

# Maine Revenue Services Withholding Tables for Individual Income Tax

IMPORTANT. The 2025 Maine personal exemption amount is \$5,150 and the Maine basic standard deduction amounts are \$15,000\* for single and \$30,000\* for married individuals filing joint returns. Also, the Maine standard deduction amounts for 2025 are phased out for single taxpayers with Maine income over \$100,000 and married taxpayers filing joint returns with Maine income over \$200,050.

\***Note:** The Maine basic standard deduction amounts listed above differ slightly from the standard deduction amounts used to calculate the Maine withholding tables and the percentage method of withholding in this booklet. The percentage method for calculating Maine withholding and the withholding tables in this booklet have been adjusted to reflect the 2025 exemption and deduction amounts. Also note the updated tax rate schedules in Step 6.

**Electronic Filing Required.** All employers and non-wage payers registered for Maine income tax withholding accounts must electronically file Maine quarterly withholding tax returns. Waivers from this requirement are available if the requirement causes undue hardship. See MRS Rule 104 (Filing of Maine Tax Returns) at <u>maine.gov/revenue/publications/rules</u> and the instructions for *Reporting Maine Income Tax Withhold* below.

**Electronic Payments Required.** Taxpayers with a combined annual tax liability for all Maine taxes that is \$10,000 or more for the prior calendar year must remit all Maine tax payments electronically and continue to remit taxes electronically in future years. 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 (Electronic Funds Transfer), Section 2 at <u>maine.</u> <u>gov/revenue/publications/rules</u> and the instructions for *Electronic Payment Options* below.

**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. For more information, see the *Maine Tax Portal File Upload Specifications and Instructions* at <u>maine.gov/revenue</u> (select electronic services).

### **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**

MRS' mission is to fairly and efficiently administer the State's tax laws with integrity and professionalism.

### **Electronic Payment Options**

Electronic Payment Required. Maine Revenue Services ("MRS") Rule 102 (Electronic Funds Transfer) requires that taxpayers with an annual total combined tax liability for all Maine taxes that is \$10,000 or more 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 the last paragraph of this section. MRS accepts electronic payments by ACH credit and ACH debit methods. There are several options for making payments electronically, each of which is described below.



Use the Maine Tax Portal ("MTP") to create and manage your withholding tax account, file TAX PORTAL tax returns, and pay Maine withholding tax at revenue.maine.gov. Bulk filing for income tax withholding is

available on the MTP. Bulk filers must register for the MTP and obtain a MTP username.

**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. ACH debit payments can be made using the MTP.

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 obtain the correct EFT Addendum Record information from MRS.

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, a waiver request form, or a copy of MRS Rule 102, visit maine.gov/ revenue/electronic-services and select Electronic Funds Transfer; send an email to efunds.transfer@maine.gov; send a fax to (207) 287-6975; or write to: Taxpayer Registration, Maine Revenue Services, P.O. 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. Estimated 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 maine.gov/revenue/taxreturn-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 Bureau of Consumer Credit Protection 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 returns have been filed and taxes paid 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 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

# Maine Revenue Services telephone assistance is available Monday through Friday between 9:00 a.m. and 12:00 p.m., excluding state holidays.

	<u>Email</u>	<u>Call</u>
Taxpayer Assistance for Withholding Taxes:	withholding.tax@maine.gov	. (207) 624-7661
Payment Plans or Collection Questions:	compliance.tax@maine.gov	. (207) 624-9595
Employer Registration Assistance:	taxpayerassist@maine.gov	
Payment Plans or Collection Questions:	compliance.tax@maine.gov	

For general information and downloadable forms, visit: maine.gov/revenue

For federal tax forms (W-2, W-4, 1098, 1099, or 5498), visit: irs.gov.

# **Employer Withholding Tax Calendar**

Filing	Form Number	Due Date
Semiweekly Payments of Withheld Income Taxes	900ME	If your <b>Withholding Tax Remittance Frequency</b> 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.
		<b>Note:</b> Taxpayers with a combined annual tax liability for all taxes that is \$10,000 or more for the prior calendar year must remit all Maine tax payments electronically and continue to remit tax payments electronically in future years. 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 <u>maine.gov/revenue/publications/rules</u> and the instructions for <i>Electronic Payment Options</i> above.
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 and 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 MRS.
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.

### Instructions

 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 MRS. 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.

2. Registration for Withholding Purposes. Use the Maine Tax Portal (MTP) at <u>revenue.maine.gov</u> to register a new business or, if already registered, to create a new withholding account, reopen a closed withholding account, or maintain an existing withholding account or complete the paper application with the Central Registration Unit. If necessary, contact Taxpayer Assistance at **taxpayerassist@maine.gov** to obtain the proper form.

Fiscal agents planning to act for their client employers within the meaning of 36 M.R.S. § 5250(5) will need to register with MRS by submitting the Registration Application available at <u>maine.gov/revenue/tax-return-forms</u>. Complete Sections 1 and 2, check the box in Section 2, line 9 for fiscal agents and follow all other relevant instructions for registration. Upon receipt of the application, MRS will contact the fiscal agent to request additional information and required documents to complete the registration process. MRS will also inform the fiscal agent of special tax filing and payment requirements, as well as other legal and administrative responsibilities of a fiscal agent designated under 36 M.R.S. § 5250(5).

**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.

Agricultural employees are also subject to the withholding requirements.

If payments from an employer-sponsored retirement plan are subject to federal withholding, then Maine income tax must also be withheld, unless the payee elects out of Maine withholding. However, pensions, annuities, and other income from intangible sources paid to a nonresident are not subject to withholding of Maine income tax.

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.

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 (Nonresident Individual Income Tax). 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 (Income Tax Withholding Reports and Payments). For a copy of MRS Rule 803 or 806, visit the MRS website at <u>maine.gov/revenue/publications/rules</u>, email withholding.tax@maine.gov, or write Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060.

Generally, income earned on Maine tribal land by enrolled members of the Passamaquoddy Tribe, the Penobscot Nation, or the Houlton Band of Maliseet Indians residing on tribal land is not subject to income tax withholding. See 36 M.R.S. § 5122(2) (ZZ).

- 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 the instructions for *Maine Income Tax Withholding — Percentage Method — 2025* below.
  - (b) Wage Bracket Tables. The tables below 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.

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 "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" or "Single or Head of Household" 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, other than gambling winnings, that are subject to flat rate federal withholding, withholding at a rate of five percent of the total payment is required for Maine. For more information on withholding rates for non-wage payments, see *Common Items of Income Subject to Withholding of Maine Income Tax* below.

5. Withholding Allowances - Form W-4ME. Maine requires 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). Maine withholding allowances claimed on Form W-4ME are no longer based on federal Form W-4 information. 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. An employee or payee may not claim a number of withholding allowances for Maine income tax withholding that exceeds the number to which he or she is entitled without an approved Personal Withholding Allowance Variance Certificate.

- (a) An employee or payee may claim a greater number of allowances for state than what is allowed on Maine Form W-4ME. To do so, the employee or payee must obtain a Personal Withholding Allowance Variance Certificate from MRS. 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 than what is allowed on Maine Form W-4ME 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 <u>maine.gov/revenue/tax-return-forms</u>.

**Invalid Forms W-4.** 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 MRS 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 MRS 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 MRS 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, 2023 to June 30, 2024 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. Employers and 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 Maine Revenue Services, P.O. Box 1060, Attn: Withholding Unit, Augusta, ME 04332. If a waiver is granted, MRS will provide printed forms

necessary for quarterly and annual filings. The electronic filing requirement does not apply to amended returns. For more information, see MRS Rule 104 at <u>maine.gov/revenue/</u><u>publications/rules</u>.

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 the account should be closed. Accounts may be closed via the MTP at <u>revenue.maine.gov</u> or by submitting Form 941BN-ME available at <u>maine/gov/revenue/tax-return-forms</u>.

**7. Payment.** Employers and non-wage payers whose total withholding during the lookback period of July 1, 2023 to June 30, 2024 was \$18,000 or more are required to make payments of income tax withholding on a semiweekly schedule (see below). All other employers and non-wage payers are required to make payments on or before the date the quarterly return is due. The total amount withheld and the total payments made during the quarter are reported and reconciled on the quarterly return (Form 941ME).

Your account will be reviewed at the end of 2025 to determine the proper remittance frequency for 2026. MRS will notify you if your remittance frequency is changed for 2026.

The State Tax Assessor may require more frequent remittances if the collection of withheld taxes is in jeopardy. 36 M.R.S. §145.

**Electronic Payments Required.** For more information on Maine electronic payment requirements, see MRS Rule 102 at <u>maine.gov/revenue/publications/rules</u> and *Electronic Payment Options* above.

Semiwee	kly Schedule
Day Wages Paid	Remittance Due
Wednesday,	On or before the following
Thursday, or Friday	Wednesday
Saturday, Sunday,	On or before the following
Monday, or Tuesday	Friday

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

**10.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. For calendar year 2025, the interest rate is 10%, 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.

- **11.Backup Withholding.** If backup withholding is required at the federal level, Maine requires withholding at a flat rate of 5%.
- **12.Other Questions.** If you have questions, contact the Income Tax Withholding Unit for assistance.

### Maine Income Tax Withholding — Percentage Method — 2025

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 \$5,150.
- **Step 3** Calculate the Maine Standard Deduction.

If the annualized wage amount determined under Step 1 is \$100,000 or less for a single taxpayer, the Maine standard deduction amount for withholding purposes is \$12,150. If the annualized income determined under Step 1 is \$200,050 or less for a married taxpayer, the Maine standard deduction amount for withholding purposes is \$27,150.

If the annualized wage amount determined under Step 1 is \$175,000 or more for a single taxpayer or \$350,050 or more for a married taxpayer, the Maine standard deduction amount is \$0.

If the annualized wage amount determined under Step 1 is between \$100,000 and \$175,000 for a single taxpayer or between \$200,050 and \$350,050 for a married taxpayer, calculate the Maine standard deduction amount as follows:

### Single Taxpayers

\$12,150\*(\$175,000 - Amount from Step 1) / \$75,000

### Married Taxpayers

\$27,150\*(\$350,050 - Amount from Step 1) / \$150,000

\*Round to 4 decimals (see Example 3 below)

- 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.
- **Step 6** Divide the annualized withholding amount computed in Step 5 by the payroll frequency used in Step 1 and round to the nearest dollar. The result is the amount of Maine income tax to be withheld from the payment being made.

