13.00</td> <td>3.25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2540.00</td> <td>2580.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>87.00</td> <td>76.00</td> <td></td> <td></td> <td></td> <td>35.00</td> | 30.00 | 00.006 | 31.00 | 22.00 | 13.00 | 3.25 | | | | | | | 2540.00 | 2580.00 | | | | | | 87.00 | 76.00 | | | | 35.00 |
| 940.00 34.00 24.00 15.00 650.00 154.00 <td></td> <td>920.00</td> <td>33.00</td> <td>23.00</td> <td>14.00</td> <td>4.50</td> <td>+</td> <td>1</td> <td>+</td> <td></td> <td></td> <td></td> <td>2580.00</td> <td>+</td> <td></td> <td>-+</td> <td></td> <td></td> <td>-</td> <td>90.00</td> <td>79.00</td> <td></td> <td>_</td> <td>_</td> <td>37.00</td> | | 920.00 | 33.00 | 23.00 | 14.00 | 4.50 | + | 1 | + | | | | 2580.00 | + | | -+ | | | - | 90.00 | 79.00 | | _ | _ | 37.00 |
| 960.00 35.00 25.00 15.00 17.100 37.00 2740.00 157.00 157.00 148.00 980.00 36.00 27.00 17.00 8.00 157.00 157.00 157.00 157.00 148.00 1000.00 38.00 28.00 18.00 10.00 1.00 1.00 146.00 157.00 157.00 157.00 148.00 1050.00 38.00 27.00 17.00 8.00 17.00 140.00 148.00 1050.00 38.00 27.00 17.00 160.00 157.00 157.00 157.00 1110.00 44.00 31.00 17.00 8.00 17.00 8.00 157.00 157.00 157.00 1140.00 44.00 31.00 17.00 8.00 27.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 157.00 <td< td=""><td></td><td>940.00</td><td>34.00</td><td>24.00</td><td>15.00</td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>2620.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>93.00</td><td>82.00</td><td></td><td></td><td></td><td>40.00</td></td<> | | 940.00 | 34.00 | 24.00 | 15.00 | 6.00 | | | | | | | 2620.00 | | | | | | | 93.00 | 82.00 | | | | 40.00 |
| 000000 37.000 2.770.00 157.0 | | 960.00 | 35.00 36.00 | 25.00 | 16.00 | 00.7 | | | | | | | 2660.00 | | | | | 117.00 | 106.00 | 95.00 | 00.68 | 76.00 | 63.00 65.00 | 52.00 | 42.00 |
| 1020.00 38.00 29.00 20.00 1.00 1.00 1.00 1.00 1.00 1.80.00 180.00 187.00 | | 00.0001 | 37.00 | 28.00 | 18.00 | 00.6 | | | | | | | 2740.00 | | | | | | | 101.00 | 00.06 | | | | 47.00 |
| 1056.00 40.00 31.00 21.00 12.00 27.00 165.00 163.00 | | 020.00 | 38.00 | 29.00 | 20.00 | 10.00 | 1.00 | | | | | | 2780.00 | 2820.00 | | | | | | 104.00 | 93.00 | | | | 49.00 |
| $ \begin{array}{c ccccccccccccccccccccccccccccccccccc$ | | 1050.00 | 40.00 | 31.00 | 21.00 | 12.00 | 2.75 | | | | | | 2820.00 | | | | | | | 106.00 | 95.00 | | | | 52.00 |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | | 1080.00 | 42.00 | 32.00 | 23.00 | 14.00 | 4.50 | | | | | | 2860.00 | | | | | | | | 98.00 | | | | 54.00 |
| $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | | 1110.00 | 44.00 | 34.00 | 25.00 | 15.00 | 6.00 | | | | | | 2900.00 | | | | | 134.00 | 123.00 | 112.00 | 101.00 | 00.06 | . 10.00 | 74.00 | 57.00 |
| 1200.00 49.00 30.00 21.00 11.00 2.00 3060.00 177.00 166.00 1230.00 51.00 41.00 32.00 21.00 11.00 2.00 3060.00 177.00 166.00 1280.00 53.00 43.00 32.00 27.00 180.00 180.00 180.00 177.00 166.00 1280.00 53.00 43.00 33.00 24.00 15.00 5.00 3140.00 183.00 177.00 176.00 1290.00 55.00 45.00 35.00 26.00 16.00 7.00 3140.00 183.00 177.00 176.00 1320.00 57.00 45.00 37.00 28.00 18.00 9.00 3140.00 183.00 177.00 176.00 1320.00 57.00 46.00 37.00 28.00 11.00 1.25 3140.00 189.00 184.00 1380.00 61.00 48.00 310.00 29.00 330.00 184.00 184.00 <t< td=""><td></td><td>1170.00</td><td>47,00</td><td>38.00</td><td>28.00</td><td>19.00</td><td>10.00</td><td>0.25</td><td></td><td></td><td></td><td></td><td>2980.00</td><td>3020.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>106.00</td><td></td><td></td><td></td><td>63.00</td></t<> | | 1170.00 | 47,00 | 38.00 | 28.00 | 19.00 | 10.00 | 0.25 | | | | | 2980.00 | 3020.00 | | | | | | | 106.00 | | | | 63.00 |
| 1230.00 51.00 41.00 32.00 22.00 13.00 3.75 1 3060.00 3100.00 3140.00 183.00 171.00 1260.00 53.00 43.00 33.00 24.00 15.00 5.00 165.00 183.00 183.00 183.00 171.00 1290.00 55.00 45.00 35.00 28.00 18.00 7.00 3180.00 3140.00 183.00 175.00 1320.00 57.00 46.00 37.00 28.00 18.00 9.00 3180.00 185.00 187.00 175.00 1320.00 57.00 46.00 37.00 28.00 18.00 9.00 3180.00 187.00 187.00 1350.00 59.00 48.00 31.00 29.00 18.00 18.00 1.05 3180.00 3180.00 184.00 1350.00 59.00 48.00 31.00 23.00 189.00 184.00 184.00 1440.00 61.00 50.00 40.00 31.00 <td></td> <td>1200.00</td> <td>49.00</td> <td>39.00</td> <td>30.00</td> <td>21.00</td> <td>11.00</td> <td>2.00</td> <td></td> <td></td> <td></td> <td></td> <td>3020.00</td> <td>3060.00</td> <td></td> <td>+</td> <td></td> <td></td> <td>-</td> <td></td> <td>109.00</td> <td></td> <td></td> <td>-</td> <td>65.00</td> | | 1200.00 | 49.00 | 39.00 | 30.00 | 21.00 | 11.00 | 2.00 | | | | | 3020.00 | 3060.00 | | + | | | - | | 109.00 | | | - | 65.00 |
| 1260.00 53.00 43.00 34.00 34.000 183.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 173.00 175.00 176.00 176.00 176.00 176.00 176.00 176.00 177.00 177.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 <td></td> <td>1230.00</td> <td>51.00</td> <td>41.00</td> <td>32.00</td> <td>22.00</td> <td>13.00</td> <td>3.75</td> <td></td> <td></td> <td></td> <td></td> <td>3060.00</td> <td>3100.00</td> <td></td> <td></td> <td>0 157.00</td> <td>145.00</td> <td>134.00</td> <td>122.00</td> <td></td> <td></td> <td>00.06</td> <td>79.00</td> <td>68.00</td> | | 1230.00 | 51.00 | 41.00 | 32.00 | 22.00 | 13.00 | 3.75 | | | | | 3060.00 | 3100.00 | | | 0 157.00 | 145.00 | 134.00 | 122.00 | | | 00.06 | 79.00 | 68.00 |
| 1290.00 55.00 45.00 36.00 16.00 7.00 7.00 175.00 1320.00 57.00 46.00 37.00 28.00 18.00 9.00 1780.00 1890.00 1780.00 1890.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1780.00 1800.00 1800.00 1800.00 1800.00 1800.00 1800.00 1800.00 1800.00 1800.00 1800.00 1800.00 1800.00 1810.00 | | 1260.00 | 53.00 | 43.00 | 33.00 | 24.00 | 15.00 | 5.00 | | | | | 3100.00 | 3140.00 | | | | | | | | | | | 71.00 |
| 1320.00 57.00 46.00 37.00 28.00 18.00 9.00 178.00 1350.00 59.00 46.00 37.00 28.00 18.00 178.00 189.00 178.00 1350.00 59.00 48.00 39.00 29.00 11.00 1.25 3220.00 3260.00 193.00 181.00 1380.00 61.00 50.00 48.00 31.00 22.00 12.00 3.00 181.00 184.00 1380.00 61.00 50.00 48.00 31.00 23.00 184.00 184.00 1440.00 65.00 52.00 47.00 4.75 3300.00 3380.00 199.00 187.00 1440.00 65.00 54.00 36.00 27.00 18.00 8.00 202.00 199.00 187.00 1470.00 67.00 56.00 46.00 36.00 27.00 18.00 8.00 240.00 199.00 194.00 | | 1290.00 | 55.00 | 45.00 | 35.00 | 26.00 | 16.00 | 7.00 | | | | | 3140.00 | | | | | | | | | | | | 74.00 |
| 1530.00 55.00 25.00 25.00 1.00 | | 320.00 | 00.73 | 46.00 | 37.00 | 28.00 | 18.00 | 9.00 | 1 26 | | | | 3180.00 | + | | - | | 155.00 | 143.00 | 132.00 | 120.00 | 110.00 | 99.00 | 88.00 | 00.77 |
| 1410.00 63.00 52.00 42.00 33.00.00 3340.00 199.00 187.00 1440.00 65.00 54.00 35.00 16.00 6.00 3380.00 202.00 199.00 187.00 1440.00 65.00 54.00 35.00 16.00 6.00 3380.00 202.00 191.00 1470.00 67.00 56.00 36.00 35.00 18.00 205.00 191.00 1470.00 67.00 56.00 48.00 36.00 205.00 194.00 194.00 | | 380.00 | 61.00 | 50.00 | 40.00 | 31.00 | 20.00 | 12.00 | 3.00 | | | | 3260.00 | 3300.00 | | | 0 173.00 | | | | | | | | 83.00 |
| 1440.00 65.00 54.00 44.00 35.00 25.00 16.00 6.00 3380.00 2202.00 191.00 1470.00 67.00 56.00 46.00 36.00 27.00 18.00 8.00 194.00 | | 1410.00 | 63.00 | 52.00 | 42.00 | 33.00 | 23.00 | 14.00 | 4.75 | | | | 3300.00 | 3340.00 | | | 0 176.00 | | | 141.00 | | 119.00 10 | | | 86.00 |
| 1470.00 67.00 56.00 36.00 27.00 18.00 8.00 194.00 | | 1440.00 | 65.00 | 54.00 | 44.00 | 35.00 | 25.00 | 16.00 | 6.00 | | | | 3340.00 | 3380.00 | | | | | | | | | - | | 89.00 |
| | | 1470.00 | 67.00 | 56.00 | 46.00 | 36.00 | 27.00 | 18.00 | 8.00 | | | | 3380.00 | 3420.00 | | | 0 182.00 | 171 | 159.00 | 148.00 | 6.00 | 125.00 1 | 114.00 1(| 103.00 | 92.00 |
| 2420.00 [6018.00] | | | | | | | | | | | | | 3420.00 | 6018.00 | | | | Ust | Use percentage method | age meth | pq | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | 00.00 | | | | | | GI.1 | | xcess ov | 5 | 3018 pl | 7.15% of the excess over 6018 plus - | |