For Single Taxpa	ayers
If the annualized income is:	The annualized withholding is:
Less than \$26,800	5.80% of income
\$26,800 but less than \$63,450	\$1,554 plus 6.75% of excess over \$26,800
\$63,450 or more	\$4,028 plus 7.15% of excess over \$63,450
For Married Taxpa	ayers
If the annualized income is:	The annualized withholding is:
Less than \$53,600	5.80% of income
\$53,600 but less than \$126,900	\$3,109 plus 6.75% of excess over \$53,600
\$126,900 or more	\$8,057 plus 7.15% of excess over \$126,900

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 \$5,150 = \$10,300
- (3) As the annual wage amount is less than \$100,000 the standard deduction amount is \$12,150.
- (4) Compute annualized income:

Annualized wage	\$15,600
Allowances	- 10,300
Standard Deduction	<u>- 12,150</u>
Annualized Income	- \$6,850

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

Example 2: A single employee is paid \$1,000 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 \$1,000 x 52 weeks = \$52,000
- (2) Compute personal exemption amount:

2 allowances x \$5,150 = \$10,300

(3) As the annual wage amount is less than \$100,000 the standard deduction amount is \$12,150.

(4) Compute annualized income:

Annualized wage	\$52,000
Allowances	- 10,300
Standard Deduction	<u>- 12,150</u>
Annualized Income	\$29,550

(5) Compute annualized withholding amount:

	<u>Rate</u>	<u>Tax</u>
\$29,550		
<u>- 26,800</u>	See Schedule	\$1,554
\$2,750	x 6.75%	<u>+ 186</u>
Annualized Withhold	ling Amount	\$1,740

(6) Annualized withholding of \$1,740 divided by 52 = \$33.46 rounded to \$33. Withhold \$33 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 \$5,150 = \$10,300

(3) Compute the standard deduction:

\$27,150\*(\$350,050 - \$234,000) / \$150,000

\$27,150\*\$116,050 / \$150,000 = \$21,005

(4) Compute annualized income:

Annualized wage	\$234,000
Allowances	- 10,300
Standard Deduction	<u>- 21,005</u>
Annualized Income	\$202,695

(5) Compute annualized withholding amount:

	Rate	lax
\$202,695		
<u>- 126,900</u>	See Schedule	\$8,057
\$75,795	x 7.15%	<u>+ 5,419</u>
Annualized Withholdin	g Amount	\$13,476

- (6) Annualized withholding of \$13,476 divided by 52 = \$259.15 rounded to \$259. Withhold \$259 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 federal 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)). <b>Note:</b> Winnings below these thresholds are still generally subject to Maine income tax.	Mandatory	Flat 7.15 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

2025 Maine Income Tax Withholding Wage Bracket Tables SINGLE – WEEKLY

Wage	Wages are –			N	Number of withholding allowances claimed	vithholdir	allows	ances cla	imed is -			Wag	Wages are -				Number o	f withhold	ding allow	Number of withholding allowances claimed is	imed is -			
	But	0	+	2	3	4	5	9	7	8	9 10		But	0	-	2	ю	4	5	9	7	8	6	10
At least	less than				Amoun	Amount of income tax to withhold is	me tax to	withhold	lis –			At least	than				Amo	unt of inc	ome tax t	Amount of income tax to withhold	- si			
0.00 230.00	230.00 240.00	0.50										845.00 860.00	00 860.00 00 875.00	00 37.00 00 38.00	00 31.00 00 32.00	00 25.00 00 26.00	0 19.00 20.00	13.00 14.00	8.00 8.00	2.00 2.75				
240.00												875.00							9.00	3.75				
250.00 260.00	260.00 270.00	0 1.75										890.00 905.00	00 905.00 00 920.00	00 40.00 00 41.00	00 34.00 00 35.00	00 27.00 00 28.00	22.00	16.00	10.00 11.00	4.50 5.00				
270.00												920.00							12.00	7.00	1.00			
280.00	290.00	3.50										940.00	00 960.00	00 44.00	37.00	31.00	25.00		13.00	8.00	2.00			
300.00												00.000						21.00	16.00	9.00 10 00	0.40 A 26			
310.00												1000.000	`						17.00	11.00	5.00			
320.00	330.00											1020.00		00 50.00	00 43.00	00 36.00	30.00	24.00	18.00	12.00	7.00	1.00		
330.00			0.50									1040.00							19.00	13.00		2.00		
340.00												1060.00							20.00	15.00		3.25		
350.00	360.00	00.7	1./5 2.25									1080.00	1100.00	00 54.00	00 47.00	40.00	35.00	27.00	22.00	16.00	10.00	4.50 7.00		
370.00												1120.00							24.00	18 00		200	1 00	
380.00			3.50									1140.00	•						25.00	19.00		8.00	2.25	
390.00		-										1160.00	•						26.00	20.00		9.00	3.25	
400.00												1180.00	· ·						27.00	22.00		10.00	4.50	
410.00	420.00	11.00	5.00									1200.00	00 1220.00	00 62.00	00 55.00	00 48.00	42.00	35.00	28.00	23.00	17.00 1	11.00	6.00	
420.00												1220.00				00 50.00			30.00	24.00		12.00	7.00	1.00
430.00				0.50								1240.00							31.00	25.00		14.00	8.00	2.25
440.00				1.25								1260.00							32.00	26.00			9.00	3.25
00.00 م				1.75								1280.00	-						34.00	27.00			10.00	4.50
460.00				2.25								1300.00							35.00	29.00			11.00	6.00
470.00				3.25								1320.00	<u> </u>						36.00	30.00			12.00	7.00
485.00	500.00	15.00	10.00	4.00								1340.00	1360.00	00.17 00	00 64.00	00.86 00	51.00	44.00	38.00	31.00	C 00.62	19.00	14.00	0.00
515.00				0.00 6 00								1380.00							40.00	34 00			16.00	10.00
530.00				7.00	1.00							1400.00							42.00	35.00			17.00	11.00
545.00			13.00	7.00	1.75							1420.00							43.00	36.00			18.00	13.00
560.00				8.00	2.75							1440.00	`						44.00	38.00			19.00	14.00
575.00				9.00	3.50							1460.00							46.00	39.00			21.00	15.00
590.00				10.00	4.50							1480.00							47.00	40.00			22.00	16.00
00.00				11.00	9.00		T	T			_	1500.00							49.00	42.00			23.00	17.00
625.00	00.020	23.00	18.00	12.00	00.0	00:00 20 1						1520.00	1540.00	00 84.00		71.00	03.00	00.76	00.00	43.00	30.00 3	30.00	24.00	10.00
650.00				14 00	8 00	2 25						1560.00							53.00	46.00			26.00	2100
665.00				14.00	9.00	3.00						1580.00							54.00	47.00			28.00	22.00
680.00				15.00	10.00	4.00						1600.00							55.00	49.00			29.00	23.00
695.00				16.00	10.00	4.75						1620.00							57.00	50.00			30.00	24.00
710.00				17.00	11.00	6.00						1640.00							58.00	51.00			31.00	25.00
725.00				18.00	12.00	6.00	0.75					1660.00							59.00	53.00			33.00	26.00
740.00				19.00	13.00	7.00	1.75					1680.00							61.00	54.00			34.00	28.00
00.057	785.00	32.00	00.62		15.00	0.00	2.50					1700.00	00 02/1 00				00.67		63.00	20.00	F0.00 4	42.00	00.66	20.00
785.00				21.00	16.00	00.01	4.25					1740.00							65.00	58.00			38.00	31.00
800.00				22.00	16.00	11.00	5.00					1760.00		· ·					66.00	59.00			39.00	33.00
815.00				23.00	17.00	12.00	6.00	0.25				1780.00							67.00	61.00			41.00	34.00
830.00	845.00	36.00	30.00	24.00	18.00	12.00	7.00	1.00				1800.00		00 104.00	00.76 00	00 89.00	82.00	75.00	69.00	62.00	55.00 4	49.00	42.00	35.00
												1820.00	00 3370.00	00				Use per	Use percentage method	nethod				
												3370.00	00 and over	er			7.15	% of the e	XCESS OV	7.15% of the excess over 3370 plus	lus -			
														231.	231.00 224.00 217.00	0 217.0		203.00	196.00	189.00	210.00 203.00 196.00 189.00 182.00 175.00		167.00 1	160.00

2025 Maine Income Tax Withholding Wage Bracket Tables SINGLE – BIWEEKLY

0         1         2         3         4         5         6         7         8         9         10         4         1         1         1         2         3         4         5         6         7         6         1         1         2         1         1         2         1	Wage	Wages are -			גן ו	Number of withholding allowances claimed is	withholdi	ing allow	ances clá	- si pamie				Wages are -	Ire -			ž	umber of	withhold	ing allows	Number of withholding allowances claimed is	imed is -			
Max         Max <td></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></td> <td>10</td> <td></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>∞</td> <td>6</td> <td>10</td>		But	0	-	2	3	4	5	9	7	8		10		But	0	-	2	3	4	5	9	7	∞	6	10
0.00         0.00 <th< td=""><td>At least</td><td>less than</td><td></td><td></td><td></td><td>Amour</td><td>nt of inco</td><td>me tax to</td><td>o withhold</td><td>d is –</td><td></td><td></td><td></td><td>At east</td><td>less than</td><td></td><td></td><td></td><td>Amou</td><td>nt of incc</td><td>me tax tc</td><td>withhold</td><td>ا <u>ی</u></td><td></td><td></td><td></td></th<>	At least	less than				Amour	nt of inco	me tax to	o withhold	d is –				At east	less than				Amou	nt of incc	me tax tc	withhold	ا <u>ی</u>			
0000         000000         000000         000000         0000000         0000000         000000000000000000000000000000000000	0.00 450.00													580.00 610.00	1610.00 1640.00				32.00 34.00	20.00 22.00	9.00 11.00					
1000         323         1         1         1000         17700         1000         17700         1000         17700         1000         17700         1000         17700         10000         1000         1000	470.00													640.00	1670.00				35.00	24.00	12.00	1.00				
0000         0000 <th< td=""><td>510.00</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>700.00</td><td>1730.00</td><td>75.00</td><td></td><td></td><td>39.00</td><td>27.00</td><td>16.00</td><td>4.50</td><td></td><td></td><td></td><td></td></th<>	510.00													700.00	1730.00	75.00			39.00	27.00	16.00	4.50				
9700         9700 <th< td=""><td>530.00</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>730.00</td><td>1770.00</td><td>78.00</td><td></td><td></td><td>41.00</td><td>30.00</td><td>18.00</td><td>7.00</td><td></td><td></td><td></td><td></td></th<>	530.00												-	730.00	1770.00	78.00			41.00	30.00	18.00	7.00				
0000         0000         0000         4000 <th< td=""><td>550.00</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>770.00 810.00</td><td>1810.00 1850.00</td><td>81.00 84.00</td><td></td><td></td><td>43.00 46.00</td><td>32.00 34.00</td><td>20.00 23.00</td><td>9.00 11.00</td><td></td><td></td><td></td><td></td></th<>	550.00													770.00 810.00	1810.00 1850.00	81.00 84.00			43.00 46.00	32.00 34.00	20.00 23.00	9.00 11.00				
Inclus         Stand         Stand <t< td=""><td>590.00</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>850.00</td><td>1890.00</td><td>86.00</td><td></td><td></td><td>48.00</td><td>37.00</td><td>25.00</td><td>14.00</td><td>2.25</td><td></td><td></td><td></td></t<>	590.00												-	850.00	1890.00	86.00			48.00	37.00	25.00	14.00	2.25			
BERO         BERO         BERO         STOR         STOR <th< td=""><td>610.00</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>890.00</td><td>1930.00</td><td>89.00</td><td></td><td></td><td>50.00</td><td>39.00</td><td>27.00</td><td>16.00</td><td>4.50</td><td></td><td></td><td></td></th<>	610.00												-	890.00	1930.00	89.00			50.00	39.00	27.00	16.00	4.50			
00000         100000         10000         10000 <t< td=""><td>630.00</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>~ ~</td><td>930.00 970.00</td><td>1970.00 2010.00</td><td>92.00</td><td></td><td></td><td>53.00 55.00</td><td>41.00</td><td>30.00</td><td>18.00 21.00</td><td>00.7</td><td></td><td></td><td></td></t<>	630.00			0 50									~ ~	930.00 970.00	1970.00 2010.00	92.00			53.00 55.00	41.00	30.00	18.00 21.00	00.7			
17000         7001         900         7000         900         900         700         900         700         900	670.00			1.50									- 0	010.00	2050.00	97.00			57.00	46.00	34.00	23.00	11.00			
Trond         Tool         Tool <t< td=""><td>690.00</td><td></td><td></td><td>2.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7</td><td>020.00</td><td>2090.00</td><td>100.00</td><td></td><td></td><td>60.00</td><td>48.00</td><td>37.00</td><td>25.00</td><td>14.00</td><td>2.25</td><td></td><td></td></t<>	690.00			2.75									7	020.00	2090.00	100.00			60.00	48.00	37.00	25.00	14.00	2.25		
7300         7300         6301         500         6301         500         6301         500         6401         500         7	710.00			3.75									۲۷	00.060	2130.00	102.00			62.00	50.00	39.00	28.00	16.00	4.75		
TTOO         TTOO <th< td=""><td>750.00</td><td></td><td></td><td>5.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>~ ~</td><td>170.00</td><td>2170.00</td><td>105.00</td><td></td><td></td><td>65.00 68.00</td><td>53.00</td><td>41.00</td><td>30.00</td><td>18.00</td><td>7.00</td><td></td><td></td></th<>	750.00			5.00									~ ~	170.00	2170.00	105.00			65.00 68.00	53.00	41.00	30.00	18.00	7.00		
9700         9700 <th< td=""><td>00.027</td><td></td><td></td><td>7 00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>210.00</td><td>2250.00</td><td></td><td></td><td></td><td>70.00</td><td>57 00</td><td>46.00</td><td>34 00</td><td></td><td>a.00</td><td></td><td></td></th<>	00.027			7 00										210.00	2250.00				70.00	57 00	46.00	34 00		a.00		
10100         550100         2100         1000         57001         25001         25001         25001         2500	790.00			8.00									1 0	250.00	2290.00		-		73.00	60.00	48.00	37.00		14.00	2.50	
85000         85000 <th< td=""><td>810.00</td><td></td><td></td><td>10.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7</td><td>290.00</td><td>2330.00</td><td>116.00</td><td></td><td></td><td>76.00</td><td>62.00</td><td>51.00</td><td>39.00</td><td></td><td>16.00</td><td>4.75</td><td></td></th<>	810.00			10.00									7	290.00	2330.00	116.00			76.00	62.00	51.00	39.00		16.00	4.75	
60000         87000         1200         170         97000         5200         1100         9700         5200         1200         <	830.00			11.00									2	330.00	2370.00	119.00			79.00	65.00	53.00	41.00		18.00	7.00	
00000         00000         27000         05000 <th< td=""><td>850.00</td><td></td><td></td><td>12.00</td><td>0.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>370.00</td><td>2410.00</td><td>121.00</td><td></td><td></td><td>81.00</td><td></td><td>55.00</td><td>44.00</td><td></td><td>21.00</td><td>9.00</td><td>1</td></th<>	850.00			12.00	0.50									370.00	2410.00	121.00			81.00		55.00	44.00		21.00	9.00	1
00000         00000         <				13.00	1.75									450.00	2450.00	124.00			84.00		58.00 60.00	46.00 48.00			12.00	0.25
99000         2000         1700         600         500         530				15.00	4.00								1 01	490.00	2530.00	129.00			89.00	76.00	63.00	51.00			16.00	5.00
97000         2000         1000         67000         1000         97000         1100         9700         2500         1100	930.00			17.00	5.00								2	530.00	2570.00	132.00			92.00	79.00	65.00	53.00			19.00	7.00
99000         3300         1700         700         8400         7300         8700         26000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25000         25	950.00			18.00	6.00								CV I	570.00	2610.00	135.00			95.00	81.00	68.00	55.00			21.00	9.00
Ununo         310         Zuno         Muno         Filo         B300         Filo         B300         B300 <th< td=""><td>970.00</td><td></td><td></td><td>19.00</td><td>7.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>~ (</td><td>610.00</td><td>2650.00</td><td>138.00</td><td></td><td></td><td>97.00</td><td>84.00</td><td>71.00</td><td>58.00</td><td></td><td></td><td>23.00</td><td>12.00</td></th<>	970.00			19.00	7.00								~ (	610.00	2650.00	138.00			97.00	84.00	71.00	58.00			23.00	12.00
15500         4.10         2.00         1.00         4.00         2.00         1.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         6.00         7.00         3.00 <t< td=""><td>990.00 1010 00</td><td></td><td></td><td>21.00</td><td>0.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>10</td><td>00.000</td><td>2730.00</td><td>143.00</td><td></td><td></td><td>103.00</td><td>00.78</td><td>76.00</td><td>63 00</td><td></td><td></td><td>28.00</td><td>16.00</td></t<>	990.00 1010 00			21.00	0.00								10	00.000	2730.00	143.00			103.00	00.78	76.00	63 00			28.00	16.00
17700         5:00         1:00         0:50         1:00         1:00         5:00         1:00         5:00         1:00         5:00         4:00 <t< td=""><td>1030.00</td><td>Ĺ</td><td></td><td>22.00</td><td>11.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>10</td><td>730.00</td><td>2770.00</td><td>146.00</td><td></td><td></td><td>106.00</td><td>92.00</td><td>79.00</td><td>65.00</td><td></td><td></td><td>30.00</td><td>19.00</td></t<>	1030.00	Ĺ		22.00	11.00								10	730.00	2770.00	146.00			106.00	92.00	79.00	65.00			30.00	19.00
109000         3500         2500         1300         1710         5800         2400         1710         5800         4500         <	1050.00			23.00	12.00	0.50							0	770.00	2810.00	148.00			108.00		81.00	68.00			32.00	21.00
1110000         3.700         2.6500         1.4500         1.4700         1.7700         1.4700         1.7700         1.700	1070.00			25.00	13.00	1.75								810.00	2850.00	151.00			111.00		84.00	71.00			35.00	23.00
1160.00         40.00         29.00         17.00         6.00         73.00         65.00         53.00         42.00           1190.00         42.00         19.00         7.00         66.00         53.00         42.00         53.00         42.00         53.00         45.00         53.00         45.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         55.00         5	1110.00			27.00	15.00	3.00 4.00							10	00.068	2930.00	157.00			114.00 116.00	103.00	00.06	76.00			39.00	28.00
113000         42.00         30.00         19.00         7.00         85.00         44.00         55.00         44.00         55.00         44.00         55.00         44.00         55.00         44.00         55.00         44.00         55.00         44.00         55.00         45.00         45.00         45.00         45.00         45.00         55.00 <th< td=""><td>1130.00</td><td></td><td></td><td>29.00</td><td>17.00</td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>2</td><td>930.00</td><td>2970.00</td><td>159.00</td><td>1</td><td>-</td><td>119.00</td><td>106.00</td><td>92.00</td><td>79.00</td><td></td><td></td><td>42.00</td><td>30.00</td></th<>	1130.00			29.00	17.00	6.00							2	930.00	2970.00	159.00	1	-	119.00	106.00	92.00	79.00			42.00	30.00
1220.00         44.00         32.00         24.00         14.00         12.4.00         11.00         84.00         74.00         85.00         84.00         74.00         85.00         84.00         74.00         85.00	1160.00	<u> </u>		30.00	19.00	7.00								970.00	3010.00	162.00				108.00	95.00	82.00			44.00	33.00
1310.00         3.000         17.00         17.00         157.00         145.00         157.00 <td>1190.00</td> <td></td> <td></td> <td>32.00</td> <td>21.00</td> <td>9.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>010.00</td> <td>3050.00</td> <td>165.00</td> <td></td> <td>138.00</td> <td></td> <td>111.00</td> <td>98.00</td> <td>84.00 87.00</td> <td></td> <td></td> <td>46.00</td> <td>35.00</td>	1190.00			32.00	21.00	9.00								010.00	3050.00	165.00		138.00		111.00	98.00	84.00 87.00			46.00	35.00
1310.00         43.00         37.00         26.00         14.00         3.00         15.00         17.00         15.00         17.00         15.00         17.00 <t< td=""><td>1250.00</td><td><u>`</u></td><td></td><td>36.00</td><td>24.00</td><td>13.00</td><td>1.25</td><td></td><td></td><td></td><td></td><td></td><td>ο Ο</td><td>00.060</td><td>3130.00</td><td>171.00</td><td></td><td></td><td>130.00</td><td>116.00</td><td>103.00</td><td>90.00</td><td></td><td></td><td>51.00</td><td>40.00</td></t<>	1250.00	<u>`</u>		36.00	24.00	13.00	1.25						ο Ο	00.060	3130.00	171.00			130.00	116.00	103.00	90.00			51.00	40.00
1340.00         51.00         39.00         155.00         137.00         377.00         157.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         117.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         119.00         137.00         137.00         139.00         137.00         139.00         139.00         139.00         139.00         139.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00         130.00 </td <td>1280.00</td> <td>-</td> <td></td> <td>37.00</td> <td>26.00</td> <td>14.00</td> <td>3.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ι C</td> <td>130.00</td> <td>3170.00</td> <td>174.00</td> <td></td> <td></td> <td></td> <td></td> <td>106.00</td> <td>92.00</td> <td></td> <td></td> <td>53.00</td> <td>42.00</td>	1280.00	-		37.00	26.00	14.00	3.00						ι C	130.00	3170.00	174.00					106.00	92.00			53.00	42.00
1400.00         54.00         10.00         54.00         10.00         54.00         11.00         56.00         11.00         10.00         64.00         11.00         10.00         64.00         11.00         10.00         64.00         11.00         10.00         64.00         11.00         10.00         66.00         66.00         11.00         10.00         66.00         <	1310.00			39.00	28.00	16.00	4.75 6.00							21/0.00	3210.00	170.00		149.00	135.00	122.00	108.00	95.00			56.00	44.00
1430.00         56.00         44.00         33.00         17.00         163.00         177.00         163.00         177.00         163.00         56.00         77.00         149.00         143.00         147.00         109.00         87.00         87.00         127.00         137.00	1370.00	<u>`</u>		41.00	31.00	20.00	8.00						່ ທີ	250.00	3290.00	182.00			141.00	127.00		30.00 101.00			00.00 60.00	49.00
1460.00       58.00       46.00       35.00       12.00       0.25       93.00       79.00       66.00         1490.00       59.00       48.00       55.00       13.00       12.00       0.26       93.00       79.00       66.00         1490.00       59.00       48.00       56.00       13.00       17.00       177.00       165.00       149.00       125.00       92.00       82.00       69.00         1520.00       61.00       50.00       38.00       27.00       15.00       177.00       167.00       167.00       177.00	1400.00			44.00	33.00	21.00	10.00						3	290.00	3330.00	185.00			143.00	130.00		103.00			63.00	51.00
1490.00     59.00     48.00     35.00     13.00     25.00     82.00     71.00     171.00 <td< td=""><td>1430.00</td><td></td><td></td><td>46.00</td><td>35.00</td><td>23.00</td><td>12.00</td><td>0.25</td><td></td><td></td><td></td><td></td><td>(m)</td><td>330.00</td><td>3370.00</td><td>188.00</td><td></td><td></td><td>146.00</td><td>133.00</td><td></td><td>106.00</td><td></td><td></td><td>66.00</td><td>53.00</td></td<>	1430.00			46.00	35.00	23.00	12.00	0.25					(m)	330.00	3370.00	188.00			146.00	133.00		106.00			66.00	53.00
122.000     51.000     51.000     34.000     34.000     34.000     34.000     34.000     34.000     34.000     34.000     17.000     182.000     141.00     171.00     172.00     171.00     172.00     171.00     172.00     171.00     173.00     171.00     173.00     177.00<	1460.00			48.00	36.00	25.00	13.00	2.00						370.00	3410.00	191.00		163.00	149.00	135.00		109.00			69.00 74.00	56.00
158.00     55.00     53.00     19.00     19.00     157.00     117.00     117.00     1017.00     1017.00     00     77.00       3530.00     6735.00     6735.00     6735.00     171.00     157.00     130.00     117.00     100     00     77.00       6735.00     and over     7.15% of the excess over 6735 plus -	1520.00			51.00	40.00		17.00	5.00					30	450.00	3490.00	197.00		168.00	154.00	141.00					74.00	61.00
6735.00 Use percentage method and over 7.15% of the excess over 6735 plus -	1550.00			53.00	42.00		19.00	7.00			_	_	e	490.00	3530.00	199.00		171.00	157.00		130.00	_			77.00	63.00
and over 7.15% of the excess over 6735 plus -													Ϋ́	530.00	6735.00					Use per	sentage n	nethod				
													9	1735.00	and over				7.15%	of the ex	CCess ove		- sn			