2019 Maine Income Tax Withholding Wage Bracket Tables SINGLE – SEMI-MONTHLY

| Mar Mar <th>Wage</th> <th>Wages are –</th> <th></th> <th></th> <th>٦ ۲</th> <th>Number of withholding allowances claimed is</th> <th>withholdi</th> <th>ng allows</th> <th>ances clai</th> <th>med is -</th> <th></th> <th></th> <th>Wages are</th> <th>s are -</th> <th></th> <th></th> <th>N</th> <th>mber of v</th> <th>withholdir</th> <th>Number of withholding allowances claimed is</th> <th>nces clair</th> <th>ned is -</th> <th></th> <th></th> <th></th> | Wage | Wages are – | | | ٦ ۲ | Number of withholding allowances claimed is | withholdi | ng allows | ances clai | med is - | | | Wages are | s are - | | | N | mber of v | withholdir | Number of withholding allowances claimed is | nces clair | ned is - | | | |
|---|---------|------------------|-------|-------|---------------|---|------------|-----------|------------|---------------|---|----|--------------------|--------------------|----------------|----------------|----------------|---------------------|-------------|---|------------|---------------|--------------|--------------|--------------|
| Image Amb Amb </td <td>At</td> <td>But</td> <td>0</td> <td>-</td> <td>2</td> <td>e</td> <td>4</td> <td>5</td> <td>9</td> <td>7</td> <td>8</td> <td>10</td> <td>At</td> <td>But</td> <td>0</td> <td>-</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> <td>9</td> <td>7</td> <td>8</td> <td>6</td> <td>10</td> | At | But | 0 | - | 2 | e | 4 | 5 | 9 | 7 | 8 | 10 | At | But | 0 | - | 2 | 3 | 4 | 5 | 9 | 7 | 8 | 6 | 10 |
| Unit Unit <thunit< th=""> Unit Unit <thu< td=""><td>least</td><td>than</td><td></td><td></td><td></td><td>Amoun</td><td>nt of inco</td><td>me tax to</td><td>withhold</td><td>۱ <u>۱</u></td><td></td><td></td><td>least</td><td>less than</td><td></td><td></td><td></td><td>Amoun</td><td>nt of incor</td><td>ne tax to</td><td>withhold i</td><td>I N</td><td></td><td></td><td></td></thu<></thunit<> | least | than | | | | Amoun | nt of inco | me tax to | withhold | ۱ <u>۱</u> | | | least | less than | | | | Amoun | nt of incor | ne tax to | withhold i | I N | | | |
| 0000 000000 00000 00000 <th< td=""><td>0.00</td><td>370.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1760.00 1800.00</td><td>1800.00 1840.00</td><td>87.00 89.00</td><td>75.00</td><td>63.00 66.00</td><td>51.00 54.00</td><td></td><td></td><td></td><td></td><td>0.75 3.00</td><td></td><td></td></th<> | 0.00 | 370.00 | | | | | | | | | | | 1760.00 1800.00 | 1800.00 1840.00 | 87.00 89.00 | 75.00 | 63.00 66.00 | 51.00 54.00 | | | | | 0.75 3.00 | | |
| 4100 3201 3201 3200 <th< td=""><td>390.00</td><td>410.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1840.00</td><td>1880.00</td><td>92.00</td><td>80.00</td><td>68.00</td><td>57.00</td><td></td><td></td><td></td><td></td><td>5.00</td><td></td><td></td></th<> | 390.00 | 410.00 | | | | | | | | | | | 1840.00 | 1880.00 | 92.00 | 80.00 | 68.00 | 57.00 | | | | | 5.00 | | |
| 0000 0100 <th< td=""><td>410.00</td><td>430.00 450.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1880.00 1920.00</td><td>1920.00 1960.00</td><td>95.00 97.00</td><td>83.00 86.00</td><td>71.00 74.00</td><td>59.00 62.00</td><td></td><td></td><td></td><td>~</td><td>8.00 0.00</td><td></td><td></td></th<> | 410.00 | 430.00 450.00 | | | | | | | | | | | 1880.00 1920.00 | 1920.00 1960.00 | 95.00 97.00 | 83.00 86.00 | 71.00 74.00 | 59.00 62.00 | | | | ~ | 8.00 0.00 | | |
| 0000 0000 <th< td=""><td>450.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1960.00</td><td>2000.00</td><td>100.00</td><td>88.00</td><td>76.00</td><td>65.00</td><td></td><td></td><td></td><td></td><td></td><td>2.25</td><td></td></th<> | 450.00 | | | | | | | | | | | | 1960.00 | 2000.00 | 100.00 | 88.00 | 76.00 | 65.00 | | | | | | 2.25 | |
| FUND FOUD FOUD <th< td=""><td>470.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2000.00</td><td>2040.00</td><td>103.00</td><td>91.00</td><td>82,00</td><td>67.00 70.00</td><td></td><td></td><td></td><td></td><td></td><td>4.50 7.00</td><td></td></th<> | 470.00 | | | | | | | | | | | | 2000.00 | 2040.00 | 103.00 | 91.00 | 82,00 | 67.00 70.00 | | | | | | 4.50 7.00 | |
| 5800 500 100 100 100 200 <td>510.00</td> <td></td> <td>2080.00</td> <td>2120.00</td> <td>108.00</td> <td>96.00</td> <td>85.00</td> <td>73.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>9.00</td> <td></td> | 510.00 | | | | | | | | | | | | 2080.00 | 2120.00 | 108.00 | 96.00 | 85.00 | 73.00 | | | | | | 9.00 | |
| 50.00 50.00 10.0 50.00 50.00 70.00 | 530.00 | | | | | | | | | | | | 2120.00 | 2160.00 | 111.00 | 99.00 | 87.00 | 75.00 | | | | | | 1.00 | 1.25 |
| 0000 0000 1000 0000 <th< td=""><td>550.00</td><td></td><td></td><td>0.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2160.00</td><td>2200.00</td><td>114.00</td><td>102.00</td><td>90.00</td><td>78.00</td><td></td><td></td><td></td><td></td><td></td><td>4.00</td><td>3.75</td></th<> | 550.00 | | | 0.50 | | | | | | | | | 2160.00 | 2200.00 | 114.00 | 102.00 | 90.00 | 78.00 | | | | | | 4.00 | 3.75 |
| 0000 0000 1000 0000 1000 0000 1700 1700 1700 1700 1700 1700 1700 1700 1700 1700 1700 1700 <th< td=""><td>200.00</td><td></td><td></td><td>1.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2200.00</td><td>2240.00</td><td>116.00</td><td>104.00</td><td>93.00</td><td>81.00 84.00</td><td></td><td></td><td></td><td></td><td></td><td>6.UU</td><td>0.00 8 00</td></th<> | 200.00 | | | 1.50 | | | | | | | | | 2200.00 | 2240.00 | 116.00 | 104.00 | 93.00 | 81.00 84.00 | | | | | | 6.UU | 0.00 8 00 |
| Biolo Biolo <th< td=""><td>610.00</td><td></td><td></td><td>4.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2280.00</td><td>2320.00</td><td>122.00</td><td>110.00</td><td>98.00</td><td>86.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.00</td></th<> | 610.00 | | | 4.00 | | | | | | | | | 2280.00 | 2320.00 | 122.00 | 110.00 | 98.00 | 86.00 | | | | | | | 00.00 |
| 55000 54000 74000 74000 74000 7400 | 630.00 | | | 5.00 | | | | | | | | | 2320.00 | 2360.00 | 124.00 | | 101.00 | 89.00 | | | | | | | 3.00 |
| 0000 0000 <th< td=""><td>650.00</td><td>670.00</td><td></td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2360.00</td><td>2400.00</td><td>127.00</td><td></td><td>103.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>5.00</td></th<> | 650.00 | 670.00 | | 6.00 | | | | | | | | | 2360.00 | 2400.00 | 127.00 | | 103.00 | | | | | | | | 5.00 |
| Trand Trand <th< td=""><td>6/0.00</td><td></td><td></td><td>00.7</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2400.00</td><td>2440.00</td><td>130.00</td><td></td><td>106.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.7</td></th<> | 6/0.00 | | | 00.7 | | | | | | | | | 2400.00 | 2440.00 | 130.00 | | 106.00 | | | | | | | | 00.7 |
| Trand Trand <th< td=""><td>710.00</td><td></td><td></td><td>00.01</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2480.00</td><td>2480.00</td><td>135.00</td><td>123.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.0</td></th<> | 710.00 | | | 00.01 | | | | | | | | | 2480.00 | 2480.00 | 135.00 | 123.00 | | | | | | | | | 0.0 |
| 75000 75000 75000 4100 75000 4500 < | 730.00 | | | 11.00 | 0.75 | | | | | | | | 2520.00 | 2560.00 | 138.00 | | | | | | | | | | 4.00 |
| 77000 78000 <th< td=""><td>750.00</td><td></td><td></td><td>12.00</td><td>2.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2560.00</td><td>2600.00</td><td>141.00</td><td>129.00</td><td>+</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>7.00</td></th<> | 750.00 | | | 12.00 | 2.00 | | | | | | | | 2560.00 | 2600.00 | 141.00 | 129.00 | + | - | | | | | | - | 7.00 |
| 78000 89000 5400 40 | 770.00 | | | 13.00 | 3.00 | | | | | | | | 2600.00 | 2640.00 | 144.00 | 131.00 | | | | | | | | | 9.00 |
| 97000 85000 2700 1400 < | 790.00 | 810.00 | | 14.00 | 4.25 | | | | | | | | 2640.00 | 2680.00 | 146.00 | | | | | | | | | | 1.00 |
| Observe 1/10 | | 830.00 | | 15.00 | 5.00 | | | | | | | | 2680.00 | 2720.00 | 149.00 | | | | | | | | | | 4.00 |
| 30000 3100 1000 000 20000 20000 200000 20000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 200000 | 830.00 | 800.00 | | 00.11 | 00.7 | | T | Ť | + | + | | | 2760.00 | 2/00.00 | 152.00 | 140.00 | _ | _ | | | | | | _ | 0.00 |
| 95000 3200 12.00 12.00 14.00 12.00 12.00 12.00 <th1< td=""><td>00.000</td><td>920.00</td><td></td><td>21.00</td><td>9.00 10.00</td><td>0.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td>2800.00</td><td>2840.00</td><td>158.00</td><td>145.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th1<> | 00.000 | 920.00 | | 21.00 | 9.00 10.00 | 0.50 | | | | | | | 2800.00 | 2840.00 | 158.00 | 145.00 | | | | | | | | | 0.00 |
| 98000 3400 5400 1400 1400 14100 1500 1600 9400 500 < | 920.00 | | | | 12.00 | 2.25 | | | | | | | 2840.00 | 2880.00 | 161.00 | 148.00 | | | | | | | | | 3.00 |
| 101000 36.00 26.00 104.00 15.00 14.00 15.00 14.00 15.00 14.00 15.00 14.00 15.00 14.00 15.00 < | 950.00 | | | | 14.00 | 4.00 | | | | | | | 2880.00 | 2920.00 | 164.00 | | | | | | | | | | 5.00 |
| 10000 38.00 28.00 17.00 <th< td=""><td>980.00</td><td>1010.00</td><td></td><td>_</td><td>16.00</td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>2920.00</td><td>2960.00</td><td>167.00</td><td>154.00</td><td>_</td><td></td><td></td><td>_</td><td></td><td>\rightarrow</td><td>_</td><td></td><td>8.00</td></th<> | 980.00 | 1010.00 | | _ | 16.00 | 6.00 | | | | | | | 2920.00 | 2960.00 | 167.00 | 154.00 | _ | | | _ | | \rightarrow | _ | | 8.00 |
| 100.000 33.000 53.00 13.00 | 1010.00 | 1040.00 | 38.00 | | 17.00 | 7.00 | | | | | | | 2960.00 | 3000.00 | 169.00 | 157.00 | | | | | | | | | 0.00 |
| 133.00 33.00 <t< td=""><td>1040.00</td><td>1100.00</td><td></td><td></td><td>21.00</td><td>9.00</td><td>0.75</td><td></td><td></td><td></td><td></td><td></td><td>3040.00</td><td>3040.00</td><td>175.00</td><td>163.00</td><td></td><td></td><td></td><td>~</td><td></td><td></td><td></td><td></td><td>00.2</td></t<> | 1040.00 | 1100.00 | | | 21.00 | 9.00 | 0.75 | | | | | | 3040.00 | 3040.00 | 175.00 | 163.00 | | | | ~ | | | | | 00.2 |
| 116.00 45.00 35.00 24.00 14.00 17.00 156.00 316.00 | 1100.00 | 1130.00 | | | 23.00 | 12.00 | 2.50 | | | | | | 3080.00 | 3120.00 | 178.00 | 165.00 | | | | | | | | | 8.00 |
| 1200.00 47.00 77.00 67.00 75.00 175.00 <td>1130.00</td> <td>1160.00</td> <td></td> <td>35.00</td> <td>24.00</td> <td>14.00</td> <td>4.25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3120.00</td> <td>3160.00</td> <td>181.00</td> <td>168.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td> | 1130.00 | 1160.00 | | 35.00 | 24.00 | 14.00 | 4.25 | | | | | | 3120.00 | 3160.00 | 181.00 | 168.00 | | | | | | | | | 0.00 |
| 1240.00 43.00 33.00 13.00 173.00 143.00 173.00 143.00 173.00 143.00 173.00 143.00 173.00 143.00 330.0 133.00 133.00 133.00 133.00 133.00 133.00 133.00 143.00 30.00 30.00 333.00 133.00 133.00 143.00 143.00 333.00 133.00 | 1160.00 | 1200.00 | 47.00 | 37.00 | 27.00 | 17.00 | 6.00 | | | | | | 3160.00 | 3200.00 | 184.00 | | | | | | | | | | 3.00 |
| 1220000 55.000 41.000 71.000 11.0000 11.00 | 1200.00 | 1240.00 | 49.00 | 39.00 | 29.00 | 19.00 | 9.00 | 0 | | | | | 3200.00 | 3240.00 | 187.00 | | | | | | | | | | 0.00 |
| 1360.00 57.00 48.00 56.00 136.00 <td>1280.00</td> <td></td> <td></td> <td></td> <td>34.00</td> <td>00.12</td> <td>00.11</td> <td>3.25</td> <td></td> <td></td> <td></td> <td></td> <td>3280.00</td> <td>3320.00</td> <td>192.00</td> <td>180.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 1280.00 | | | | 34.00 | 00.12 | 00.11 | 3.25 | | | | | 3280.00 | 3320.00 | 192.00 | 180.00 | | | | | | | | | |
| 1400.00 66.00 48.00 38.00 28.00 57.00 173.00 168.00 148.00 173.00 173.00 168.00 173.00 | 1320.00 | | | | 36.00 | 26.00 | 16.00 | 6.00 | | | | | 3320.00 | 3360.00 | 195.00 | 183.00 | | | | | | | | | 4.00 |
| 1440.00 62.00 51.00 41.00 30.00 20.00 10.00 0.25.00 175.00 | 1360.00 | | | | 38.00 | 28.00 | 18.00 | 8.00 | | | | | 3360.00 | 3400.00 | 198.00 | 186.00 | | | | | | | | | 6.00 |
| 1480.00 65.00 53.00 43.00 33.00 23.00 130.00 148.00 148.00 148.00 148.00 148.00 148.00 148.00 148.00 148.00 133.00 137.00 | 1400.00 | | | 51.00 | 41.00 | 30.00 | 20.00 | 10.00 | 0.25 | | | | 3400.00 | 3440.00 | 201.00 | | | | | | | | | | 0.00 |
| 1520.00 56.00 45.00 35.00 157.00 177.00 158.00 177.00 <td>1440.00</td> <td>1480.00</td> <td></td> <td>53.00</td> <td>43.00</td> <td>33.00</td> <td>23.00</td> <td>12.00</td> <td>2.50</td> <td></td> <td></td> <td></td> <td>3440.00</td> <td>3480.00</td> <td>204.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>18.00 10</td> <td></td> <td></td> <td>3.00</td> | 1440.00 | 1480.00 | | 53.00 | 43.00 | 33.00 | 23.00 | 12.00 | 2.50 | | | | 3440.00 | 3480.00 | 204.00 | | | | | | | 18.00 10 | | | 3.00 |
| $ \begin{array}{c c c c c c c c c c c c c c c c c c c $ | 1480.00 | 1520.00 | | 56.00 | 45.00 | 35.00 | 25.00 | 15.00 | 4.75 | | | | 3480.00 | 3520.00 | 208.00 | 195.00 | | | | | | | | | 00.00 |
| 1640.00 76.00 62.00 42.00 32.00 22.00 15.00 180.00 182.00 182.00 132.00 | 1560.00 | 1600.00 | | 61.00 | 50.00 | 40.00 | 30.00 | 19.00 | 00.6 | + | + | | 3560.00 | 3600.00 | 214.00 | 202.00 | _ | _ | | | | | _ | _ | 000 |
| 1680.00 78.00 65.00 44.00 34.00 24.00 14.00 45.00 14.00 133.00 171.00 158.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 178.00 171.00 178.00 <t< td=""><td>1600.00</td><td>1640.00</td><td></td><td>64.00</td><td>52.00</td><td>42.00</td><td>32.00</td><td>22.00</td><td>12.00</td><td>1.50</td><td></td><td></td><td>3600.00</td><td>3640.00</td><td>217.00</td><td>205.00</td><td></td><td></td><td>167.00 1</td><td>55.00 1</td><td></td><td></td><td></td><td></td><td>5.00</td></t<> | 1600.00 | 1640.00 | | 64.00 | 52.00 | 42.00 | 32.00 | 22.00 | 12.00 | 1.50 | | | 3600.00 | 3640.00 | 217.00 | 205.00 | | | 167.00 1 | 55.00 1 | | | | | 5.00 |
| 1720.00 81.00 69.00 37.00 37.00 60.00 16.00 140.00 136.00 136.00 137.00 140.00 141.00 149.00 136.00 137.00 141.00 149.00 136.00 137.00 141.00 149.00 152.00 137.00 116.00 141.00 154.00 175.00 139.00 177.00 164.00 152.00 139.00 177.00 164.00 152.00 139.00 177.00 164.00 152.00 139.00 177.00 166.00 165.00 166.00 175.00 175.00 167.00 166.00 176.00 157.00 166.00 166.00 177.00 164.00 175.00 175.00 176.00 166.00 176.00 176.00 176.00 176.00 175.00 176.00 | 1640.00 | 1680.00 | | 67.00 | 55.00 | 44.00 | 34.00 | 24.00 | 14.00 | 4.00 | | | 3640.00 | 3680.00 | 221.00 | 208.00 | | | 171.00 1 | 58.00 1 | | | | | 8.00 |
| 1/60.00 84.00 /2.00 60.00 49.00 39.00 29.00 19.00 8.00 3/20.00 5/60.00 22/.00 214.00 202.00 114.00 164.00 152.00 139.00 115.00 116.00 116.00 1202.00 104.00 154.00 154.00 139.00 139.00 1202.00 116.00 1202.00 141.00 396.00 376.00 3 | 1680.00 | | | | 58.00 | 47.00 | 37.00 | 26.00 | 16.00 | 6.00 | | | 3680.00 | 3720.00 | 224.00 | 211.00 | | 186.00 | | | | 36.00 12 | | 3.00 10 | 1.00 |
| 7.15% of the screess over 6520 plus - 7.449 00 436.00 424.00 411.00 399.00 386.00 361.00 | 1/20.00 | | | _ | 00.00 | 49.00 | 39.00 | 00.62 | 19.00 | 8.00 | _ | | 3750.00 | 3/60.00 | 00.122 | 214.00 | _ | 189.00 Ise n | 1//.00 | 64.00 1 | 00.22 | 39.00 12 | _ | 6.00 10 | 4.00 |
| 449.00 436.00 424.00 411.00 399.00 386.00 374.00 361.00 349.00 | | | | | | | | | | | | | 6520.00 ar | nd over | | | | 1000 | 7 15% | of the exc | Cess over | 6520 nlu | | | |
| | | | | | | | | | | | | _ | | | 449.00 | 436.00 | 424.00 | 411.00 3 | 399.00 | 86.00 3 | 74.00 36 | 31.00 34 | 9.00 33 | 6.00 32 | 4.00 |