2025 Maine Income Tax Withholding Wage Bracket Tables SINGLE – SEMI-MONTHLY

Math         But         Antiol of the constraint of the cons	Wages are	s are –			Ĩ	Number of withholding allowances claimed is	vithholdi	ng allowa	ances cl	aimed is -				Wages are	are –			Ñ	umber of	withholdi	ng allowa	Number of withholding allowances claimed is	imed is -			
Mat         Mat         Amount of Control Wardshield         Amount	:	But	0	-	2	3	4	5	9	7	8	6	10		But	0	1	2	3	4	5	6	7	8	6	10
0.00         0.000	At least	less than				Amour	It of inco	me tax to	withhol	d is –				At least	less than				Amour	nt of inco	me tax to	withhold	IS I			
0000         00000         0000         00000         <	0.00 500.00	500.00 520.00												1880.00 1920.00	1920.00 1960.00		70.00 73.00	57.00 59.00	45.00 47.00	32.00 35.00	20.00 22.00	7.00 10.00				
10000         20001         20000         20000         20000         2000	520.00	540.00												1960.00	2000.00			62.00	49.00	37.00	24.00	12.00	000			
0000         0000 <td< td=""><td>560.00</td><td>580.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2040.00</td><td>2040.00 2080.00</td><td></td><td></td><td>67.00</td><td>52.00 54.00</td><td>39.00 41.00</td><td>29.00</td><td>14.00</td><td>2.00 4.25</td><td></td><td></td><td></td></td<>	560.00	580.00												2040.00	2040.00 2080.00			67.00	52.00 54.00	39.00 41.00	29.00	14.00	2.00 4.25			
Manual         Manuu         Manuu         Manuu <td>580.00</td> <td>600.009</td> <td></td> <td>2080.00</td> <td>2120.00</td> <td></td> <td>84.00</td> <td>69.00</td> <td>56.00</td> <td>44.00</td> <td>31.00</td> <td>19.00</td> <td>6.00</td> <td></td> <td></td> <td></td>	580.00	600.009												2080.00	2120.00		84.00	69.00	56.00	44.00	31.00	19.00	6.00			
6400         6000 <th< td=""><td>600.00 620.00</td><td>620.00 640.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2120.00 2160.00</td><td>2160.00 2200.00</td><td>101.00 104.00</td><td>87.00 89.00</td><td>72.00 75.00</td><td>59.00 61.00</td><td>46.00 48.00</td><td>34.00 36.00</td><td>21.00 24.00</td><td>9.00 11.00</td><td></td><td></td><td></td></th<>	600.00 620.00	620.00 640.00												2120.00 2160.00	2160.00 2200.00	101.00 104.00	87.00 89.00	72.00 75.00	59.00 61.00	46.00 48.00	34.00 36.00	21.00 24.00	9.00 11.00			
00000         70000         70000         70000         70000         70000         7000     <	640.00	660.00		_										2200.00	2240.00	106.00	92.00	77.00	63.00	51.00	38.00	26.00	13.00	1.00		
0000         72000         72000         72000         72000         7200	660.00	680.00												2240.00	2280.00	109.00	95.00	80.00	66.00	53.00	41.00	28.00	16.00	3.50		
70000         7000 <t< td=""><td>680.00</td><td>700.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2280.00</td><td>2320.00</td><td>112.00</td><td></td><td>83.00</td><td>68.00</td><td>55.00</td><td>43.00</td><td>31.00</td><td>18.00</td><td>6.00</td><td></td><td></td></t<>	680.00	700.00												2280.00	2320.00	112.00		83.00	68.00	55.00	43.00	31.00	18.00	6.00		
1400         1500 <th< td=""><td>720.00</td><td>740.00</td><td></td><td>1.25</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2360.00</td><td>2400.00</td><td>117.00</td><td></td><td>88.00</td><td>74.00</td><td>00.00</td><td>48.00</td><td>35.00</td><td></td><td>00.00</td><td></td><td></td></th<>	720.00	740.00		1.25										2360.00	2400.00	117.00		88.00	74.00	00.00	48.00	35.00		00.00		
Takon         Takon <th< td=""><td>740.00</td><td>760.00</td><td></td><td>2.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2400.00</td><td>2440.00</td><td>120.00</td><td>105.00</td><td>91.00</td><td>76.00</td><td>62.00</td><td>50.00</td><td>37.00</td><td></td><td>3.00</td><td>0.25</td><td></td></th<>	740.00	760.00		2.50										2400.00	2440.00	120.00	105.00	91.00	76.00	62.00	50.00	37.00		3.00	0.25	
3000         3000 <th< td=""><td>760.00</td><td>780.00</td><td></td><td>3.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2440.00</td><td>2480.00</td><td>123.00</td><td>108.00</td><td>94.00</td><td>79.00</td><td>65.00</td><td>52.00</td><td>40.00</td><td></td><td>5.00</td><td>2.50</td><td></td></th<>	760.00	780.00		3.50										2440.00	2480.00	123.00	108.00	94.00	79.00	65.00	52.00	40.00		5.00	2.50	
0000         0000 <th< td=""><td>780.00</td><td>800.00</td><td></td><td>4.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2480.00</td><td>2520.00</td><td>125.00</td><td>111.00</td><td>96.00</td><td>82.00</td><td>67.00</td><td>55.00</td><td>42.00</td><td></td><td>7.00</td><td>5.00</td><td></td></th<>	780.00	800.00		4.75										2480.00	2520.00	125.00	111.00	96.00	82.00	67.00	55.00	42.00		7.00	5.00	
0000         0000 <th< td=""><td>800.00</td><td>840.00</td><td></td><td>00.6</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0262</td><td>00.0062</td><td>131.00</td><td></td><td>99.00 102.00</td><td>00.68</td><td>73.00</td><td>00.76</td><td>44.00</td><td></td><td>00.0</td><td>00.7</td><td></td></th<>	800.00	840.00		00.6										00.0262	00.0062	131.00		99.00 102.00	00.68	73.00	00.76	44.00		00.0	00.7	
66:00         60:00         20:0         100         20:0         100         60:0 <th< td=""><td>840.00</td><td>860.00</td><td></td><td>8.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2600.00</td><td>2640.00</td><td>133.00</td><td></td><td>104.00</td><td>90.00</td><td>75.00</td><td>62.00</td><td>49.00</td><td></td><td></td><td>12.00</td><td></td></th<>	840.00	860.00		8.00										2600.00	2640.00	133.00		104.00	90.00	75.00	62.00	49.00			12.00	
90000         90000         2300         17000         14000         1300         1400	860.00	880.00												2640.00	2680.00	136.00		107.00	93.00	78.00	64.00	51.00			14.00	1.75
90000         92000         4200         4700         5200         4400         500         4400         500         4400         500         4400         500         4400         500         500         4600         500	880.00	900.006		10.00										2680.00	2720.00	139.00		110.00	95.00	81.00	66.00	54.00			16.00	4.00
99000         5500         4500 <t< td=""><td>900.006</td><td>920.00</td><td></td><td>12.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2720.00</td><td>2760.00</td><td>142.00</td><td></td><td>113.00</td><td>98.00</td><td>84.00</td><td>69.00</td><td>56.00</td><td></td><td></td><td>19.00</td><td>6.00</td></t<>	900.006	920.00		12.00										2720.00	2760.00	142.00		113.00	98.00	84.00	69.00	56.00			19.00	6.00
99000         9000         2000         100	920.00	940.00		13.00	0.50									2760.00	2800.00	144.00		115.00	101.00	86.00	72.00	58.00			21.00	9.00
90000         17100         2500         1700         2500         2700         <	040.00 11	960.00		14.00	1.50									2800.00	2840.00	147.00		118.00	103.00	89.00	74.00	61.00 62.00			23.00	11.00
113000         3000         1000         5000         1500         14000         5500         4500	00.000	101000		12.00	031									2880.00	00.0002	152.00		123.00		92.00	00.00	03.UU				13.00
17100         3300         2000         3300         15300         14300         15300         14300         15300         14300         15300         14300         15300         14300         15300         14300         15300         14300         17300         5500         3700         3700         3500         3700         3500         3700         14500         14500         14500         17400         500         3700         500         370	1010.000	1040.00		19.00	6.00									2920.00	2960.00	155.00		126.00	112.00	97.00	83.00	68.00			30.00	18.00
110000         3600         36000         36000         36000         3600         14500         14500         14500         17500         1700	1040.00	1070.00			8.00									2960.00	3000.000	158.00		129.00		100.00	85.00	71.00			33.00	20.00
1110000         3800         2400         11000         7500	1070.00	1100.00		22.00	10.00									3000.00	3040.00				117.00	102.00	88.00	74.00			35.00	22.00
1160.00         35.00         13.00         075         113.00         95.00         17.00         17.00         17.00         57.00         47.00         57.00         47.00         47.00         47.00         47.00         47.00         47.00         47.00         57.00         57.00 <t< td=""><td>1100.00</td><td>1130.00</td><td>_</td><td>24.00</td><td>11.00</td><td></td><td></td><td></td><td></td><td></td><td>+</td><td>+</td><td>+</td><td>3040.00</td><td>3080.00</td><td>163.00</td><td>149.00</td><td>134.00</td><td>120.00</td><td>105.00</td><td>91.00</td><td>76.00</td><td></td><td></td><td>37.00</td><td>25.00</td></t<>	1100.00	1130.00	_	24.00	11.00						+	+	+	3040.00	3080.00	163.00	149.00	134.00	120.00	105.00	91.00	76.00			37.00	25.00
172000         17100         16000         17700         16700         17700 <t< td=""><td>1130.00</td><td>1160.00</td><td></td><td>25.00</td><td>13.00</td><td>0.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3080.00</td><td>3120.00</td><td>166.00</td><td>151.00</td><td>137.00</td><td></td><td>108.00</td><td>93.00</td><td>79.00</td><td></td><td></td><td>10.00</td><td>27.00</td></t<>	1130.00	1160.00		25.00	13.00	0.75								3080.00	3120.00	166.00	151.00	137.00		108.00	93.00	79.00			10.00	27.00
125000         4.10         2.30         17.00 <th1< td=""><td>1160.00</td><td>1190.00</td><td></td><td></td><td>15.00</td><td>2.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3120.00</td><td>3160.00</td><td>169.00</td><td>154.00</td><td></td><td></td><td>111.00</td><td>96.00</td><td>82.00</td><td></td><td></td><td>42.00</td><td>29.00</td></th1<>	1160.00	1190.00			15.00	2.50								3120.00	3160.00	169.00	154.00			111.00	96.00	82.00			42.00	29.00
12800         4500         2500         800         770         8200         770         8200         770         8200         7700         8700         7700         8700         7700         8700         7700         8700         7700         8700         7700         8700         7700         8700         7700         8700         7700         8700         7700         8700         7700         8700         7700         87	1220.00	1250.00			18.00	6.00								3200.00	3240.00	174.00		145.00		113.00	99.00 101.00	87.00			17.00	32.00 34.00
1320.00         47.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         55.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         15.00         10.00         <	1250.00	1280.00			20.00	8.00								3240.00	3280.00	177.00		148.00			104.00	90.00			19.00	36.00
1360.00         50.00         37.00         25.00         110.00         55.00         110.00         55.00         110.00         55.00         51.00         65.00         54.00         55.00         110.00         55.00         110.00         55.00	1280.00	1320.00		35.00	22.00	10.00								3280.00	3320.00	180.00		150.00	136.00	121.00	107.00	92.00			51.00	39.00
1440.00         55.00         75.00         <	1320.00	1360.00			25.00	12.00	и с с							3320.00	3360.00	183.00		153.00	139.00	124.00	110.00	95.00			24.00	41.00
1480.00         55.00         44.00         32.00         19.00         7.00         349.00         147.00	1400.00	1440.00			00.12	17.00	4 50							3400.00	3440.00 3440.00	189.00			144 00	129.00		90.00 101 00			20.00	46.00
1520.00         59.00         46.00         34.00         21.00         34.00         170.00         53.00         194.00         179.00         179.00         179.00         179.00         179.00         179.00         179.00         157.00         157.00         170.00         53.00         53.00         53.00         53.00         53.00         197.00         53.00         197.00         53.00         197.00         197.00         53.00         197.00         197.00         53.00         197.00         197.00         197.00         53.00         197.00         197.00         197.00         53.00         197.00         197.00         197.00         197.00         53.00         197.00	1440.00	1480.00			32.00	19.00	7.00							3440.00	3480.00	191.00	176.00		147.00	132.00		103.00			30.00	48.00
1560.00         61.00         49.00         55.00         14.00         123.00         153.00         153.00         153.00         153.00         153.00         153.00         153.00         153.00         153.00         153.00         153.00         153.00         171.00         97.00         65.00         37.00         55.00         140.00         123.00         147.00         109.00         55.00         71.00         55	1480.00	1520.00		46.00	34.00	21.00	9.00							3480.00	3520.00	194.00		164.00	149.00			106.00			33.00	50.00
100000         53.00         14.00         1.23         3000.00         3640.00         360.00         53.00         14.00         14.00         10.00         85.00         71.00           1680.00         66.00         56.00         1800         183.00         183.00         172.00         173.00         173.00         170.00         85.00         71.00           1760.00         69.00         65.00         43.00         183.00         173.00         173.00         173.00         173.00         73.00         73.00           1720.00         67.00         43.00         183.00         173.00         173.00         173.00         173.00         73.00         73.00           1750.00         71.00         58.00         43.00         184.00         154.00         174.00         105.00         90.00         73.00           1760.00         71.00         58.00         47.00         184.00         154.00         134.00         113.00         103.00         83.00           1800.00         77.00         55.00         49.00         3840.00         270.00         184.00         134.00         113.00         113.00         113.00         113.00         113.00         113.00         113.00	1520.00	1560.00			36.00	24.00	11.00	10.4						3520.00	3560.00	197.00			152.00			109.00			00.00	53.00
1680.00         65.00         43.00         13.00         18.00         65.00         43.00         177.00	1600.000	1640.00			41.00	28.00	16.00	3.75						3600.00	3640.00	203.00	188.00		157.00						71.00	57.00
1720.00         71.00         58.00         46.00         33.00         21.00         8.00         193.00         178.00         183.00         134.00         193.00         75.00	1640.00	1680.00			43.00	31.00	18.00	6.00						3640.00	3680.00	206.00	190.00	175.00	160.00	146.00					73.00	60.00
1760.00       74.00       60.00       48.00       35.00       23.00       10.00       93.00       73.00       137.00 <t< td=""><td>1680.00</td><td>1720.00</td><td></td><td></td><td>46.00</td><td>33.00</td><td>21.00</td><td>8.00</td><td></td><td></td><td></td><td></td><td></td><td>3680.00</td><td>3720.00</td><td>209.00</td><td>193.00</td><td>178.00</td><td>163.00</td><td></td><td></td><td></td><td></td><td></td><td>76.00</td><td>62.00</td></t<>	1680.00	1720.00			46.00	33.00	21.00	8.00						3680.00	3720.00	209.00	193.00	178.00	163.00						76.00	62.00
1880.00       77.00       63.00       36.00       38.00       2760.00       3880.00       274.00       184.00       168.00       125.00       110.00       96.00       81.00         1880.00       789.00       77.00       171.00       174.00       174.00       168.00       142.00       128.00       111.00       96.00       81.00         1880.00       82.00       55.00       40.00       28.00       177.00       50.00       174.00       174.00       178.00       113.00       99.00       84.00         1880.00       82.00       82.00       205.00       188.00       174.00       174.00       155.00       113.00       101.00       87.00         1880.00       82.00       82.00       205.00       2880.00       205.00       188.00       174.00       155.00       116.00       101.00       87.00         1880.00       82.00       820.00       7295.00       129.00       185.00       135.00       136.00       101.00       87.00         1880.00       82.00       82.00       82.00       205.00       205.00       189.00       145.00       130.00       101.00       87.00         1880.00       7295.00       7295.00       188.	1720.00	1760.00			48.00	35.00	23.00	10.00						3720.00	3760.00	211.00		181.00	166.00		137.00				79.00	64.00
1880.00         82.00         68.00         55.00         42.00         5.00         17.00         5.00         17.00         5.00         17.00 <th1< td=""><td>1 /60.00</td><td>1800.00</td><td></td><td></td><td>50.00</td><td>38.00</td><td>25.00</td><td>15.00</td><td>0.50</td><td></td><td></td><td></td><td></td><td>3/60.00</td><td>3800.00</td><td>214.00</td><td></td><td>184.00 186.00</td><td>168.00</td><td></td><td>139.00</td><td></td><td></td><td></td><td>31.00 34.00</td><td>70.00</td></th1<>	1 /60.00	1800.00			50.00	38.00	25.00	15.00	0.50					3/60.00	3800.00	214.00		184.00 186.00	168.00		139.00				31.00 34.00	70.00
7295.00 and over	1840.00	1880.00			55.00	42.00	30.00	17.00	5.00					3840.00	3880.00	220.00		189.00	174.00				~		37.00	72.00
and over									1					3880.00	7295.00					Use perc	entage m	nethod		-		
														7295.00	and over				7.15%	of the ex	cess ove	r 7295 pl	- sn			
																	-			-	-	-	-	-	_	]