2019 Maine Income Tax Withholding Wage Bracket Tables SINGLE - MONTHLY

| Wades are | 1 | | | Nim | Number of withholding allowances claimed is | hholding | allowand | nd allowances claime | · 1 | | | | Wades are – | | | | umber of | withhold | ing allow | Number of withholding allowances claimed is | imed is – | | | |
|------------|------------|---------------|---------------|---------|---|----------|----------|----------------------|-------|---|----|----------|-------------|--------|-----------|-----------|----------|----------------|-------------|--|------------|-----------|---------------|--------|
| | But | 0 | | - | 6 | 6 7 | 2 | 9 | | 0 | 10 | | But | C | - | ~ | e. | 4 | 5 | y | 7 | ¢ | σ | 10 |
| At | ess | _ | _ | - | Amount c | - ucome | tax to w | vithhold is | | - | - | At | less | | - | 1 | Amou | nt of inco | me tax to | Amolint of income tax to withhold is | . | > | > | 2 |
| | than | - | + | - | | | | | | | | ובמסו | - | | - H | | | | | | | | | |
| 0.00 | 750.00 | 0.05 | | | | | | | | | | 3230.00 | 3310.00 | 154.00 | 0 130.00 | 1106.00 | 86.00 | 66.00 70.00 | 45.00 | 25.00 | 4.75 | | | |
| | | 2.00 | | | | | | | | | | 3390.00 | | | | | | 75.00 | 55.00 | 34.00 | 14.00 | | | |
| | | 3.75 | | | | | | | | | | 3470.00 | | | | | | 80.00 | 59.00 | 39.00 | 19.00 | | | |
| | | 5.00 | + | + | + | + | + | + | + | + | + | 3550.00 | _ | | - | - | 104.00 | 84.00 | 64.00 | 44.00 | 23.00 | 3.00 | + | |
| | | 7.00 | | | | | | | | | | 3630.00 | | | | | | 89.00 | 68.00 | 48.00 | | 8.00 | | |
| | | 9.00 | | | | | | | | | | 3710.00 | | | | | | 93.00 | 70.00 | 00.53 | | 12.00 | | |
| | | 00.11 | | | | | | | | | | 3/90.00 | | | | | 00.021 | 98.00 | 18.00 | 00.70 | | 00.71 | 10 | |
| | | 13.00 | | | | | | | | | | 38/0.00 | | | | | 120.00 | 103.00 | 82.00 | 00.20 | | 00.22 | 07.L | |
| | | 16.00 | + | | | | + | | | | | 00.0685 | | | _ | | - | 108.00 | 87.00 | 67.00 | | | 6.00 | |
| | | | - | | | | | | | | | 4030.00 | | | | | | 113.00 | 92.00 | 71.00 | | | 10.00 | |
| | | | 0.25 | | | | | | | | | 4110.00 | | | | | | 118.00 | 96.00 | 76.00 | | | 15.00 | |
| | | | 00.2 | | | | | | | | | 4190.00 | | | | | | 124.00 | 00.101 | 00.18 | | | 20.00 | |
| <u> </u> | | | 4.75 | | | | | | | | | 4270.00 | | | | | | 129.00 | 106.00 | 85.00 | | | 24.00 | 4.25 |
| | | | 7.00 | | | - | | | | | | 4350.00 | _ | | | _ | _ | 135.00 | 111.00 | 00.06 | | | | 9.00 |
| | | | 00.6 | | | | | | | | | 4430.00 | | | | | 164.00 | | 116.00 | 95.00 | | | | 13.00 |
| | | | 12.00 | | | | | | | | | 4510.00 | | | | | 169.00 | | | | | | | 18.00 |
| 1330.00 13 | 1370.00 3- | | 14.00 | | | | | | | | | 4590.00 | 0 4670.00 | 245.00 | 0 222.00 | 198.00 | 174.00 | 151.00 | 127.00 | 104.00 | 84.00 6 | 63.00 | 43.00 | 23.00 |
| 1370.00 14 | | 37.00 16 | 16.00 | | | | | | | | | 4670.00 | 0 4750.00 | 251.00 | 0 227.00 | 203.00 | 180.00 | 156.00 | 133.00 | 109.00 | 88.00 | 68.00 | 48.00 | 27.00 |
| 1410.00 14 | 1450.00 3 | 39.00 19 | 19.00 | | | | | | | | | 4750.00 | 0 4830.00 | 256.00 | 0 233.00 | 209.00 | 185.00 | 162.00 | 138.00 | 114.00 | 93.00 | 73.00 | 52.00 | 32.00 |
| 1450.00 14 | 1490.00 4 | 41.00 21 | 21.00 (| 0.75 | | | | | | | | 4830.00 | 0 4910.00 | 262.00 | 0 238.00 | 0 214.00 | 191.00 | 167.00 | 143.00 | 120.00 | 97.00 | 77.00 | 57.00 | 37.00 |
| 1490.00 15 | 1530.00 4 | 44.00 23 | 23.00 | 3.00 | | | | | | | | 4910.00 | 0 4990.00 | 267.00 | 0 243.00 | 220.00 | 196.00 | 172.00 | 149.00 | 125.00 1 | | 82.00 | 62.00 | 41.00 |
| | | | 26.00 | 5.00 | | | | | | | | 4990.00 | | | 0 249.00 | | 201.00 | | 154.00 | 131.00 1 | | | 66.00 | 46.00 |
| 1570.00 16 | | 48.00 28 | 28.00 8 | 8.00 | | | | | | | | 5070.00 | 5150.00 | 278.00 | 0 254.00 | 230.00 | 207.00 | 183.00 | 160.00 | 136.00 | 112.00 | 91.00 | 71.00 { | 51.00 |
| 1610.00 | 1650.00 5 | 51.00 30 | 30.00 1(| 10.00 | | | | | | | | 5150.00 | 0 5230.00 | | 0 260.00 | | 212.00 | 189.00 | 165.00 | 141.00 1 | 118.00 | 96.00 | 75.00 { | 55.00 |
| | | | | 12.00 | | | | | | | | 5230.00 | | | | | | | 170.00 | | | | | 60.00 |
| | | | | 16.00 | | | | | | | | 5310.00 | | | | | 223.00 | | | | | | | 64.00 |
| | | | | 19.00 | | | | | | | | 5390.00 | | | | | 228.00 | | | | | | | 69.00 |
| | | | | 23.00 | 2.50 | | | | | | | 5470.00 | | | | | | | | | | | | 74.00 |
| | _ | \rightarrow | | 26.00 | 0.00 | | + | | | | | 5550.00 | - | | _ | 263.00 | 239.00 | | | | | | \rightarrow | 78.00 |
| | | | | | 00.6 | | | | | | | 5630.00 | | | | | 245.00 | | | | | | | 83.00 |
| | | | | | 13.00 | | | | | | | 5710.00 | | | | | 250.00 | | | | 156.00 1: | | | 88.00 |
| | | | | | 16.00 | | | | | | | 5790.00 | | | | 279.00 | 255.00 | | | | | | | 92.00 |
| 2110.00 21 | 21 /0.00 8 | 81.00 60 | 60.00 40 | 40.00 | 20.00 | | | | | | | 5050.00 | 0 5950.00 | 335.00 | 0 310.00 | 00.285.00 | 261.00 | 237.00 | 214.00 | 190.00 | 166.00 14 | 143.00 1 | 119.00 | 97.00 |
| | | _ | | | | 0.0 | + | + | | + | + | 00.000 | _ | | | | | | | | | | | 106.00 |
| | | | | | | 10.00 | | | | | | 6110.00 | | | | | | | | | | | | 112.00 |
| | | | | | | 13.00 | | | | | | 6190.00 | | | | 308.00 | | | | | | | | 117.00 |
| 2410.00 24 | 2470.00 9 | 98.00 78 | 78.00 57 | 57.00 3 | 37.00 1 | 17.00 | | | | | | 6270.00 | 0 6350.00 | 364.00 | 0 339.00 | 314.00 | 289.00 | 264.00 | 241.00 | 217.00 1 | 193.00 17 | 170.00 14 | 146.00 12 | 122.00 |
| 2470.00 25 | 2530.00 10 | 102.00 81 | 81.00 6 | 61.00 4 | 41.00 2 | 20.00 (| 0.25 | | | | | 6350.00 | 0 6430.00 | | 0 344.00 | 319.00 | 294.00 | 270.00 | 246.00 | | 199.00 17 | 175.00 1! | 152.00 12 | 128.00 |
| | | | | | | | 3.75 | | | | | 6430.00 | | | | | | | | | 204.00 18 | | | 133.00 |
| | | | | | | | 7.00 | | | | | 6510.00 | | | | | | | | | | | | 139.00 |
| | _ | | | | | | 10.00 | | | | | 6590.00 | | | | | 312.00 | | | | 215.00 19 | | | 144.00 |
| | | | | | | | 14.00 | | | | | 6670.00 | | | | | | | | | | | | 149.00 |
| | - | - | \rightarrow | | | _ | | | | | | 6750.00 | - | | _ | _ | 323.00 | _ | _ | _ | _ | | | 155.00 |
| | | | | | | | | 2.00 | | | | 6830.00 | | | | | 330.00 | | | | | | | 161.00 |
| | | | | | | | 00.72 | 6.00 | | | | 6910.00 | | | | | 336.00 | _ | | | | | | 167.00 |
| 3070.00 31 | 3150 00 14 | 137.00 114.00 | | | | 22.00 32 | | 16.00 | | | | | | 410.00 | 00.285.00 | 374.00 | 349.00 | 324.00 | 293.00 | | 250.00 2 | | | 180.00 |
| | | | ~ | | | | | 20.00 | 0.25 | | | 7150.00 | | | | | | | | | | | | 186.00 |
| | _ | | | - | | 4 | | _ | _ | - | - | 7230.00 | ┢ | + | -1 | -1 | | percenta | -1 -2 | | -1 | -1 | | |
| | | | | | | | | | | | | 13038.00 | 1 | | | | | 7.15% | 6 of the e. | 7.15% of the excess over 13038 plus - | sr 13038 p | - snlo | | |
| | | | | | | | | | | | | | | 898.0 | 0 873.00 | 848.00 | 823.00 | 798.00 | 773.00 | 898.00 873.00 848.00 823.00 798.00 773.00 748.00 722.00 697.00 | 722.00 6 | 97.00 6 | 672.00 647.00 | 47.00 |
| | | | | | | | | | | | | | | | | | | | | | | - | | |