2025 Maine Income Tax Withholding Wage Bracket Tables SINGLE – MONTHLY

Wages are	are –			N	Number of withholding allowances claimed is	vithholdi	ng allowa	inces cla	med is -			M	Wages are -				Number o	of withhold	ding allow	Number of withholding allowances claimed is	imed is -			
:	But	0	-	2	e	4	5	9	7	∞	9 10		But		0	2	e	4	5	9	7	8	6	10
At least	less than				Amoun	t of inco	Amount of income tax to withhold	withhold	is –			At least	t than	sц			Amo	unt of inc	ome tax te	Amount of income tax to withhold	is –			
0.00 1010.00	1010.00 1040.00	1.75										3480.00 3560.00		3560.00 15 <sup>7</sup> 3640.00 156	151.00 123.00 156.00 128.00	00 98.00 00 103.00	0 73.00 0 78.00	1 48.00 53.00	23.00 28.00	3.25				
1040.00 1070.00	1070.00 1100.00	3.50 5.00 7.00										3640.00 3720.00							33.00 37.00	8.00 12.00				
1130.00	1150.00	00.7		+		+			+	-	-	3800.00		3060.00 175	172.00 143.00 178.00 149.00	00 121 00	0 92.00	71.00	42.00	00.71				
1160.00	1190.00	~										3960.00					-		51.00	26.00	1.50			
1190.00	1220.00	12.00										4040.00							56.00	31.00	6.00			
1220.00	1250.00	14.00										4120.00		4200.00 194	194.00 165.00	00 136.00	110.00	85.00	60.00 65.00	36.00	11.00			
1280.00	1320.00	18.00	T	T		T			+			4280.00		_	_				70.00	45.00	20.00			
1320.00	1360.00	20.00										4360.00							74.00	49.00	25.00			
1360.00	1400.00	22.00										4440.00		4520.00 216		00 158.00			79.00	54.00		4.50		
1400.00	1440.00	25.00										4520.00		4600.00 22	221.00 192.00	00 163.00	0 134.00	109.00	84.00	59.00	34.00	00.6		
1480.00	1520.00	20.00	57.2 775	T	+	t	+		+	+	+	4600.00		_		_			00.00	00.00		18.00		
1520.00	1560.00	32.00	00.7									4760.00							98.00	73.00		23.00		
1560.00	1600.00	34.00	9.00									4840.00							-	77.00		28.00	2.75	
1600.00	1640.00	36.00	12.00									4920.00		5000.00 248	248.00 219.00		0 161.00			82.00		32.00	7.00	
1640.00	1680.00	39.00	14.00									5000.00		5080.00 253	253.00 224.00	00 195.00	0 166.00	137.00	111.00	87.00	62.00 3	37.00 1	12.00	
1680.00	1720.00		16.00		<u> </u>							5080.00						143.00	116.00	91.00			17.00	
1720.00	1760.00		18.00									5160.00						148.00	121.00	96.00			21.00	
1760.00	1800.00	46.00	21.00									5240.00						183.00 154.00	125.00	100.00			26.00	1.00
00.000 1800.00	1840.00	48.00	23.00	11								5320.00							130.00	105.00				6.00
1840.00	1880.00	00.00	00.62	G/.U		Ť		1	+	-	-	5400.00				00 222 00			00.051	110.00				10.00
1940.00	2000000	57.00	32.00	00 Z								2460.00 5560.00			200.00 262 00 202		0 204 00	175.00	146.00	119.00			40.00	10,00
2000.00	2060.00	61.00	36.00	11.00								5640.00						210.00 181.00		124.00				24.00
2060.00	2120.00	64.00	39.00	14.00								5720.00						186.00						29.00
2120.00	2180.00	68.00	43.00	18.00					_			5800.00		5880.00 307	307.00 278.00	00 249.00		220.00 191.00	162.00	134.00	108.00 8	83.00 5	58.00	33.00
2180.00	2240.00	71.00	46.00	21.00								5880.00							168.00					38.00
2240.00	2300.00	75.00	50.00	25.00								5960.00						202.00						43.00
2300.00	2360.00	78.00	53.00	28.00	3.50							6040.00		6120.00 324	324.00 295.00		0 237.00	208.00						47.00
2420.00	2480.00	85.00	00.06	35.00	10.00							6200.00				00 276 00		213.00	189.00	161.00	132.00 10 10	106.00	81 00	57.00
2480.00	2540.00	89.00	64.00	39.00	14.00							6280.00								_				61.00
2540.00	2600.00	92.00	67.00	42.00	17.00							6360.00						229.00						66.00
2600.00	2660.00	96.00	71.00	46.00	21.00							6440.00							206.00					71.00
2660.00	2720.00		74.00	49.00	24.00	0						6520.00						240.00	211.00					75.00
2720.00	2780.00	_	78.00	53.00	28.00	3.00						6600.00		_	_			274.00 245.00	216.00	_		_		80.00
2/80.00	2840.00	100.00	81.00 85.00	00.96	31.00	6.00						6760 00		6/60.00 365	369.00 338.00 374.00 344.00	00 309.00	0 280.00	00.122	00.222	193.00	164.00 13	11 00 07 1 1 00 07 1	1109.00	84.00
2900.00	2960.00	113.00	88.00	63.00	38.00	13.00						6840.00							233.00					00.60
2960.00	3020.00	116.00	92.00	67.00	42.00	17.00						6920.00							238.00					98.00
3020.00	3080.00	120.00	95.00	70.00	45.00	20.00						7000.00							243.00		186.00 15		-	103.00
3080.00	3160.00	125.00	100.00	75.00	50.00	25.00	0.25					7080.00		7160.00 397	397.00 366.00	00 336.00	0 307.00	278.00	249.00	220.00	191.00 16	162.00 13	133.00 10	108.00
3160.00	3240.00	129.00	104.00	79.00	55.00	30.00	4.75					7160.00							254.00		196.00 16			112.00
3240.00	3320.00	135.00	109.00	84.00	59.00	34.00	9.00					7240.00							260.00					117.00
3320.00	3400.00	140.00		89.00	64.00	39.00	14.00					7320.00						294.00			207.00 17			122.00
3400.00	3400.00	140.00	110.00	83.UU	00.00	44.UU	18.00			_	_	7480.00	-	_	420.00 309.00	00.800 00	00.026 0		299.00 270.00 242.00	_	213.00 10	104.00	1 00.001	120.00
												14585 00	-	over over			7 150	of the e		7 15% of the excess over 14585 plus -	- 51			
												-		-			C		00 2 00		706 00 75			00 00
														וחחי		9/ 0.00 939.00		010.010					1 24.00 0	094.00

Wages are -	- are			Nu	Number of withholding allowances claimed is	vithholdi	allowa	inces clai	med is -				Wages are -	-			Nun	ther of w	thholding	g allowan	Number of withholding allowances claimed is	ed is –		
	But	0	1	2	3	4	5	6	7	8	9 10	10		But	0	-	2	3	4	5	6 7	8	6	10
At least	less than				Amount	t of inco	me tax to	Amount of income tax to withhold is	۱ <u>د</u>				At least 1	less than				Amount	of incom	e tax to w	Amount of income tax to withhold is .	I		
0.00	46.00	0.25											154.00 157 00	157.00 160.00	6.00	5.00	4.25	3.00	2.00	0.75				
48.00	50.00	0.25										. = :	160.00	163.00	7.00	6.00	4.50	3.50	2.25	1.00	L			
52.00	54.00	0.50										÷ ¥	163.00 166.00	166.00 169.00	7.00	6.00	4.75 5.00	3.75	2.50	1.50	0.25 0.25			
54.00	56.00	0.75										7	169.00	172.00	7.00	6.00	5.00	4.00	2.75	1.75	0.50			
56.00	58.00	0.75											175.00	175.00	8.00	6.00	5.00	4.00	3.00 3.25	1.75 2.00	0.75			
00.00 60.00	62.00	00.1											178.00	181.00	8.00	00.7	5.00	4.50	3.25	2.25	1.00			
62.00	64.00	1.25										- 7	181.00	184.00	8.00	7.00	6.00	4.75	3.50	2.25	1.25			
64.00	66.00	1.25										1	184.00	187.00	8.00	7.00	6.00	4.75	3.75	2.50		0.25		
66.00	68.00	1.25	0.25									÷	187.00	190.00	9.00	7.00	6.00	5.00	3.75	2.75		0.50		
68.00	70.00	1.50	0.25									÷ ;	190.00	193.00	0.00	8.00	6.00	5.00	4.00	2.75		0.50		
72.00	74.00	1 75	0.50										196.00	199.00	9.00	8.00 8.00	2 00	00.6	4 25	3.25	2 00 c	0.7.0		
74.00	76.00	1.75	0.75									-   -	199.00	202.00	10.00	8.00	7.00	6.00	4.50	3.50		1.00		
76.00	78.00	2.00	0.75									5	202.00		10.00	8.00	7.00	6.00	4.75	3.50		1.25		
78.00	80.00	2.00	1.00									2(	205.00		10.00	9.00	7.00	6.00	5.00	3.75			0.25	
80.00	82.00	2.25	1.00									2	208.00	211.00	10.00	9.00	7.00	6.00	5.00	4.00			0.50	
82.00	84.00	2.25	1.25						+		+	2	211.00	214.00	10.00	9.00	8.00	6.00	5.00	4.00			0.75	_
84.00	86.00	2.50	1.25	0								0	214.00	217.00	11.00	9.00	8.00	7.00	5.00	4.25			0.75	
86.00	88.00	2.50	1.20	0.25								Ϋ́	00.712	220.00	11.00	9.00	8.00 8	00.7	00.e	4.50	3.25	2.25	1.00	
	92.00	2.75	1.50	0.50								1 2	223.00	226.00	11.00	10.00	8.00	2.00	6.00	4.75				0.25
92.00	94.00	2.75	1.75	0.50								5	226.00	229.00	11.00	10.00	9.00	7.00	6.00	5.00				0.25
94.00	96.00	3.00	1.75	0.75								5	229.00	232.00	12.00	10.00	9.00	8.00	6.00	5.00				0.50
96.00	98.00	3.00	2.00	0.75								Ń	232.00	235.00	12.00	10.00	9.00	8.00	6.00	5.00				0.75
98.00	100.00	3.25	2.00	1.00								0 0	235.00	238.00	12.00	11.00	9.00	8.00	7.00	5.00				1.00
100.00	102.00	3.25	2.25	1.00								5 N	238.00	241.00 244.00	12.00	11.00	9.00	8.00	7 00	6.00	4.50 3	3.25 2	2.25	1.00
104.00	106.00	3.50	2.50	1.25		T					-	5	244.00		13.00		10.00	0.00	7.00	6.00				1.50 0.25
106.00	108.00	3.75	2.50	1.50	0.25							2	247.00		13.00		10.00	9.00	7.00	6.00				
108.00	110.00	3.75	2.75	1.50	0.25							Ñ	250.00	253.00	13.00		10.00	9.00	8.00	6.00				
110.00	112.00	4.00	3.00	1.50	0.50							5 N	253.00	256.00 259.00	13.00	12.00	10.00	9.00	8.00	6.00 7 00	5.00	4.25 3	3.00 2	2.00 0.75
114.00	116.00	4.25	3.00	1.75	0.75							i Ň	259.00	262.00	14.00			10.00	8.00	7.00				
116.00	118.00	4.25	3.00	2.00	0.75							21	262.00	265.00	14.00			10.00	8.00					
118.00	120.00	4.25	3.25	2.00	1.00							Ñ	265.00	268.00	14.00			10.00	00.6					
120.00	122.00	4.50	3.25	2.25	1.00							Ñ Ñ	268.00	271.00	14.00	13.00	11.00	10.00	9.00 0 00	00.7	6.00 7 7	5.00 4	4.00	2.75 1.75 3.00 1.75
124.00	127.00	4.75	3.75	2.50	1.25	0.25						1 10	274.00		15.00		12.00	11.00	00.0					
127.00	130.00	5.00	3.75	2.75	1.50	0.25						2	277.00	280.00	15.00	13.00	12.00		00.6	8.00				
130.00	133.00	5.00	4.00	2.75	1.75	0.50						<u>5</u>	280.00	283.00	15.00		12.00		10.00	8.00				
133.00	136.00	5.00	4.25	3.00	1.75	0.75						ñ ñ	283.00		15.00		12.00		10.00	8.00	7.00			3.75 2.50
130.00	142.00	00.6	02.4	3.23	2.00	00.1						3 ¢	289.00	203.00	19.00	14.00	13.00	12 00	10.00	a.00		8 00 9	2 00 2	
142.00	145.00	6.00	4.75	3.50	2.50	1.25						ŭ N	292.00	295.00	16.00				10.00	9.00				
145.00	148.00	6.00	4.75	3.75	2.50	1.50	0.25					5	295.00	298.00	16.00				11.00	9.00				
148.00	151.00	6.00	5.00	3.75	2.75	1.50	0.50					Ň	298.00		16.00					9.00				
151.00	154.00	6.00	5.00	4.00	3.00	1.75	0.50			-	-	r i	301.00		16.00	15.00	14.00	12.00	11.00	10.00		7.00 6	6.00 4	4.75 3.50
												ي ارت		6/4.00				1 1 C	se percel	Use percentage method	E74 alua			
												٥	6/4.UU al	and over				1.15% OT The e		sess over	7.15% of the excess over 6/4 plus -	0		
															40.00	40.00	43.00	4 Z.UU	- nn-Li	29.00	0.0U 00.0	nn.	55 00.05	33.00 32.00