2019 Maine Income Tax Withholding Wage Bracket Tables SINGLE – DAILY OR MISCELLANEOUS

| Wardes are | s are – | | | N | mher of v | withholdir | | Number of withholding allowances claimed is | ned is – | | | Wade | Wades are - | | | Z | Imber of | withholdi | Number of withholding allowances claimed is | ances clai | med is – | | | |
|----------------|----------------|--------------|-------|------|-----------|------------|-----------|---|----------|---|----|------------------|------------------|--------------|--------------|--------------|--------------|--------------|---|-------------------------|--------------|--------------|--------------|--------------|
| +4 | But | 0 | - | 2 | | 4 | 5 | 9 | | 6 | 10 | 10 | But | 0 | - | 2 | e | 4 | 22 | 9 | 2 | 8 | 6 | 10 |
| least | less than | | | | Amoun | t of incor | me tax to | ploh | I. | | | least | less than | | | | Amou | nt of inco | Amount of income tax to withhold | withhold | - ! ! | | | |
| 0.00 | 34.00 | | | | | | | | | | | 142.00 | 145.00 | 7.00 | | 4.50 | 3.75 | 2.75 | 1.75 | 0.75 | | | | |
| 34.00 36.00 | 38.00 38.00 | 0.25 | | | | | | | | | | 143.00 | 151.00 | | | 5.00 | 4.00 | 3.00 | 2.00 | 1.25 | 0.25 | | | |
| 38.00 40.00 | 40.00 42.00 | 0.25 0.50 | | | | | | | | | | 151.00 154.00 | 154.00 157.00 | 7.00 7.00 | 6.00 6.00 | 5.00 5.00 | 4.25 4.25 | 3.25 3.50 | 2.25 2.50 | 1.25 1.50 | 0.50 0.50 | | | |
| 42.00 | 44.00 | 0.50 | | | | | | | | | | 157.00 | 160.00 | 8.00 | | 5.00 | 4.50 | 3.50 | 2.75 | 1.75 | 0.75 | | | |
| 44.00 | 46.00 | 0.75 | | | | | | | | | | 160.00 | 163.00 | 8.00 | - | | 4.75 | 3.75 | 2.75 | 1.75 | 1.00 | | | |
| 46.00 | 48.00 | 0.75 | | | | | | | | | | 163.00 | 166.00 | 8.00 | | | 4.75 | 4.00 | 3.00 | 2.00 | 1.00 | 0.25 | | |
| 48.00 50.00 | 50.00 | 00.1 | | | | | | | | | | 166.00 | 169.00 | 8.00 | 00.7 | 6.00 | 5.00 | 4.00 | 3.25 | 2.25 | 1.25 | 0.25 | | |
| 52.00 | 54.00 | 1.25 | 0.25 | T | T | | T | | + | + | | 172.00 | 175.00 | 00.6 | _ | | 5.00 | 4.50 | 3.50 | 2.50 | 1.75 | 0.75 | | |
| 54.00 | 56.00 | 1.25 | 0.25 | | | | | | | | | 175.00 | 178.00 | 9.00 9.00 | | | 6.00 | 4.50 | 3.75 | 2.75 | 1.75 | 0.75 | | |
| 56.00 | 58.00 | 1.50 | 0.50 | | | | | | | | | 178.00 | 181.00 | 9.00 | | 7.00 | 6.00 | 4.75 | 3.75 | 3.00 | 2.00 | 1.00 | | |
| 58.00 | 60.00 | | 0.50 | | | | | | | | | 181.00 | 184.00 | 00.6 | | | 6.00 | 5.00 | 4.00 | 3.00 | 2.25 | 1.25 | 0.25 | |
| 60.00 | 62.00 | | 0.75 | | | | | | _ | | | 184.00 | 187.00 | 9.00 | | | 6.00 | 5.00 | 4.25 | 3.25 | 2.25 | 1.50 | 0.50 | |
| 62.00 | 64.00 | 1.75 | 0.75 | | | | | | | | | 187.00 | 190.00 | 10.00 | | | 6.00 | 5.00 | 4.25 | 3.50 | 2.50 | 1.50 | 0.75 | |
| 64.00 | 66.00 | 1.75 | 1.00 | | | | | | | | | 190.00 | 193.00 | | | | 7.00 | 5.00 | 4.50 | 3.50 | 2.75 | 1.75 | 0.75 | |
| 66.00 | 68.00 | 2.00 | 1.00 | 1 | | | | | | | | 193.00 | 196.00 | | | | 7.00 | 6.00 | 4.75 | 3.75 | 2.75 | 2.00 | 1.00 | |
| 68.00 | 00.07 | 2.00 | 1.25 | 0.25 | | | | | | | | 196.00 | 199.00 | | | | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.00 | 1.25 | 0.25 |
| /0.00 | 12.00 | GZ.Z | GZ. I | CZ.U | | | | | | | | 199.00 | 202:00 | + | _ | | 00.7 | 6.00 | 00.6 | 4.25 | 3.25 | GZ.Z | CZ. L | 09.0 09.0 |
| 72.00 | 74.00 | 2.25 | 1.50 | 0.50 | | | | | | | | 202.00 | 205.00 | | | | 7.00 | 6.00 | 5.00 | 4.25 | 3.25 | 2.50 | 1.50 | 0.50 |
| 76.00 | 70.00 | 2.50 | 1.50 | 0.50 | | | | | | | | 205.00 | 208.00 | 11.00 | 10.00 | 9.00 | 8.00 | 0.00 | 5.00 | 4.50 | 3.50 | 2.50 | 1./5 75 | G/.0 |
| | 00.01 | 27.00 | 37.1 | 0.75 | | | | | | | | 211.00 | 211.00 | | | | 00.00 | 00.7 | 0.00 | 4.75 | 001 | 00 8 | c/- | 8.6 |
| 00.08 | 82.00 | 2.75 | 1.75 | 1.00 | | | | | | | | 214.00 | 217.00 | 11.00 | | | 8.00 | 2.00 | 6.00 | 5.00 | 4.00 | 3.25 | 2.25 | 1.25 |
| 82.00 | 84.00 | 3.00 | 2.00 | 1.00 | | | | | + | | | 217.00 | 220.00 | 12.00 | _ | | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.25 | 2.25 | 1.50 |
| 84.00 | 86.00 | 3.00 | 2.00 | 1.25 | 0.25 | | | | | | | 220.00 | 223.00 | 12.00 | | | 9.00 | 7.00 | 6.00 | 5.00 | 4.50 | 3.50 | 2.50 | 1.50 |
| 86.00 | 88.00 | 3.25 | 2.25 | 1.25 | 0.25 | | | | | | | 223.00 | 226.00 | | | | 9.00 | 8.00 | 7.00 | 5.00 | 4.50 | 3.75 | 2.75 | 1.75 |
| 88.00 | 90.00 | 3.25 | 2.25 | 1.50 | 0.50 | | | | | | | 226.00 | 229.00 | | | | 9.00 | 8.00 | 7.00 | 6.00 | 4.75 | 3.75 | 3.00 | 2.00 |
| 90.00 | 92.00 | 3.50 | 2.50 | 1.50 | 0.50 | | | | | | | 229.00 | 232.00 | 12.00 | 11.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.25 |
| 92.00 | 94.00 | 3.50 | 2.50 | 1.50 | 0.75 | | | | | | | 232.00 | 235.00 | | | | 00.6 | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.25 | 2.25 |
| 94.00 | 96.00 | 3.50 | 2.75 | 1.75 | 0.75 | | | | | | | 235.00 | 238.00 | | | | 10.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.50 | 2.50 |
| 96.00 | 98.00 | 3.75 | 2.75 | 1.75 | 1.00 | | | | | | | 238.00 | 241.00 | 13.00 | 12.00 | 11.00 | 10.00 | 00.6 | 8.00 | 6.00 7 00 | 5.00 | 4.50 | 3.50 | 2.75 |
| 100.00 | 102.00 | 4.00 | 3.00 | 2.00 | 1.25 | 0.25 | | | | | | 244.00 | 247.00 | | | | 10.00 | 00.6 | 8.00 | 7.00 | 6.00 | 4.75 | 4.00 | 3.00 |
| 102.00 | 104.00 | | 3.25 | 2.25 | 1.25 | 0.25 | | | | | | 247.00 | 250.00 | | Ì. | | 10.00 | 00.6 | 8.00 | 7.00 | 6.00 | 5.00 | 4.00 | 3.25 |
| 104.00 | 106.00 | 4.25 | 3.25 | 2.25 | 1.50 | 0.50 | | | | | | 250.00 | 253.00 | | | | 11.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.25 |
| 106.00 | 108.00 | 4.25 | 3.25 | 2.50 | 1.50 | 0.50 | | | | | | 253.00 | 256.00 | | | | 11.00 | 10.00 | 9.00 | 8.00 | 6.00 | 5.00 | 4.50 | 3.50 |
| 108.00 | 110.00 | 4.50 | 3.50 | 2.50 | 1.50 | 0.75 | | | | | | 256.00 | 259.00 | 14.00 | 13.00 | 12.00 | 11.00 | 10.00 | 9.00 | 8.00 8.00 | 00.7 | 6.00 6.00 | 4.75 4.75 | 3.75 3.75 |
| 112.00 | 115.00 | 4.75 | 3.75 | 2.75 | 2.00 | 1.00 | | | | | | 262.00 | 265.00 | - | _ | _ | 11.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.00 |
| 115.00 | 118.00 | | 4.00 | 3.00 | 2.00 | 1.25 | 0.25 | | | | | 265.00 | 268.00 | | 14.00 | | 12.00 | 11.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 |
| 118.00 | 121.00 | 5.00 | 4.00 | 3.25 | 2.25 | 1.25 | 0.25 | | | | | 268.00 | 271.00 | | | | 12.00 | 11.00 | 10.00 | 9.00 | 7.00 | 6.00 | 5.00 | 4.50 |
| 121.00 | 124.00 | 5.00 | 4.25 | 3.25 | 2.50 | 1.50 | 0.50 | | | | | 271.00 | 274.00 | 15.00 | 14.00 | 13.00 | 12.00 | 11.00 | 10.00 | 00.6 | 8.00 | 7.00 | 5.00 | 4.50 4 75 |
| 127.00 | 130.00 | 00.9 | 4.75 | 3.75 | 2.75 | 1.75 | 001 | | | | | 277.00 | 280.00 | - | + | | 12.00 | 11.00 | 10.00 | 00.6 | 00.0 | 00.7 | 00.0 | 2.00 |
| 130.00 | 133.00 | 6.00 | 4.75 | 4.00 | 3.00 | 2.00 | 1.00 | 0.25 | | | | 280.00 | 283.00 | | | | 13.00 | 12.00 | 10.00 | 0.00 | 8.00 | 7.00 | 6.00 | 5.00 |
| 133.00 | 136.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.25 | 1.25 | 0.25 | | | | 283.00 | 286.00 | | | | 13.00 | 12.00 | 11.00 | 10.00 | 8.00 | 7.00 | 6.00 | 5.00 |
| 136.00 | 139.00 | | 5.00 | 4.25 | 3.25 | 2.25 | 1.50 | 0.50 | | | | 286.00 | 289.00 | 16.00 | | | 13.00 | 12.00 | 11.00 | 10.00 | 9.00 | 8.00 | 6.00 | 5.00 |
| 139.00 | 142.00 | 6.00 | 5.00 | 4.50 | 3.50 | 2.50 | 1.50 | 0.75 | _ | _ | _ | 289.00 | 292.00 | 17.00 | 16.00 | 14.00 | 13.00 | 12.00 | 11.00 | 10.00 | 00.6 | 8.00 | 7.00 | 6.00 |
| | | | | | | | | | | | | 292.00 | 907.00 | | | | Use | percenta | Use percentage method | a | 000 | | | |
| | | | | | | | | | | | | 602.00 and over | and over | 00 11 | | 0000 | 0000 | 7.00 20 | 0 | cess ove | | 0 | 00 10 | 0000 |
| | | | | | | | | | | | | | | 41.00 | | 40.00 39.00 | 38.00 | 37.00 | | 36.00 35.00 33.00 32.00 | 33.00 | | 31.00 30.00 | 30.00 |

2019 Maine Income Tax Withholding Wage Bracket Tables MARRIED – WEEKLY

| Wages are | are – | | | Nur | mber of v | vithholdir | Number of withholding allowances claimed is | nces clai | med is - | | | | Wages are | Ire - | | | Nur | nber of w | ithholdin | g allowar | Number of withholding allowances claimed is | ned is - | | | |
|------------------|------------------|----------------|---------------|----------------|-----------|--------------|---|--------------|----------------|-------|-------|----------|--------------------|--------------------|----------------|----------------|----------------|----------------|-----------|----------------|---|--|----------------------------|----------------------|----------------|
| At | But | 0 | - | 2 | 3 | 4 | 5 | 9 | 7 | 8 | 9 | 10 | At | But | 0 | - | 2 | ю | 4 | 5 | 9 | 7 | 8 | 6 | 10 |
| least | than | | | | Amour | nt of incol | Amount of income tax to withhold is | withhold | lis – | | | | least | less than | | | | Amount | of incom | e tax to | Amount of income tax to withhold is | I S | | | |
| 0.00 | 400.00 415.00 | 0.25 | | | | | | | | | | 14 | 1425.00 | 1455.00 1485.00 | 62.00 64.00 | 57.00 59.00 | 51.00 53.00 | 46.00 48.00 | 42.00 | 39.00 | 32.00 | 28.00 23 | 23.00 18 25.00 20 | 18.00 1/ 20.00 1/ | 14.00 15.00 |
| 415.00 | 430.00 | 1.00 | | | | | | | | | | 4 | | 1515.00 | 66.00 | 61.00 | 55.00 | | | | | | | | 17.00 |
| 430.00 445.00 | 445.00 460.00 | 2.00 2.75 | | | | | | | | | | 15 15 | 1515.00 1545.00 | 1545.00 1575.00 | 68.00 70.00 | 63.00 65.00 | 57.00 59.00 | 52.00 54.00 | 47.00 | 42.00 | 37.00 | 33.00 28 35.00 30 | 28.00 30.00 25 25 | 23.00 1(25.00 2(| 19.00 20.00 |
| 460.00 | 475.00 | 3.75 | | | | | | | | | | 15 | | 1605.00 | 72.00 | 67.00 | 61.00 | | | | | | | | 22.00 |
| 490.00 | 505.00 | 4.50 5.00 | 0.75 | | | | | | | | | 16 | 1635.00 | 1665.00 | 76.00 | 71.00 | 66.00 | 00.00 | 55.00 | 49.00 | 43.00 | 40.00 35 | 33.00 23 35.00 30 | 30.00 26 | 26.00 |
| 505.00 | 520.00 | 6.00 | 1.50 | | | | | | | | | 16 | | 1695.00 | 78.00 | 73.00 | 68.00 | | | | | | | | 27.00 |
| 520.00 | 535.00 | 7.00 | 2.50 | | | | | | | | | 16 | | 1725.00 | 80.00 | 75.00 | 70.00 | | | | | | | | 29.00 |
| 535.00 | 550.00 | 8.00 | 3.25 | | | | | | | | | 17 | 1725.00 | 1755.00 | 83.00 85.00 | 00.77 | 72.00 | 66.00 | 61.00 | 55.00 | 50.00 | 45.00 40 | 40.00 36 | 36.00 3. | 31.00 |
| 565.00 | 580.00 | 9.00 10.00 | 5.00 | 0.25 | | | | | | | | 17 | | 1815.00 | 87.00 | 81.00 | 76.00 | | | | | | | | 34.00 |
| 580.00 | 595.00 | 10.00 | 6.00 | 1.25 | | | | | | | | 18 | - | 1845.00 | 89.00 | 83.00 | 78.00 | | | | | | | | 36.00 |
| 595.00 | 610.00 | 11.00 | 7.00 | 2.00 | | | | | | | | 18 | - | 1875.00 | 91.00 | 85.00 | 80.00 | | | | | | | | 38.00 |
| 610.00 | 625.00 | 12.00 | 8.00 | 3.00 1.05 | | | | | | | | 18 | 1875.00 | 1905.00 | 93.00 05.00 | 87.00 | 82.00 | | 71.00 | 65.00 | 60.00 | 54.00 49 | 49.00 44 | 44.00 46 | 40.00 |
| 645.00 | 665.00 | 15.00 | 9.00 10.00 | 5.00 | 0.50 | | | | | | | 2 6 | | 1965.00 | 00.ce | 91.00 | 86.00 | 80.00 | | | | | | | 41.00 |
| 665.00 | 685.00 | 16.00 | 11.00 | 6.00 | 1.75 | | | | | | | 19 | - | 1995.00 | 00.66 | 93.00 | 88.00 | | | | | | | | 45.00 |
| 685.00 | 705.00 | 17.00 | 12.00 | 7.00 | 3.00 | | | | | | | 19 | 1995.00 | | 101.00 | 95.00 | 90.00 | | 79.00 | 73.00 | | | 57.00 52 | 52.00 47 | 47.00 |
| 705.00 | 725.00 | 18.00 | 13.00 | 9.00 | 4.00 | | | | | | | 20 | - | | 103.00 | | | | | | | | | | 48.00 |
| 725.00 | 745.00 | 19.00 | 14.00 | 10.00 | 5.00 | 0.50 | | | | | | 20 | | | | | | | | | | | | | 50.00 |
| | 765.00 | 20.00 | 16.00 | 11.00 | 6.00 | 1.75 | | | | | | 20 | | | | | | | | | | | | | 52.00 |
| 00 982 | 805.00 | 23.00 | 18.00 | 13.00 | 00.7 | 3.00 4 00 | | | | | | 10 | 2145.00 | 2175.00 | 111 00 | 105.00 | 98.UU | 94.00 | 00.78 | 84.00 | 78.00 | 73 00 67 | 67 00 63 | 62 00 24 | 56.00 |
| 805.00 | 825.00 | 24.00 | 19.00 | 14.00 | 10.00 | 5.00 | 0.50 | | | | | 21 | + | | + | _ | | | | | | | | | 58.00 |
| 825.00 | 845.00 | 25.00 | 20.00 | 16.00 | 11.00 | 6.00 | 1.75 | | | | | 22 | | | | | | | | | | | | | 60.00 |
| 845.00 | 865.00 | 26.00 | 21.00 | 17.00 | 12.00 | 7.00 | 2.75 | | | | | 22 | | | | | | | | | | | | | 62.00 |
| 865.00 | 885.00 | 27.00 | 23.00 | 18.00 | 13.00 | 00.6 | 4.00 | | | | | 22 | | | | | | | | | | | | | 64.00 |
| 885.00 | 905.00 | 28.00 | 24.00 | 19.00 | 14.00 | 10.00 | 5.00 | 0.50 | | | | 22 | + | | - | | - | | | | | _ | \rightarrow | - | 66.00 |
| 905.00 a25.00 | 925.00 945.00 | 30.00 | 25.00 | 20.00 | 16.00 | 11.00 | 00.9 | 1.75 2.75 | | | | 3 23 | 2325.00 | 2355.00 | 123.00 | 118.00 1 | 112.00 1 | 107.00 1 | 101.00 | 96.00 08.00 | 00.06 | 85.00 79 | 79.00 74 | 74.00 68 | 68.00 71.00 |
| 945,00 | 965.00 | 32.00 | 27.00 | 23.00 | 18.00 | 13.00 | 00.6 | 4.00 | | | | 23 | | | | | | | | | | | | | 73.00 |
| 965.00 | 00.066 | 33.00 | 29.00 | 24.00 | 19.00 | 15.00 | 10.00 | 5.00 | 0.75 | | | 24 | | | | | | | | | | | | | 75.00 |
| 00.066 | 1015.00 | 35.00 | 30.00 | 25.00 | 21.00 | 16.00 | 11.00 | 7.00 | 2.25 | | | 24 | | | - | | _ | | | | | | | _ | 77.00 |
| 1015.00 | 1040.00 | 36.00 | 32.00 | 27.00 | 22.00 | 18.00 | 13.00 | 8.00 | 3.50 | 1 | | 24 | | | | | | | | - | | | | | 79.00 |
| 1040.00 | 1065.00 | 38.00 | 33.00 | 28.00 | 24.00 | 19.00 | 14.00 | 10.00 | 5.00 | 0.50 | | 25 | | 2535.00 | 136.00 | 130.00 | 124.00 | 119.00 1 | 113.00 10 | 108.00 | | 97.00 92 | | | 81.00 |
| 1090.00 | 1115.00 | 41 00 | 36.00 | 31.00 | 00.62 | 22.00 | 17 00 | 13.00 | 00.00 8 00 | 3.25 | | 25 | 2565.00 | | | | | | | | 106.00 10 | | 94.00 00 | 00.00 90.00 | 85.00 |
| 1115.00 | 1140.00 | 42.00 | 37.00 | 33.00 | 28.00 | 23.00 | 19.00 | 14.00 | 9.00 | 4.75 | | 25 | | | | | | | | | | | | | 87.00 |
| 1140.00 | 1165.00 | 44.00 | 39.00 | 34.00 | 29.00 | 25.00 | 20.00 | 15.00 | 11.00 | 6.00 | 1.50 | 26 | | | | 138.00 1 | | | | | | 105.00 100 | | | 89.00 |
| 1165.00 | 11 90.00 | 45.00 | 40.00 | 36.00 | 31.00 | 26.00 | 22.00 | 17.00 | 12.00 | 8.00 | 3.00 | 26 | | | | | | | | | | 107.00 102 | | | 91.00 |
| 1190.00 | 1215.00 | 46.00 | 42.00 | 37.00 | 32.00 | 28.00 | 23.00 | 18.00 | 14.00 | 0.00 | | | | | | | | 131.00 1 | | | | 109.00 104 | | | 93.00 |
| 1215.00 | 1245.00 | 48.00 50.00 | 43.00 | 39.00 41 00 | 36.00 | 31.00 | 25.00 | 20.00 | 15.00 | 11.00 | 8.00 | 3 25 27 | 2/15.00 | 2745.00 | 151.00 | 145.00 | 139.00 1 | 133.00 1 | 128.00 | 122.00 1 | 117.00 17 | 113.00 106 | 106.00 100 108 00 100 | 100.00 | 95.00 97.00 |
| 1275.00 | 1305.00 | 52.00 | 47.00 | 42.00 | 38.00 | 33.00 | 28.00 | 24.00 | 19.00 | 14.00 | | | + | | 155.00 | - | + | | + | - | - | 115.00 110 | + | - | 00.66 |
| 1305.00 | 1335.00 | 54.00 | 49.00 | 44.00 | 39.00 | 35.00 | 30.00 | 25.00 | 21.00 | | | | | | | | | | | | | | | | 101.00 |
| 1335.00 | 1365.00 | 56.00 | 51.00 | 46.00 | 41.00 | 36.00 | 32.00 | 27.00 | 22.00 | | | | | | | | | | | 130.00 1 | | | | | 103.00 |
| 1365.00 | 1395.00 | 58.00 | 53.00 | 48.00 | 43.00 | 38.00 | 33.00 | 29.00 | 24.00 26.00 | 19.00 | 15.00 | 10.00 28 | 2865.00 | 2895.00 | 161.00 | 156.00 1 | 150.00 1 | 144.00 1 | 138.00 1 | 133.00 1 | 127.00 12 | 121.00 116 | 116.00 110 | 110.00 10 | 105.00 |
| 0000 | 00.041 | | 00.00 | 00.04 | 00.04 | 00.04 | 00.00 | 00.10 | 20.02 | _ | _ | | ╈ | | - | | | | _ 0 | e method | | | _ | | 202 |
| | | | | | | | | | | | | 09 | and | over | | | | | 7.15% 0 | of the exc | cess over | 7.15% of the excess over 6020 plus - | - s | | |
| | | | | | | | | | | | | | | | 415.00 | 409.00 | 03.00 3 | 97.00 3 | 91.00 38 | 36.00 3 | 80.00 37 | 415.00 409.00 403.00 397.00 391.00 386.00 380.00 374.00 368.00 363.00 357.00 | 3.00 363 | 00 35 | 2.00 |
| | | | | | | | | | | | | | | 1 | | | | | | | | | | | 2 |

2019 Maine Income Tax Withholding Wage Bracket Tables MARRIED – BIWEEKLY

| Original International Internationa International International International International | | | | | | - | | | | | | | - | | | | | | | 241-1-1-10- | | | | | | |
|---|----------|--------------------|---|----------------|----------------|----------------|-------------|------------|------------|------------|----------------|------|----------|-----------|---------|--------|----------|----------------|----------|-------------|-------------|-------------|-----------|------|---------------|------------|
| 0 1 2 3 4 1 4 1 4 1 4 1 | wage | es are - | | | | | withhold | aing allov | vances ci | aimed is - | | | | wages a | le l | | | | | VITINOI all | ig allowar | | 1 | - | - | |
| min max max <thmax< th=""> <thmax< th=""> <thmax< th=""></thmax<></thmax<></thmax<> | At | But | 0 | - | 2 | ო | 4 | £ | 9 | 7 | 8 | 6 | | | But | 0 | - | 2 | 33 | 4 | 5 | 9 | | _ | _ | 2 |
| 0.000 0.0000 0.000 0.000 <t< td=""><td>least</td><td>than</td><td></td><td></td><td></td><td>Amou</td><td>int of inc.</td><td>ome tax</td><td>to withho.</td><td>ld is –</td><td></td><td></td><td><u>я</u></td><td></td><td>than</td><td></td><td></td><td></td><td>Amoun</td><td>t of incon</td><td>ne tax to v</td><td>withhold is</td><td>l</td><td></td><td></td><td></td></t<> | least | than | | | | Amou | int of inc. | ome tax | to withho. | ld is – | | | <u>я</u> | | than | | | | Amoun | t of incon | ne tax to v | withhold is | l | | | |
| 0000 0.20 0.000 0 | 0.00 | 805.00 | | | | | | | | | | | 24 | | :485.00 | 96.00 | 87.00 | 77.00 | | | | | | | | 50 |
| 0000 100 100 000 <td>805.00</td> <td></td> <td>248</td> <td></td> <td></td> <td>00.00</td> <td>90.00</td> <td>80.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8.8</td> | 805.00 | | | | | | | | | | | | 248 | | | 00.00 | 90.00 | 80.00 | | | | | | | | 8.8 |
| 0000 400 000 400 000 600 <td>855.00</td> <td></td> <td>25,</td> <td></td> <td></td> <td>103.00</td> <td>92.00</td> <td>83.00 86.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td><u>8</u> 8</td> | 855.00 | | | | | | | | | | | | 25, | | | 103.00 | 92.00 | 83.00 86.00 | | | | | | | | <u>8</u> 8 |
| 000 100 <td>880.00</td> <td></td> <td>265</td> <td></td> <td></td> <td>109.00</td> <td>98.00</td> <td>89.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>8.8</td> | 880.00 | | | | | | | | | | | | 265 | | | 109.00 | 98.00 | 89.00 | | | | | | | | 8.8 |
| 06:00 10 10 10 10 100 | 905.00 | | | | | | | | | | | | 268 | - | | | 102.00 | | | | | | | | | 00. |
| 0 | 930.00 | | | | | | | | | | | | 27: | | | | 105.00 | | | | | | | | | 00. |
| 1000000000000000000000000000000000000 | 955.00 | | | | | | | | | | | | 278 | | | | | | | | | | | | | 8 |
| No. 12 No. No. <td>980.00</td> <td></td> <td></td> <td>1.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>28;</td> <td></td> <td>8</td> | 980.00 | | | 1.00 | | | | | | | | | 28; | | | | | | | | | | | | | 8 |
| 1100 1100 <th< td=""><td>1005.00</td><td>1030.00</td><td></td><td>2.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>28</td><td>+</td><td></td><td>-</td><td>_</td><td></td><td>_</td><td></td><td></td><td></td><td>_</td><td></td><td>\rightarrow</td><td>8</td></th<> | 1005.00 | 1030.00 | | 2.50 | | | | | | | | | 28 | + | | - | _ | | _ | | | | _ | | \rightarrow | 8 |
| 1000 1000 2000 2000 2000 1000 1000 1000 2000 <th< td=""><td>1030.00</td><td>1055.00</td><td></td><td>3.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>29;</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8.8</td></th<> | 1030.00 | 1055.00 | | 3.75 | | | | | | | | | 29; | | | | | | | | | | | | | 8.8 |
| 111000 111000 110000 11000 11000 < | 00.0001 | | | 00.0 | | | | | | | | | 2912 | | | | | | | | | | | | | 8.8 |
| 11.550 100 0.00 </td <td>1105 00</td> <td></td> <td></td> <td>00.7</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>202</td> <td></td> <td><u>8</u> 8</td> | 1105 00 | | | 00.7 | | | | | | | | | 202 | | | | | | | | | | | | | <u>8</u> 8 |
| 1100 110 <td>1120.00</td> <td></td> <td></td> <td>0.00</td> <td>0.05</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>21.5</td> <td></td> <td>3 8</td> | 1120.00 | | | 0.00 | 0.05 | | | | | | | | 21.5 | | | | | | | | | | | | | 3 8 |
| 1010 1010 <th< td=""><td>1155.00</td><td></td><td></td><td>10.00</td><td>0.2.0 7 7 F</td><td></td><td></td><td></td><td></td><td></td><td>+</td><td>+</td><td>212</td><td>+</td><td></td><td>+</td><td>_</td><td>+</td><td>+</td><td></td><td></td><td></td><td></td><td></td><td>_</td><td>3 8</td></th<> | 1155.00 | | | 10.00 | 0.2.0 7 7 F | | | | | | + | + | 212 | + | | + | _ | + | + | | | | | | _ | 3 8 |
| Total Total <th< td=""><td>1180.00</td><td></td><td></td><td>00.11</td><td>375</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>310</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3 8</td></th<> | 1180.00 | | | 00.11 | 375 | | | | | | | | 310 | | | | | | | | | | | | | 3 8 |
| Total Total <th< td=""><td>1215.00</td><td>1250.00</td><td></td><td>15.00</td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>330</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8 8</td></th<> | 1215.00 | 1250.00 | | 15.00 | 6.00 | | | | | | | | 330 | | | | | | | | | | | | | 8 8 |
| 132000 336000 142000 336000 1420000 1420000 14200 | 1250.00 | 1285.00 | | 17.00 | 8.00 | | | | | | | | 336 | | | | | | | | | | | | | 00 |
| 135.00 31.00 21.00 12.00 <t< td=""><td>1285.00</td><td>1320.00</td><td></td><td>19.00</td><td>10.00</td><td>0.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td>340</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8</td></t<> | 1285.00 | 1320.00 | | 19.00 | 10.00 | 0.50 | | | | | | | 340 | | | | | | | | | | | | | 8 |
| 3300 3200 400 400 400 14 | 1320.00 | | | 21.00 | 12.00 | 2.50 | | | | | | | 346 | | | + | - | - | + | | - | | | | - | 0.0 |
| 1450.0 300 100< | 1355.00 | | | 23.00 | 14.00 | 4.50 | | | | | | | 356 | | | | | | | | | | | | | 8 |
| 1465 00 370 170 | 1390.00 | | | 25.00 | 16.00 | 6.00 | | | | | | | 362 | | | | 166.00 | | | | | | | | | 8 |
| 1485.00 3300 2300 1310 1.20 114.00 132.00 114.00 132.00 114.00 132.00 114.00 132.00 114.00 132.00 114.00 132.00 114.00 132.00 114.00 132.00 114.00 132.00 114.00 132.00 114.00 136.00 147.00 136.00 147.00 136.00 147.00 136.00 147.00 136.00 | 1425.00 | | | 27.00 | 18.00 | 8.00 | | | | | | | 365 | | | | | | | | | | | | | 8 |
| 55000 4100 320 38200 38200 38200 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1500 1770 1700 < | 1460.00 | | | 29.00 | 20.00 | 11.00 | 1.25 | | | | | | 371 | | | -+ | _ | - | - | _ | - | | | _ | _ | 8 |
| 40000 5000 5000 1000 </td <td>1495.00</td> <td></td> <td></td> <td>31.00</td> <td>22.00</td> <td>13.00</td> <td>3.25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>38;</td> <td></td> <td>8.8</td> | 1495.00 | | | 31.00 | 22.00 | 13.00 | 3.25 | | | | | | 38; | | | | | | | | | | | | | 8.8 |
| 67300 7700 <t< td=""><td>1565 00</td><td></td><td></td><td>35.00</td><td>26.00</td><td>00.61</td><td>00.6</td><td></td><td></td><td></td><td></td><td></td><td>206</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td><u>8</u> 8</td></t<> | 1565 00 | | | 35.00 | 26.00 | 00.61 | 00.6 | | | | | | 206 | | | | | | | | | | | | | <u>8</u> 8 |
| 177500 300 300 310 1100 1720 1400 1720 1400 1720 1400 1720 1400 1720 1400 1720 1400 1320 | 1600.001 | | | 37.00 | 28.00 | 19.00 | 00.6 | | | | | | 401 | | | | | | | | | | | | | 8.8 |
| 1775 0 110 2200 1500 157 | 1635.00 | | | 39.00 | 30.00 | 21.00 | 11.00 | | | | | | 405 | | | | | | | | | | | | | 8 |
| 175 00 53.00 45.00 57.00 57.00 45.00 45.00 15.00 <t< td=""><td>1670.00</td><td></td><td></td><td>41.00</td><td>32.00</td><td>23.00</td><td>13.00</td><td></td><td></td><td></td><td></td><td></td><td>412</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>6.00 125</td><td>-</td><td></td><td>8</td></t<> | 1670.00 | | | 41.00 | 32.00 | 23.00 | 13.00 | | | | | | 412 | | | | | | | | | | 6.00 125 | - | | 8 |
| 177500 55.00 46.00 36.00 15.00 14.00 156.00 145.00 | 1705.00 | | | 43.00 | 34.00 | 25.00 | 15.00 | | | | | | 42. | | | | 206.00 | | | | | | 0.00 129 | | | 8 |
| 11000 57.00 45.00 45.00 45.00 25.00 15.00 <th< td=""><td>1740.00</td><td>1775.00</td><td></td><td>46.00</td><td>36.00</td><td>27.00</td><td>17.00</td><td></td><td></td><td></td><td></td><td></td><td>42,</td><td></td><td></td><td></td><td>210.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8</td></th<> | 1740.00 | 1775.00 | | 46.00 | 36.00 | 27.00 | 17.00 | | | | | | 42, | | | | 210.00 | | | | | | | | | 8 |
| Norm Norm <th< td=""><td>00.07.11</td><td>1815.00</td><td></td><td>48.00</td><td>30.00</td><td>23.00</td><td>21.00</td><td></td><td></td><td></td><td></td><td></td><td>434</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8.8</td></th<> | 00.07.11 | 1815.00 | | 48.00 | 30.00 | 23.00 | 21.00 | | | | | | 434 | | | | | | | | | | | | | 8.8 |
| 1915.00 63.00 64.00 75.00 163.00 143.00 <td>1845.00</td> <td>1880.00</td> <td>_</td> <td>52.00</td> <td>42.00</td> <td>33.00</td> <td>23.00</td> <td></td> <td></td> <td></td> <td>\uparrow</td> <td></td> <td>447</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td>-</td> <td></td> <td>8 8</td> | 1845.00 | 1880.00 | _ | 52.00 | 42.00 | 33.00 | 23.00 | | | | \uparrow | | 447 | | | - | | - | | | _ | | | - | | 8 8 |
| 1950.00 65.00 46.00 37.00 28.00 167.00 <td>1880.00</td> <td>1915.00</td> <td></td> <td>54.00</td> <td>44.00</td> <td>35.00</td> <td>26.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>450</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2.00 151</td> <td></td> <td></td> <td>8</td> | 1880.00 | 1915.00 | | 54.00 | 44.00 | 35.00 | 26.00 | | | | | | 450 | | | | | | | | | | 2.00 151 | | | 8 |
| 1985.00 67.00 58.00 48.00 3.00 1.50 1.50 1.50 247.00 256.00 215.00 190.0 171.00 165.00 1473.00 <t< td=""><td>1915.00</td><td></td><td></td><td>56.00</td><td>46.00</td><td>37.00</td><td>28.00</td><td></td><td></td><td></td><td></td><td></td><td>46(</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8</td></t<> | 1915.00 | | | 56.00 | 46.00 | 37.00 | 28.00 | | | | | | 46(| | | | | | | | | | | | | 8 |
| 2020 00 69.00 61.00 32.00 13.00 3.75 4730.00 4736.00 281.00 291.00 293.00 213.00 297.00 197.00 186.00 156.00 167.00 166.00 167.00 <td>1950.00</td> <td></td> <td></td> <td>58.00</td> <td>48.00</td> <td>39.00</td> <td>30.00</td> <td></td> <td></td> <td>1.50</td> <td></td> <td></td> <td>466</td> <td></td> <td>8</td> | 1950.00 | | | 58.00 | 48.00 | 39.00 | 30.00 | | | 1.50 | | | 466 | | | | | | | | | | | | | 8 |
| 2055.00 71.00 62.00 34.00 24.00 15.00 6100 17.00 15.00 171.00 150.00 171.00 150.00 171.00 150.00 171.00 150.00 171.00 | 1985.00 | 2020.00 | | 60.00 | 50.00 | 41.00 | 32.00 | | | 3.75 | + | | 47; | - | | - | | | | _ | - | | | _ | | 8 |
| 2125.00 75.00 65.00 47.00 38.00 19.00 10.00 157.00 | 2020.00 | | | 00.29 | 00.23 | 43.00 | 34.00 | | | | | | 415 | | | | | | | | | | | | | 3 8 |
| 2170.00 78.00 69.00 50.00 20.00 20.00 20.00 < | 2090.001 | 2125.00 | | 66.00 | 56.00 | 47.00 | 38.00 | | | | 0.25 | | 495 | | | | | | | | | | | | | 8.8 |
| 2215.00 80.00 71.00 62.00 43.00 54.00 54.00 50.00 150.00 5120.00 283.00 275.00 281.00 283.00 273.00 281.00 291.00 297.00 197.00 180.00 176.00 180.00 176.00 180.00 176.00 180.00 176.00 180.00 176.00 180.00 176.00 180.00 197.00 180.00 | 2125.00 | 2170.00 | | 68.00 | 59.00 | 50.00 | 40.00 | | | 12.00 | 3.00 | | 496 | | | | | | | | | | 3.00 182 | | 00 160 | 8 |
| 2260.00 83.00 74.00 64.00 55.00 46.00 57.00 17.00 8.00 297.00 297.00 294.00 297.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 294.00 297.00 | 2170.00 | | | 71.00 | 62.00 | 52.00 | 43.00 | | | 15.00 | 5.00 | | 505 | _ | | - | _ | _ | | _ | | | 7.00 186 | | 00 165 | 00. |
| 2305.00 86.00 76.00 67.00 58.00 48.00 275.00 284.00 275.00 284.00 284.00 275.00 235.00 237.00 217.00 206.00 217.00 206.00 189.00 189.00 189.00 189.00 189.00 189.00 189.00 217.00 269.00 241.00 217.00 206.00 189.00 189.00 189.00 189.00 189.00 189.00 189.00 217.00 206.00 241.00 217.00 206.00 217.00 206.00 189.00 189.00 189.00 189.00 189.00 219.00 219.00 219.00 219.00 219.00 219.00 197.00 189.00 244.00 189.00 256.00 214.00 256.00 214.00 206.00 214.00 216.00 197.00 | 2215.00 | | | 74.00 | 64.00 | 55.00 | 46.00 | | | 17.00 | 8.00 | | 515 | | | | | | | | | | | | | 0. |
| 2350.00 88.00 79.00 69.00 51.00 41.00 32.00 13.00 41.00 2250.00 5315.00 289.00 277.00 266.00 243.00 271.00 | 2260.00 | | | 76.00 | 67.00 | 58.00 | 48.00 | | | | 11.00 | 1.50 | 515 | | | | 273.00 | | | | | | 6.00 195 | | | 8 |
| 2345.00 91.00 72.00 53.00 54.00 25.00 245.00 55.00 245.00 292.00 287.00 259.00 287.00 275.00 259.00 219.00 219.00 197.00 197.00 2440.00 93.00 84.00 75.00 56.00 47.00 37.00 28.00 18.00 9.00 5445.00 287.00 287.00 257.00 257.00 257.00 271.00 239.00 197.00 2440.00 93.00 84.00 75.00 65.00 47.00 37.00 289.00 12040.00 287.00 275.00 241.00 237.00 275.00 219.00 219.00 2197.00 275.00 241.00 275.00 219.00 219.00 2197.00 275.00 219.00 2197.00 219.00 2197.00 275.00 219.00 219.00 219.00 197.00 783.00 741.00 783.00 748.00 748.00 748.00 748.00 748.00 748.00 748.00 748.00 748.00 748.00 748.00 748.00 778.00 748.00 778.00 748.00 778.00 <td>2305.00</td> <td></td> <td></td> <td>79.00</td> <td>69.00</td> <td>60.00</td> <td>51.00</td> <td></td> <td></td> <td></td> <td>13.00</td> <td>4.00</td> <td>52</td> <td></td> <td></td> <td></td> <td>277.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1.00 200</td> <td></td> <td></td> <td>8</td> | 2305.00 | | | 79.00 | 69.00 | 60.00 | 51.00 | | | | 13.00 | 4.00 | 52 | | | | 277.00 | | | | | | 1.00 200 | | | 8 |
| 5445.00 12040.00 12040.00 Use percentage method 7.15% of the excess over 12040 plus - 829.00 817.00 783.00 711.00 748.00 735.00 735.00 | 2395.00 | 2395.00 2440.00 | | 81.00 84.00 | 75.00 | 63.00 65.00 | 56.00 | | | 28.00 | 16.00 18.00 | 00.6 | 535 | | | | | | | | | | | | | 8 8 |
| 7.15% of the excess over 12040 plus - 829.00 817.00 806.00 794.00 783.00 771.00 760.00 737.00 725.00 | | | 1 | | | | | 1 | 1 | | | | 544 | - | | ł | | | Use p | ercentag | e method | | | | | |
| 725.00 | | | | | | | | | | | | | 12(| 040.00 an | d over | | | | | 7.15% | of the exc | cess over | 12040 plu | IS - | | |
| | | | | | | | | | | | | | | | ~ | 829.00 | 817.00 8 | 306.00 7 | 794.00 7 | 83.00 7 | 71.00 7 | 60.00 74 | 8.00 737 | | 00 714 | 8 |

2019 Maine Income Tax Withholding Wage Bracket Tables MARRIED – SEMI-MONTHLY

| Mat Dist C 1 Z 3 6 1 2 3 6 1 2 3 6 1 2 3 6 1 2 3 6 1 2 3 6 1 1 3 6 1 1 1 1 2 3 1 <th>Bit Hum 0 1 2 3 4 5 6 7 6 10 A Hum 900.00 3.75 Amount of income tax to withholds 3300.00 3370.00 3300.00 3375 900.00 3375 900.00 3375 900.00 3375 900.00 3370.00 3300.00 3375 900.00 3300.00</th> <th>But less 0 1 2 ittaan 32200.00 138.00 126.00 114.00 10 32200.00 138.00 126.00 114.00 10 10 3220.00 142.00 138.00 125.00 114.00 10 10 3220.00 142.00 138.00 172.00 114.00 119.00 11 3320.00 156.00 142.00 138.00 127.00 131.00 117.00 133.00 127.00 133.00</th> <th>7 8 9 - - - - - - - 52.00 55.00 42.00 0.00 53.00 55.00 45.00 0.00 65.00 53.00 53.00 0.00 65.00 55.00 55.00 0.00 73.00 60.00 70.00 0.00 84.00 77.00 87.00 0.00 87.00 84.00 77.00 0.00 87.00 94.00 94.00 0.00 107.00 94.00 94.00 0.00 107.00 94.00 94.00 0.00 107.00 94.00 107.00 0.00 107.00 94.00 107.00 0.00 140.00 112.00 117.00 0.00 112.00 113.00 107.00 0.00 133.00 133.00 133.00</th> | Bit Hum 0 1 2 3 4 5 6 7 6 10 A Hum 900.00 3.75 Amount of income tax to withholds 3300.00 3370.00 3300.00 3375 900.00 3375 900.00 3375 900.00 3375 900.00 3370.00 3300.00 3375 900.00 3300.00 | But less 0 1 2 ittaan 32200.00 138.00 126.00 114.00 10 32200.00 138.00 126.00 114.00 10 10 3220.00 142.00 138.00 125.00 114.00 10 10 3220.00 142.00 138.00 172.00 114.00 119.00 11 3320.00 156.00 142.00 138.00 127.00 131.00 117.00 133.00 127.00 133.00 | 7 8 9 - - - - - - - 52.00 55.00 42.00 0.00 53.00 55.00 45.00 0.00 65.00 53.00 53.00 0.00 65.00 55.00 55.00 0.00 73.00 60.00 70.00 0.00 84.00 77.00 87.00 0.00 87.00 84.00 77.00 0.00 87.00 94.00 94.00 0.00 107.00 94.00 94.00 0.00 107.00 94.00 94.00 0.00 107.00 94.00 107.00 0.00 107.00 94.00 107.00 0.00 140.00 112.00 117.00 0.00 112.00 113.00 107.00 0.00 133.00 133.00 133.00 |
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| 2580.00 8500 7500 8500 7500 8500 257 | Z360.00 85.00 75.00 95.00 74.00 54.00 24.00 55.00 54.00 54.00 54.00 55.00 54.00 54.00 54.00 55.00 54.00 54.00 54.00 55.00 56.00 54.00 54.00 55.00 56.00 54.00 55.00 54.00 54.00 55.00 56.00 54.00 55.00 54.00 55.00 56.00 56.00 55.00 56.00 56.00 55.00 56.00 56.00 55.00 56.00 56.00 55.00 56.00 56.00 55.00 56.00 56.00 56.00 56.00 56.00 56.00 56.00 56.00 56.00 56.00 56.00 56.00 56.00 < | 5300.00 280.00 268.00 256.00 244.00 233.00 | 209.00 197.00 185.00 174.00 |
| 2480.00 9.00 | 242000 0.000 <t< td=""><td>5360.00 285.00 272.00 260.00 248.00 237.00 54.00 280.00 276.00 274.00 261.00</td><td>213.00 201.00 189.00 178.00 217 00 205 00 183 00 182 00</td></t<> | 5360.00 285.00 272.00 260.00 248.00 237.00 54.00 280.00 276.00 274.00 261.00 | 213.00 201.00 189.00 178.00 217 00 205 00 183 00 182 00 |
| 5540.0 55.00 55.00 54.00 5480.00 5540.00 285.00 277.00 265.00 277.00 265.00 277.00 </td <td>2540.00 95.00 85.00 75.00 65.00 44.00 34.00 24.00 14.00 4.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 55.00 44.00 38.00 28.00 18.00 7.00 5480.00 5540.00 55.00 44.00 38.00 28.00 7.00 5540.00</td> <td>5480.00 293.00 281.00 268.00 257.00 245.00</td> <td>221.00 209.00 197.00 186.00</td> | 2540.00 95.00 85.00 75.00 65.00 44.00 34.00 24.00 14.00 4.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 5480.00 55.00 44.00 38.00 28.00 18.00 7.00 5480.00 5540.00 55.00 44.00 38.00 28.00 7.00 5540.00 | 5480.00 293.00 281.00 268.00 257.00 245.00 | 221.00 209.00 197.00 186.00 |
| 2600.00 99.00 89.00 78.00 68.00 58.00 7.00 29.00 297.00 257.00 257.00 277.00 277.00 257.00 277.00 | 2600.00 99.00 78.00 68.00 58.00 48.00 38.00 28.00 18.00 7.00 5540.00 2660.00 102.00 92.00 82.00 51.00 51.00 41.00 31.00 21.00 11.00 0.75 5600.00 2720.00 106.00 95.00 75.00 55.00 55.00 35.00 24.00 14.00 4.25 5600.00 2720.00 110.00 99.00 89.00 79.00 55.00 55.00 24.00 31.00 24.00 4.25 5660.00 2780.00 110.00 99.00 89.00 79.00 52.00 52.00 28.00 31.00 11.00 8.00 5720.00 2840.00 114.00 102.00 92.00 82.00 52.00 28.00 31.00 11.00 5720.00 | 5540.00 297.00 285.00 272.00 261.00 249.00 | 225.00 213.00 202.00 190.00 |
| 2660.00 102.00 82.00 71.00 51.00 11.00 90.00 560.00 306.00 306.00 297.00 247.00 237.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 211.00 297.00 | 2660.00 102.00 92.00 82.00 72.00 62.00 51.00 31.00 21.00 11.00 0.75 5600.00 2720.00 106.00 96.00 85.00 75.00 55.00 55.00 35.00 24.00 14.00 4.25 5660.00 2780.00 110.00 99.00 89.00 79.00 58.00 58.00 38.00 28.00 14.00 4.25 5660.00 2780.00 111.00 99.00 89.00 79.00 58.00 58.00 38.00 28.00 110.00 8.00 5720.00 2840.00 114.00 102.00 92.00 82.00 52.00 48.00 38.00 110.00 8.00 5720.00 | 5600.00 302.00 289.00 277.00 265.00 253.00 | 229.00 217.00 206.00 194.00 |
| 2720.00 106.00 85.00 55.00 55.00 45.00 55.00 14.00 4.25 5660.00 5720.00 310.00 295.00 273.00 249.00 237.00 237.00 237.00 200 275.00 241.00 237.00 2100 240.00 2720.00 310.00 305.00 277.00 255.00 214.00 290.00 277.00 265.00 247.00 237.00 214.00 200.00 277.00 286.00 277.00 287.00 247.00 247.00 247.00 247.00 247.00 247.00 247.00 247.00 247.00 277.00 277.00 286.00 277.00 286.00 277.00 287.00 247.00 | 2720.00 106.00 96.00 85.00 75.00 65.00 55.00 55.00 24.00 14.00 4.25 5660.00 2780.00 110.00 99.00 89.00 79.00 59.00 58.00 58.00 28.00 28.00 80.00 5720.00 2840.00 114.00 102.00 92.00 82.00 52.00 48.00 38.00 28.00 8.00 5720.00 2840.01 114.00 102.00 92.00 82.00 52.00 48.00 38.00 11.00 5720.00 | 5660.00 306.00 293.00 281.00 269.00 257.00 | 233.00 221.00 210.00 198.00 |
| 2780.00 110.00 99.00 89.00 59.00 58.00 48.00 38.00 28.00 18.00 870.00 5720.00 577.00 277.00 < | Z780.00 110.00 99.00 89.00 79.00 69.00 58.00 48.00 38.00 28.00 8.00 5720.00 Z840.00 114.00 102.00 92.00 82.00 72.00 52.00 43.00 31.00 21.00 1100 5720.00 | 5720.00 310.00 298.00 285.00 273.00 261.00 | 237.00 226.00 214.00 202.00 |
| Zebur Title District Zebur Zebur <thzebur< th=""> Zebur Zebur <</thzebur<> | 2640.00 114.00 102.00 92.00 92.00 92.00 92.00 92.00 31.00 21.00 11.00 37.00 20.00 | 5780.00 315.00 302.00 290.00 277.00 265.00 | 241.00 230.00 218.00 206.00 |
| 2960.00 12.00 110.00 99.00 89.00 59.00 49.00 5960.00 554.00 277.00 276.00 276.00 276.00 276.00 | 2000 00 118 00 106 00 96 00 86 00 76 00 65 00 55 00 25 00 35 00 35 00 15 00 5840 00 | 5840.00 313.00 306.00 294.00 281.00 269.00 5900.00 323.00 311.00 298.00 286.00 273.00 | 245.00 234.00 222.00 210.00 249.00 238.00 226.00 214.00 |
| 3020.00 126.00 114.00 103.00 93.00 82.00 72.00 62.00 52.00 42.00 32.00 550.00 52.00 560.00 335.00 335.00 319.00 307.00 284.00 286.00 286.00 286.00 238.00 238.00 2380.00 242.00 2380.00 2380.00 2380.00 242.00 242.00 2380.00 242.00 244.00 100.00 | 2960.00 122.00 110.00 99.00 89.00 79.00 69.00 59.00 49.00 38.00 28.00 18.00 5900.00 | 5960.00 327.00 315.00 302.00 290.00 277.00 | 254.00 242.00 230.00 218.00 |
| 3080.00 130.00 118.00 106.00 86.00 86.00 66.00 56.00 56.00 45.00 35.00 25.00 6020.00 6080.00 336.00 332.00 311.00 298.00 278.00 252.00 250.00 238.00 238.00 217.00 298.00 278.00 254.00 238.00 238.00 238.00 278.00 278.00 254.00 242.00 230.00 230.00 230.00 238.00 215.00 200.00 278.00 242.00 230.00 230.00 230.00 278.00 242.00 242.00 230.00 230.00 242.00 230.00 242.00 230.00 242.00 230.00 242.00 | 3020.00 126.00 114.00 103.00 33.00 82.00 72.00 62.00 52.00 42.00 32.00 22.00 5960.00 | 6020.00 332.00 319.00 307.00 294.00 282.00 | 258.00 246.00 234.00 222.00 |
| 3140.00 134.00 122.00 110.00 100.00 89.00 79.00 69.00 59.00 39.00 29.00 280.00 6140.00 328.00 328.00 315.00 200 278.00 266.00 242.00 242.00 230.00 230.00 200 200 242.00 220.00 242.00 200 200 200 242.00 200 200 200 200 200 200 200 200 200 | 3080.00 130.00 118.00 106.00 96.00 86.00 76.00 66.00 56.00 45.00 35.00 25.00 6020.00 | 6080.00 336.00 323.00 311.00 298.00 286.00 | 262.00 250.00 238.00 226.00 |
| 00 Use pe | 3140.00 134.00 122.00 110.00 100.00 89.00 79.00 69.00 59.00 39.00 29.00 29.00 20.00 | 6140.00 340.00 328.00 315.00 303 | 6.00 254.00 242.00 230.00 |
| | | 00 Use pe | method |

2019 Maine Income Tax Withholding Wage Bracket Tables MARRIED – MONTHLY

| 1 2 3 4 5 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 1 7 7 6 7 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 2 1 1 2 | Wage | Wages are - | | | NN | mber of w | vithholding | 1 allowan | ces claim | ed is – | | | | Wages are | | | | Numbe | r of withh | olding allo | Number of withholding allowances claimed is | aimed is | | | |
|---|--------------------|--------------------|--------|-----------------|--------|-----------|-------------|------------|-------------|--------------|------|------|------------|------------|----------|-----------|-----------|----------|-------------|-------------|---|------------------|------------------|----------------|----------------|
| mb mb< mb< </td <td>At</td> <td>But</td> <td>0</td> <td>-</td> <td></td> <td>с</td> <td>4</td> <td>5</td> <td>9</td> <td></td> <td></td> <td>_</td> <td></td> <td>,</td> <td>rt</td> <td>0</td> <td></td> <td></td> <td>4</td> <td>5</td> <td>9</td> <td>7</td> <td>8</td> <td>6</td> <td>10</td> | At | But | 0 | - | | с | 4 | 5 | 9 | | | _ | | , | rt | 0 | | | 4 | 5 | 9 | 7 | 8 | 6 | 10 |
| 1000 1000 <td< td=""><td>least</td><td>less than</td><td></td><td></td><td></td><td>Amount</td><td>of income</td><td>e tax to w</td><td>vithhold is</td><td>1</td><td></td><td></td><td></td><td></td><td>ss ur</td><td></td><td></td><td>Ar</td><td>nount of ir</td><td>icome tax</td><td>to withhol</td><td>d is –</td><td></td><td></td><td></td></td<> | least | less than | | | | Amount | of income | e tax to w | vithhold is | 1 | | | | | ss ur | | | Ar | nount of ir | icome tax | to withhol | d is – | | | |
| 100000 100000 100000 100000 100000 100000 100000 100000 100000 | 0.00 | | | | | | | | | | | | 570 | | | | | | | | | 91.00 08 00 | 71.00 | 51.00 58.00 | 30.00 |
| Nono Nono <th< td=""><td>1800.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>594</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>105.00</td><td>85.00</td><td>65.00</td><td>44.00</td></th<> | 1800.00 | | | | | | | | | | | | 594 | | | | | | | | | 105.00 | 85.00 | 65.00 | 44.00 |
| 10000 20000 40000 200000 20000 20000 <t< td=""><td>1860.00 1920.00</td><td>1920.00 1980.00</td><td>~</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>606 618</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>112.00 119.00</td><td>92.00 99.00</td><td>72.00 79.00</td><td>51.00 58.00</td></t<> | 1860.00 1920.00 | 1920.00 1980.00 | ~ | | | | | | | | | | 606 618 | | | | | | | | | 112.00 119.00 | 92.00 99.00 | 72.00 79.00 | 51.00 58.00 |
| 1000 1000 <th< td=""><td>1980.00</td><td>2040.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>630</td><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td></td><td>126.00</td><td>106.00</td><td>86.00</td><td>65.00</td></th<> | 1980.00 | 2040.00 | | | | | | | | | | | 630 | | | | | | | 1 | | 126.00 | 106.00 | 86.00 | 65.00 |
| FUND FUND <th< td=""><td>2040.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>642</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>133.00</td><td>113.00</td><td>92.00</td><td>72.00</td></th<> | 2040.00 | | | | | | | | | | | | 642 | | | | | | | | | 133.00 | 113.00 | 92.00 | 72.00 |
| Tento 200 300 400 300 400 400 200 400 400 400 400 400 400 4 | 2100.00 | | | 1.00 | | | | | | | | | 654 666 | | | | | | | | | 140.00 | 120.00 | 99.00 | 79.00 |
| 32000 3200 9200 7200 <t< td=""><td>2220.00</td><td>2280.00</td><td></td><td>8,00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>000 678</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>154.00</td><td></td><td>113.00</td><td>00.00</td></t<> | 2220.00 | 2280.00 | | 8,00 | | | | | | | | | 000 678 | | | | | | | | | 154.00 | | 113.00 | 00.00 |
| 240000 24000 3200 14000 24000 3400 1100 2400 24000 24000 2400 | 2280.00 | 2340.00 | _ | 11.00 | | | | | | | | | 069 | - | + | | - | | | | - | 161.00 | | | 00.00 |
| 240000 2500 4500 2500 < | 2340.00 | 2400.00 | | 15.00 | | | | | | | | | 702 | | | | | | | | | 168.00 | 148.00 | | 00.70 |
| Monto Monto <th< td=""><td>2400.00</td><td>2460.00</td><td></td><td>18.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>714</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>175.00</td><td>155.00</td><td></td><td>114.00</td></th<> | 2400.00 | 2460.00 | | 18.00 | | | | | | | | | 714 | | | | | | | | | 175.00 | 155.00 | | 114.00 |
| 35000 3600 3.00 1.00 1 7760.00 750.00 350.00 | 2460.00 | | | 22.00 | 1.50 | | | | | | | | 726 | | | | | | | | | 182.00 | | | 121.00 |
| 35000 3500 <t< td=""><td>2520.00</td><td></td><td></td><td>25.00</td><td>5.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>738</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>189.00</td><td></td><td></td><td>28.00</td></t<> | 2520.00 | | | 25.00 | 5.00 | | | | | | | | 738 | | | | | | | | | 189.00 | | | 28.00 |
| 28000 27100 2800 2400 2800 < | 2580.00 | 2660.00 | | 30.00 | 10.00 | | | | | | | | 750 | _ | | | | | | | | 196.00 | 175.00 | | 35.00 |
| MAND MAND <th< td=""><td>2660.00</td><td>2740.00</td><td></td><td>34.00</td><td>14.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>762</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>203.00</td><td>182.00</td><td></td><td>42.00</td></th<> | 2660.00 | 2740.00 | | 34.00 | 14.00 | | | | | | | | 762 | | | | | | | | | 203.00 | 182.00 | | 42.00 |
| Machina Machina <t< td=""><td>2/40.00</td><td>00.0282</td><td></td><td>39.00</td><td>19.00</td><td>L C C</td><td></td><td></td><td></td><td></td><td></td><td></td><td>702</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>210.00</td><td>189.00</td><td></td><td>149.00</td></t<> | 2/40.00 | 00.0282 | | 39.00 | 19.00 | L C C | | | | | | | 702 | | | | | | | | | 210.00 | 189.00 | | 149.00 |
| 300000 31000 3100 310000 31000 31000 <t< td=""><td>2000.00</td><td>2080.00</td><td></td><td>00.44 00.81</td><td>28.00</td><td>00 a</td><td></td><td></td><td></td><td></td><td></td><td></td><td>708/</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>206.00</td><td></td><td></td><td>00.00</td></t<> | 2000.00 | 2080.00 | | 00.44 00.81 | 28.00 | 00 a | | | | | | | 708/ | | | | | | | | | 206.00 | | | 00.00 |
| 39000 3000 3000 3000 4000 <t< td=""><td>2080.00</td><td>3060.00</td><td></td><td>53.00</td><td>33.00</td><td>12 00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>810</td><td>-</td><td>+</td><td></td><td></td><td></td><td></td><td></td><td></td><td>234.00</td><td></td><td></td><td>20.00</td></t<> | 2080.00 | 3060.00 | | 53.00 | 33.00 | 12 00 | | | | | | | 810 | - | + | | | | | | | 234.00 | | | 20.00 |
| 31100 32000 5200 4200 5200 < | 3060.00 | | | 58.00 | 37.00 | 17.00 | | | | | | | 822 | | | | | | | | | 242.00 | 218.00 | | 00.77 |
| 32000 3700 7700 <t< td=""><td>3140.00</td><td></td><td></td><td>62.00</td><td>42.00</td><td>22.00</td><td>1.50</td><td></td><td></td><td></td><td></td><td></td><td>834</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>250.00</td><td>226.00</td><td></td><td>184.00</td></t<> | 3140.00 | | | 62.00 | 42.00 | 22.00 | 1.50 | | | | | | 834 | | | | | | | | | 250.00 | 226.00 | | 184.00 |
| 330000 34600 3700 3560 3270 510 1100 1100 1100 1100 1100 1100 110 | | 3300.00 | | 67.00 | 47.00 | 26.00 | 6.00 | | | | | | 846 | | | | | | | | | 258.00 | 234.00 | | 00.061 |
| 346 00 77.00 56.00 <t< td=""><td></td><td>3380.00</td><td></td><td>72.00</td><td>51.00</td><td>31.00</td><td>11.00</td><td></td><td></td><td></td><td></td><td></td><td>858</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>266.00</td><td>242.00</td><td></td><td>197.00</td></t<> | | 3380.00 | | 72.00 | 51.00 | 31.00 | 11.00 | | | | | | 858 | | | | | | | | | 266.00 | 242.00 | | 197.00 |
| 35-000 101/00 1510 1610 1400 2000 3700 3500 3710 35300 3710 35500 37500 27500 275 | 3380.00 | 3460.00 | - | 76.00 | 56.00 | | 15.00 | | | | | | 870 | | | | | | | | | 274.00 | | | 204.00 |
| 352000 11600 6500 7500 37100 35700 37100 35700 37100 | 3460.00 | 3540.00 | | 81.00 | 61.00 | | 20.00 | | | | | | 882 | | | | | | | | | | | | 211.00 |
| 770000 115000 9000 175000 935000 945000 <td>3540.00</td> <td></td> <td></td> <td>86.00</td> <td>65.00</td> <td></td> <td>25.00</td> <td>4.50</td> <td></td> <td></td> <td></td> <td></td> <td>894</td> <td></td> <td>219.00</td> | 3540.00 | | | 86.00 | 65.00 | | 25.00 | 4.50 | | | | | 894 | | | | | | | | | | | | 219.00 |
| 35000 11300 3500 4710 3710 3500 3510 3710 3500 3710 3500 3710 < | 3620.00 | | | 90.00 | 70.00 | | | 9.00 | | | | | 906 | | | | | | | | | 298.00 | 275.00 | | 228.00 |
| 394000 171000 9800 37400 <t< td=""><td>3/00.00</td><td>3/80.00</td><td>-</td><td>00.08</td><td>70.00</td><td></td><td>_</td><td>14.00</td><td></td><td></td><td></td><td></td><td>81.6</td><td>+</td><td>+</td><td></td><td></td><td></td><td></td><td></td><td></td><td>307.00</td><td></td><td></td><td>230.00</td></t<> | 3/00.00 | 3/80.00 | - | 00.08 | 70.00 | | _ | 14.00 | | | | | 81.6 | + | + | | | | | | | 307.00 | | | 230.00 |
| 000000000000000000000000000000000000 | 3/80.00 | 3860.00 | 120.00 | 99.00 104.00 | 00.97 | | | 73.00 | 2 75 | | | | 930 | | | | | | | | | 315.00 | | | 244.00 |
| 4100.00 134.00 135.00 55.00 | 3940.00 | 4020.00 | 129.00 | 109.00 | 88.00 | | | 28.00 | 7.00 | | | | 954 | | | | | | | | | 331.00 | | | 260.00 |
| 420000 133.00 113.00 130.00 133.00 113.00 133.00 133.00 137.00 37.10 37.10 37.10 37.10 37.10 37.10 37.10 37.00 | 4020.00 | 4100.00 | 134.00 | 113.00 | 93.00 | | | | 12.00 | | | | 996 | | | | | | | | | 339.00 | | | 268.00 |
| 4300.00 157.00 125.00 125.00 147.00 557.00 357.00 | 4100.00 | 4200.00 | 139.00 | 119.00 | 00.66 | | | | | | | | 978 | _ | | | | | | | | 347.00 | I | | 276.00 |
| 4400.00 157.00 171.00 351.00 | 4200.00 | 4300.00 | 145.00 | 125.00 | 105.00 | | | | | 3.25 | | | 066 | | | | | | | | | 355.00 | | | 284.00 |
| +00000 157.00< | 4300.00 | | 151.00 | | 110.00 | | | | | 9.00 00 r | | | 1002 | | | | | | | | | 363.00 | | | 292.00 |
| 4700.00 183.00 163.00 | 4500.00 | | 00.761 | 137.00 | | | | | | | 25 | | 1076 | | | | | | | | | 379.00 | 356.00 | | |
| 4800.00 174.00 154.00 133.00 133.00 52.00 537.00 547.00 443.00 413.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 375.00 345.00 345.00 345.00 375.00 345.00< | 4600.001 | 4700.00 | 168.00 | | | | | | | | 00.6 | | 1038 | | | | | | | | | 388.00 | | | 317,00 |
| 4900.00 180.00 180.00 180.00 180.00 180.00 180.00 170.00 270.00 247.00 | 4700.00 | 4800.00 | 174.00 | - | - | | | | | | 2.00 | | 1050 | | + | | - | _ | 00 467.0 | | - | 396.00 | 372.00 | | 325.00 |
| 5000.00 186.00 166.00 145.00 145.00 64.00 54.00 53.00 57.00 553.00 59.00 59.00 59.00 59.00 59.00 59.00 385.00 385.00 385.00 385.00 357.00 373.00 | 4800.00 | 4900.00 | 180.00 | | 139.00 | | | | | | 3.00 | | 1062 | | | | | | .00 475.0 | | | | 380.00 | | 333.00 |
| 5100.00 171.00 151.00 151.00 171.00 151.00 151.00 563.00 583.00 583.00 583.00 583.00 583.00 583.00 583.00 583.00 583.00 491.00 461.00 450.00 473.00 | 4900.00 | 5000.00 | 186.00 | 166.00 | 145.00 | | | | | | | 3.25 | 1074 | | | | | | .00 483.0 | | | | 388.00 | | 341.00 |
| 5200.00 177.00 157.00 157.00 177.00 157.00 157.00 177.00 571.00 572.00 475.00 | 5000.00 | 5100.00 | 192.00 | | | | | | | | | 00.6 | 1086 | | | | | | | | | 420.00 | | | 349.00 |
| 5300.00 183.00 183.00 142.00 122.00 102.00 1120.00 11220.00 655.00 585.00 555.00 555.00 555.00 450.00 436.00 435.00 435.00 435.00 435.00 432.00 435.00 432.00 432.00 435.00 435.00 437.00 | 5100.00 | 5200.00 | 197.00 | _ | - | - | _ | | | | | | | | - | _ | | _ | | | - | 428.00 | 404.00 | | 357.00 |
| 5400.00 188.00 168.00 148.00 128.00 128.00 168.00 148.00 128.00 128.00 588.00 515.00 475.00 422.00 425.00 422.00 425.00 | 5200.00 | 5300.00 | 203.00 | | | | | | | | | | | | | | | | | | | 436.00 | 413.00 | | 365.00 |
| 5500.00 17400 17400 17400 17400 17400 47600 45200 52300 53400 47600 45200 54300 54300 48200 | 5300.00 | 5400.00 | 209.00 | 189.00 | 168.00 | | | | | | | | | | | | | | | | | | | | 373.00 |
| 5700.00 229.00 186.00 145.00 175.00 84.00 84.00 84.00 84.00 84.00 84.00 44.00 23.00 614.00 589.00 564.00 589.00 566.00 485.00 <t< td=""><td>5400.00</td><td>5500.00</td><td>215.00</td><td>195.00</td><td>174.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>881.00</td></t<> | 5400.00 | 5500.00 | 215.00 | 195.00 | 174.00 | | | | | | | | | | | | | | | | | | | | 881.00 |
| 11700.00 26080.00 26080.00 Use percentage method 7.15% of the excess over 26080 plus - 1770.00 fraction fracting fracting fraction fractiong fraction fracting fracting fracting | 5600.00 | | 222.00 | 200.00 | 180.00 | | 45.00 15 | <u> </u> | | | | | | | | | | | 00 539.0 | | | 469.00 | 437.00 445.00 | | 90.00 |
| | | | | | | | | | _ | | _ | | | | + | | | | Use perce | ntage me | thod | | | | |
| | | | | | | | | | | | | | 2608 | 0.00 and o | ver | | | | 7.1 | 5% of the | excess or | /er 26080 | - snld (| | |
| | | | | | | | | | | | | | | | 179 | 36.00 177 | 1.00 1746 | .00 1721 | 001696.0 | 01671.00 | 1646.00 | 1621.001 | 1596.001 | 570.00 1 | 545.00 |

| -Y OR MISCELLANEOUS | |
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| – DAIL | |
| MARRIED | |
| Bracket Tables | |
| holding Wage |)) |
| me Tax With | |
| 2019 Maine Inco | |

| Wages are | are - | | | Nun | nber of v | vithholdi | ng allow | Number of withholding allowances claimed is | imed is - | | | | Wages are | are – | | | Nu | mber of v | vithholdi | Number of withholding allowances claimed is | nces claii | med is - | | | |
|------------------|------------------|--------------|--------------|------|-----------|-----------|---------------|---|-----------|--------------|------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|---------------|---|--------------|---------------|--------------|--------------|--------------|
| At | But | 0 | - | 2 | 3 | 4 | 5 | 9 | 7 | 8 | 6 | 10 | At | But | 0 | - | 2 | e | 4 | 5 | 9 | 7 | 8 | 6 | 10 |
| least | less than | | | | Amoun | t of inco | me tax to | Amount of income tax to withhold is | is – | | | | least | less than | | | | Amoun | t of incor | Amount of income tax to withhold is | withhold | I I | | | |
| 00.00 | 80.00 | 0.75 | | | | | | | | | | | 258.00 263.00 | 263.00 268.00 | 11.00 | 10.00 | 00.6 | 8.00 8.00 | 7.00 | 6.00 6.00 | 5.00 | 4.00 1.25 | 3.00 2.75 | 2.25 2.50 | 1.25 |
| 83.00 | 86.00 | 0.25 | | | | | | | | | | | 268.00 | 273.00 | 11.00 | 10.00 | 00.6 | 8.00 | 7.00 | 6.00 | 5.00 | 4.50 | 3.75 | 2.75 | 1.75 |
| 86.00 89.00 | 89.00 92.00 | 0.50 0.75 | | | | | | | | | | | 273.00 278.00 | 278.00 283.00 | 12.00 12.00 | 10.00 11.00 | 9.00 10.00 | 9.00 9.00 | 8.00 8.00 | 7.00 7.00 | 6.00 6.00 | 5.00 5.00 | 4.00 4.25 | 3.00 3.25 | 2.00 2.25 |
| 92.00 | 95.00 | 0.75 | | | | | | | | | | | 283.00 | 288.00 | 12.00 | 11.00 | 10.00 | 0.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.50 | 3.50 | 2.75 |
| 98.00 | 96.00 101.00 | 1.25 | 0.25 | | | | | | | | | | 293.00 | 298.00 | 13.00 | 12.00 | 11.00 | 9.00 10.00 | 0.00 9.00 | 00.8 | 00.7 | 0.00 | 5.00 | 4.00 | 3.25 3.25 |
| 101.00 | 104.00 | 1.25 | 0.50 | | | | | | | | | | 298.00 | 303.00 | 13.00 | 12.00 | 11.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 6.00 | 4.50 | 3.50 3.75 |
| 107.00 | 110.00 | 1.75 | 0.75 | | | | | | | | | + | 308.00 | 313.00 | 14.00 | 13.00 | 12.00 | 11.00 | 3.00 10.00 | 00.6 | 8.00 | 2.00 | 6.00 | 5.00 | 4.00 |
| 110.00 | 113.00 | 1.75 | 1.00 | | | | | | | | | | 313.00 | 318.00 | 14.00 | 13.00 | 12.00 | 11.00 | 10.00 | 00.0 | 8.00 | 7.00 | 6.00 | 5.00 | 4.50 |
| 113.00 | 116.00 | 2.00 | 1.00 | 0.25 | | | | | | | | | 318.00 | 323.00 | 15.00 | 14.00 | 12.00 | 11.00 | 10.00 | 00.6 | 8.00 | 7.00 | 6.00 | 5.00 | 4.75 |
| 116.00 119.00 | 119.00 122.00 | 2.25 | 1.25 | 0.25 | | | | | | | | | 323.00 328.00 | 328.00 333.00 | 15.00 15.00 | 14.00 14.00 | 13.00 13.00 | 12.00 12.00 | 11.00 | 10.00 10.00 | 9.00 9.00 | 8.00 8.00 | 7.00 | 6.00 6.00 | 5.00 5.00 |
| 122.00 | 125.00 | 2.50 | 1.75 | 0.75 | | | | | | | | | 333.00 | 338.00 | 16.00 | 15.00 | 13.00 | 12.00 | 11.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 |
| 125.00 | 128.00 | 2.75 | 1.75 | 0.75 | | | | | | | | | 338.00 | 343.00 | 16.00 | 15.00 | 14.00 | 13.00 | 12.00 | 11.00 | 9.00 | | | 7.00 | 6.00 |
| 128.00 | 131.00 | 3.00 | 2.00 | 1.00 | 0.05 | | | | | | | | 343.00 | 348.00 | 16.00 | 15.00 | 14.00 | 13.00 | 12.00 | 11.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 |
| 134.00 | 137.00 | 3.25 | 2.25 | 1.50 | 0.50 | | | | | | | | 354.00 354.00 | 360.00 | 17.00 | 16.00 | 15.00 | 14.00 | 13.00 | 12.00 | | a.00 10.00 | | 8.00 | 7.00 |
| 137.00 | 140.00 | 3.50 | 2.50 | 1.50 | 0.75 | | | | | | | | 360.00 | 366.00 | 18.00 | 16.00 | 15.00 | 14.00 | 13.00 | 12.00 | | | 9.00 | 8.00 | 7.00 |
| 140.00 | 143.00 | 3.50 | 2.75 | 1.75 | 0.75 | | | | | | | | 366.00 | 372.00 | 18.00 | 17.00 | 16.00 | 15.00 | 14.00 | 12.00 | | | 9.00 | 8.00 | 7.00 |
| 143.00 | 150.00 | C/.5 | G/-Z | 2.00 | 1.00 | 0.05 | | | | | | | 372.00 | 3/8.00 | 18.00 | 14.00 | 17.00 | 15.00 | 14.00 | 13.00 | 12.00 | 1.00 | 10.00 | 9.00 | 00.8 |
| 150.00 | 154.00 | 4.25 | 3.25 | 2.50 | 1.50 | 0.50 | | | | | | | 384.00 | 390.00 | 19.00 | 18.00 | 17.00 | 16.00 | 15.00 | 14.00 | | | 10.00 | 9.00 9.00 | 8.00 |
| 154.00 | 158.00 | 4.50 | 3.50 | 2.50 | 1.75 | 0.75 | | | | | | | 390.00 | 396.00 | 20.00 | 18.00 | 17.00 | 16.00 | 15.00 | 14.00 | | | <u> </u> | 10.00 | 9.00 |
| 158.00 | 162.00 | 4.75 | 3.75 | 2.75 | 2.00 | 1.00 | | | | | | | 396.00 | 402.00 | 20.00 | 19.00 | 18.00 | 17.00 | 16.00 | 14.00 | | | | 10.00 | 00.6 |
| 162.00 | 166.00 | 5.00 | 4.00 | 3.00 | 2.25 | 1.25 | 0.25 | | | | | | 402.00 | 408.00 | 20.00 | 19.00 | 18.00 | 17.00 | 16.00 | 15.00 | 14.00 | 13.00 | 12.00 | 11.00 | 00.0 |
| 170.00 | 174.00 | 5.00 | 4.50 | 3.50 | 2.50 | 1.75 | 0.75 | | | | | | 408.00 414.00 | 414.00 | 21.00 | 20.00 | 19.00 | 18.00 | 17.00 | 16.00 | | | | | 10.00 |
| 174.00 | 178.00 | 6.00 | 4.75 | 3.75 | 2.75 | 2.00 | 1.00 | | | | | | 420.00 | 426.00 | 22.00 | 20.00 | 19.00 | 18.00 | 17.00 | 16.00 | | | | | 11.00 |
| 178.00 | 182.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.25 | 1.25 | 0.25 | | | | | 426.00 | 432.00 | 22.00 | 21.00 | 20.00 | 19.00 | 18.00 | 17.00 | | | | | 11.00 |
| 182.00 | 186.00 | 6.00 | 5.00 | 4.25 | 3.25 | 2.25 | 1.50 | 0.50 | | | | | 432.00 | 438.00 | 22.00 | 21.00 | 20.00 | 19.00 | 18.00 | 17.00 | 16.00 | 15.00 1 | 14.00 | 13.00 | 11.00 |
| 190.00 | 194.00 | 0.00 6.00 | 0.00 6.00 | 4.75 | 3.75 | 2.75 | 2.00 | 1.00 | | | | | 444.00 | 450.00 | 23.00 | 22.00 | 21.00 | | 19.00 | 18.00 | | | | | 12.00 |
| 194.00 | 198.00 | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.00 | 1.25 | 0.25 | | | $\left \right $ | 450.00 | 456.00 | 24.00 | 22.00 | 21.00 | 20.00 | 19.00 | 18.00 | | | | | 13.00 |
| 198.00 | 202.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.25 | 2.25 | 1.50 | 0.50 | | | | 456.00 | 462.00 | 24.00 | 23.00 | 22.00 | | 20.00 | 19.00 | | | | | 13.00 |
| 206.00 | 210.00 | 00.7 | 0.00 6.00 | 5.00 | 4.50 | 3.75 | 2.50 | G7.1 | 0.75 | | | | 462.00 | 468.00 | 24.00 | 23.00 | 00.22 | 00.12 | 20.00 | 19.00 | 18.00 | 17.001 | 16.00 | 15.00 | 13.00 |
| 210.00 | 214.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.00 | 1.25 | 0.25 | | | 474.00 | 480.00 | 25.00 | 24.00 | 23.00 | | 21.00 | 20.00 | | | | | 14.00 |
| 214.00 | 218.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.25 | 2.25 | 1.50 | 0.50 | | | 480.00 | 486.00 | 26.00 | 25.00 | 23.00 | | 21.00 | 20.00 | | | | | 15.00 |
| 272.00 | 222.00 | 8.00 8.00 | 00.7 | 6.00 | 5.00 | 4.50 | 3.75 | 2.50 | 1.75 | 67.0 1 00 | | | 486.UU 492.00 | 492.00 498.00 | 26.00 | 25.00 | 24.00 24.00 | 23.00 | 22.00 | 00.12 | 20.00 | 18.00 | 1 00 1 | 16.00 | 15.00 |
| 226.00 | 230.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.00 | 3.00 | 2.00 | 1.25 | 0.25 | | 498.00 | 504.00 | 27.00 | 26.00 | 25.00 | | 22.00 | 21.00 | | | | | 16.00 |
| 230.00 | 234.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.25 | 2.25 | 1.50 | 0.50 | | 504.00 | 510.00 | 27.00 | 26.00 | 25.00 | | 23.00 | 22.00 | | | | | 16.00 |
| 234.00 | 238.00 | 0.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.50 | 3.50 | 2.50 | 1.75 | 0.75 | | 510.00 | 516.00 | 28.00 | 27.00 | 25.00 | | 23.00 | | | | | | 17.00 |
| 238.00 | 243.00 | 9.00 | 8.00 0 00 | 00.7 | 00.0 | 6.00 | 67.4 200.2 | 3.75 00 4 | 3.25 | 2.00 | 1.00 | 0.25 | 00.916 | 528.00 | 29,00 | 27.00 | 26.00 | 25.00 | 24.00 | 23.00 | 22.00 | 21.00 | 20.00 | 19.00 | 14.00 |
| 248.00 | 253.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.25 | 3.50 | 2.50 | 1.50 | | 528.00 | 534.00 | 29.00 | 28.00 | 27.00 | | 24.00 | | | | | | 18.00 |
| 253.00 | 258.00 | 10.00 | 9.00 | 8.00 | 7.00 | 6.00 | 5.00 | 4.75 | 3.75 | 2.75 | 1.75 | 1.00 | 534.00 | 540.00 | 29.00 | 28.00 | 27.00 | 26.00 | 25.00 | 24.00 | 3.00 | 22.00 2 | 21.00 1 | 19.00 | 18.00 |
| | | | | | | | | | | | | <u> </u> | | 1200.00 | | | | nse p | | Use percentage method | | 120E nli | <u> </u> | | |
| | | | | | | | | | | | | <u> </u> | | arid over | 83.00 | 82 00 | 81 00 | 80.00 | 78.00 | 7.13% 01 the excess 0ver 1203 pius - 8 001 77 001 76 001 75 001 74 0 | | 75 00 74 00 | C | 73.00 | 71 00 |
| | | | | | | | | | | | | | | | 20.00 | | 00.10 | | 10.00 | | | · ^^^ | _ I | | 22. |