# 2025 Maine Income Tax Withholding Wage Bracket Tables SINGLE – DAILY OR MISCELLANEOUS

2025 Maine Income Tax Withholding Wage Bracket Tables MARRIED – WEEKLY

Max         D         1         2         0         1         2         0         1         0         1         0	Wage	Wages are –			ž	Number of withholding allowances claimed is	withhold	ling allow	vances cl	aimed is				Wages are	are -			Z	umber of	Number of withholding allowances claimed is	ing allow	ances cla	imed is -			
uk         huk	:	. But	0	-	2	с	4	5	9	7	8	6	10	:	But	0	-	2	в	4	5	9	7	8	6	10
0.00         0.00 <th< td=""><td>At least</td><td>less than</td><td></td><td></td><td></td><td>Amou</td><td>nt of inco</td><td>ome tax t</td><td>to withho</td><td>ld is –</td><td></td><td></td><td></td><td>At least</td><td>than</td><td></td><td></td><td></td><td>Amor</td><td>int of incc</td><td>ome tax to</td><td>o withhold</td><td>lis –</td><td></td><td></td><td></td></th<>	At least	less than				Amou	nt of inco	ome tax t	to withho	ld is –				At least	than				Amor	int of incc	ome tax to	o withhold	lis –			
3000         1010 <th< td=""><td>0.00 510.00</td><td>510.00 525.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td><u> </u></td><td>1520.00 1550.00</td><td>1550.00 1580.00</td><td></td><td></td><td></td><td>42.00 44.00</td><td></td><td>31.00 33.00</td><td>25.00 27.00</td><td>19.00 21.00</td><td>14.00 15.00</td><td>8.00 10.00</td><td>2.25 4.00</td></th<>	0.00 510.00	510.00 525.00											<u> </u>	1520.00 1550.00	1550.00 1580.00				42.00 44.00		31.00 33.00	25.00 27.00	19.00 21.00	14.00 15.00	8.00 10.00	2.25 4.00
matrix         matrix<	525.00						_							1580.00	1610.00						34.00	29.00	23.00	17.00	11.00	6.00
3000         303         301         301         301         300 <td>555.00</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>1610.00 1640.00</td> <td>1640.00 1670.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>36.UU 38.00</td> <td>30.00</td> <td></td> <td></td> <td>13.00 15.00</td> <td>00.0 9.00</td>	555.00						_							1610.00 1640.00	1640.00 1670.00						36.UU 38.00	30.00			13.00 15.00	00.0 9.00
mm         mm<	570.00	585.00												1670.00	1700.00						40.00	34.00			17.00	11.00
6100         6100         700 </td <td>00.009</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>1730.00</td> <td>1760.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>41.00</td> <td>37.00</td> <td></td> <td></td> <td>20.00</td> <td>14.00</td>	00.009								_					1730.00	1760.00						41.00	37.00			20.00	14.00
Biolo         Biolo <th< td=""><td>615.00</td><td></td><td></td><td>0.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1760.00</td><td>1790.00</td><td></td><td></td><td></td><td></td><td></td><td>45.00</td><td>39.00</td><td></td><td></td><td>22.00</td><td>16.00</td></th<>	615.00			0.75										1760.00	1790.00						45.00	39.00			22.00	16.00
Norw         Norw <th< td=""><td>630.00</td><td></td><td>7.00</td><td>1.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>+</td><td>1790.00</td><td>1820.00</td><td></td><td></td><td></td><td></td><td></td><td>47.00</td><td>41.00</td><td></td><td></td><td>24.00</td><td>18.00</td></th<>	630.00		7.00	1.50									+	1790.00	1820.00						47.00	41.00			24.00	18.00
0         0	645.00			2.50 3.25										1820.00	1850.00						48.00 50.00	43.00			25.00 27.00	20.00
73000         7300 <t< td=""><td>675.00</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></td><td>1880.00</td><td>1910.00</td><td></td><td></td><td></td><td></td><td></td><td>52.00</td><td>46.00</td><td></td><td></td><td>29.00</td><td>23.00</td></t<>	675.00			4.00										1880.00	1910.00						52.00	46.00			29.00	23.00
TX200         TY200         TY200 <th< td=""><td>690.00</td><td></td><td></td><td>5.00</td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td>1910.00</td><td>1940.00</td><td></td><td></td><td></td><td></td><td></td><td>54.00</td><td>48.00</td><td></td><td></td><td>31.00</td><td>25.00</td></th<>	690.00			5.00					_					1910.00	1940.00						54.00	48.00			31.00	25.00
14/10         74/10 <th< td=""><td>705.00</td><td></td><td></td><td>6.00</td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>1940.00</td><td>1970.00</td><td></td><td></td><td></td><td></td><td></td><td>55.00</td><td>50.00</td><td></td><td></td><td>32.00</td><td>27.00</td></th<>	705.00			6.00	1									1940.00	1970.00						55.00	50.00			32.00	27.00
Time         Time <th< td=""><td>740.00</td><td></td><td></td><td>00.7</td><td>7.25</td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td>2000.00</td><td>2000.00</td><td></td><td></td><td></td><td></td><td></td><td>57.00 59.00</td><td>51.00 53.00</td><td></td><td></td><td>34.00 36.00</td><td>30.00</td></th<>	740.00			00.7	7.25				_					2000.00	2000.00						57.00 59.00	51.00 53.00			34.00 36.00	30.00
97000         97000         9700         <	760.00			9.00	3.50		_							2030.00	2060.00						61.00	55.00			37.00	32.00
00000         10000         1000         <	780.00			10.00	4.75		_							2060.00	2090.00						63.00	56.00			39.00	33.00
82000         80000         1300         7000         <	800.00			12.00	6.00									2090.00	2120.00						65.00	58.00			41.00	35.00
40000         80000         2000         4000         80000         2000         8000         2000         8000         2000         8000         2000         8000         2000         8000         2000         8000         2000         8000         2000         8000         2000         8000         2000        <	820.00			13.00	7.00									2120.00							67.00	60.00			43.00	37.00
B0000         B0000         T/00         <	840.00			14.00	8.00		_							2150.00							69.00	62.00			44.00	39.00
00000         22000 <th< td=""><td></td><td></td><td></td><td>15.00</td><td>9.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2180.00</td><td>2210.00</td><td></td><td></td><td></td><td></td><td></td><td>71.00</td><td>64.00</td><td></td><td></td><td>46.00</td><td>40.00</td></th<>				15.00	9.00									2180.00	2210.00						71.00	64.00			46.00	40.00
940.00         2.20         1.00         1.00         0.00         2.00         1.00         0.00         2.00         0.00         <				17,00	12.00		0.25							2240.00	2270.00		~				75.00	68.00			50.00	44.00
90000         2200         1200         1200         9000         2200         1200         9000         2200         9000         2300         1200         9000         2200         9000         2700         5000 <t< td=""><td>920.00</td><td></td><td></td><td>18.00</td><td>13.00</td><td></td><td>1.50</td><td></td><td></td><td></td><td>T</td><td></td><td>+</td><td>2270.00</td><td>2300.00</td><td>_</td><td></td><td></td><td></td><td></td><td>77.00</td><td>70.00</td><td></td><td></td><td>51.00</td><td>46.00</td></t<>	920.00			18.00	13.00		1.50				T		+	2270.00	2300.00	_					77.00	70.00			51.00	46.00
98000         2700         1500         970         1500         9500         5500 <td< td=""><td>940.00</td><td></td><td></td><td>20.00</td><td>14.00</td><td></td><td>2.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td>2300.00</td><td>2330.00</td><td></td><td></td><td></td><td></td><td></td><td>79.00</td><td>72.00</td><td></td><td></td><td>53.00</td><td>47.00</td></td<>	940.00			20.00	14.00		2.50							2300.00	2330.00						79.00	72.00			53.00	47.00
100000         25000         11500         11500         11500         1500	960.00			21.00	15.00		3.75							2330.00	2360.00						81.00	74.00			55.00	49.00
112000         2300         1200         <	980.00			22.00	16.00		4.75							2360.00	2390.00						83.00	76.00			57.00	51.00
144000         3200         24300         1200         1400         1300	1000.00	1020.00	29.00	23.00	17.00		0.9				1	+	+	2390.00	2420.00	_			98.00		85.00	/8.00			58.00	53.00
10000         370         770         54000         250	1020.00		30.00	24.00	20.00		00.7							2450.00	2450.00				100.00		87.00 89.00	80.00 82 00			60.00 62 00	56.00
110000         3400         2800         2800         12500         12600         12600         13600         1	1060.00	-		27.00	21.00		9.00							2480.00	2510.00						91.00	84.00			64.00	58.00
1120.00         55.00         29.00         27.00         257.000         257.	1080.00	1100.00		28.00	22.00		11.00							2510.00	2540.00				106.00	-	93.00	86.00			66.00	60.00
1145.00         35.00         35.00         13.00         14.00         14.00         13.00         <	1100.00			29.00	23.00		12.00							2540.00	2570.00		_		108.00		95.00	88.00			68.00	62.00
111000         32.00         52.00         13.00         14.00         14.00         10.00         34.00 <t< td=""><td>1120.00</td><td></td><td></td><td>30.00</td><td>25.00</td><td></td><td>13.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>2570.00</td><td>2600.00</td><td></td><td></td><td></td><td>110.00</td><td>104.00</td><td>97.00</td><td>90.00</td><td></td><td></td><td>72.00</td><td>64.00 66.00</td></t<>	1120.00			30.00	25.00		13.00							2570.00	2600.00				110.00	104.00	97.00	90.00			72.00	64.00 66.00
1220.00         40.00         35.00         29.00         18.00         17.00         17.00         170.00	1170.00			33.00	28.00		16.00							2630.00	2660.00				114.00	108.00	101.00	94.00			74.00	68.00
1245.00         35.00         35.00         7.00         1.75         7.00         1.75         7.00         132.00         142.00         107.00         107.00         87.00 <t< td=""><td>1195.00</td><td></td><td></td><td>35.00</td><td>29.00</td><td></td><td>18.00</td><td></td><td></td><td>0.50</td><td></td><td></td><td></td><td>2660.00</td><td>2690.00</td><td></td><td></td><td></td><td></td><td></td><td>103.00</td><td>96.00</td><td></td><td></td><td>76.00</td><td>70.00</td></t<>	1195.00			35.00	29.00		18.00			0.50				2660.00	2690.00						103.00	96.00			76.00	70.00
1270.00         43.00         32.00         25.00         45.00         32.00         14.00         32.00         14.00         <	1220.00			36.00	30.00		19.00			1.75			+	2690.00	2720.00	_						98.00			78.00	72.00
132000         46.00         47.00         35.00         23.00         18.00         11.00         15.00         98.00         97.00 <t< td=""><td>1245.00</td><td></td><td>43.00</td><td>39.00</td><td>32.00</td><td></td><td>20.00</td><td></td><td></td><td>3.25</td><td></td><td></td><td></td><td>2750.00</td><td>2780.00</td><td></td><td></td><td></td><td></td><td>114.00 116.00</td><td></td><td>100.00</td><td></td><td></td><td>80.00 82 00</td><td>76.00</td></t<>	1245.00		43.00	39.00	32.00		20.00			3.25				2750.00	2780.00					114.00 116.00		100.00			80.00 82 00	76.00
1345.00         48.00         35.00         36.00         35.00         13.00         133.00         147.00         133.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         137.00         117.00         117.00         107.00         97.00	1295.00		46.00	41.00	35.00		23.00			6.00	0.50			2780.00	2810.00			131.00		118.00	111.00	105.00			84.00	78.00
1370.00       49.00       43.00       32.00       26.00       9.00       3.25       2840.00       2870.00       149.00       142.00       129.00       117.00       117.00       109.00       101.00       97.00 <td< td=""><td>1320.00</td><td></td><td>48.00</td><td>42.00</td><td>36.00</td><td></td><td>25.00</td><td></td><td></td><td>8.00</td><td>2.00</td><td></td><td></td><td>2810.00</td><td>2840.00</td><td></td><td></td><td>133.00</td><td>127.00</td><td>120.00</td><td>113.00</td><td>107.00</td><td></td><td></td><td>86.00</td><td>80.00</td></td<>	1320.00		48.00	42.00	36.00		25.00			8.00	2.00			2810.00	2840.00			133.00	127.00	120.00	113.00	107.00			86.00	80.00
1400.00       51.00       45.00       39.00       34.00       2870.00       57.00       144.00       137.00       147.00       117.00       117.00       104.00       97.00	1345.00	1370.00	49.00	43.00	38.00		26.00			9.00	3.25			2840.00	2870.00	_	_	_	129.00	122.00	_	109.00			89.00	82.00
1430.00       55.00       41.00       57.00       15.00       140.00       150.00       150.00       115.00       115.00       100.00       95.00         1440.00       55.00       45.00       37.00       37.00       37.00       177.00       175.00       145.00       177.00       17	1370.00	1400.00		45.00	39.00		28.00			11.00	5.00	0		2870.00	2900.00				131.00	124.00	117.00	111.00			91.00	84.00
1490.00       56.00       56.00       45.00       2300       157.00       157.00       137.00       137.00       137.00       137.00       117.00       110.00       103.00       97.00         1490.00       56.00       58.00       55.00       157.00       157.00       157.00       157.00       137.00       137.00       117.00       110.00       103.00       97.00         1520.00       58.00       52.00       41.00       35.00       2360.00       152.00       155.00       119.00       112.00       105.00       99.00         1520.00       58.00       52.00       41.00       35.00       235.00       125.00       119.00       112.00       105.00       99.00         1520.01       58.00       52.00       46.00       41.00       35.00       155.00       155.00       155.00       112.00       105.00       99.00         1520.01       58.00       57.00       46.00       41.00       35.00       155.00       155.00       155.00       112.00       105.00       99.00         1520.01       60.02       53.00       60.02       0.05.00       55.00       155.00       112.00       105.00       105.00       105.00       105.00	1430.00	1460.00		49.00	43.00		31.00				00.7	2 75		2930.00	2960.00			141 00	135.00	128.00	121.00		· ·		95.00	88.00
1520.00       58.00       52.00       46.00       41.00       35.00       18.00       12.00       6.00       0.50       2990.00       3020.00       159.00       145.00       132.00       125.00       119.00       112.00       105.00       99.00         3020.00       6735.00       6735.00       6735.00       6735.00       159.00       159.00       139.00       125.00       112.00       112.00       105.00       99.00         6735.00       and over       7.15% of the excess over 6735 plus -       7.15% of the excess over 6735 plus -       100.00       105.0	1460.00	1490.00		50.00			33.00				10.00	4.50		2960.00	2990.00			143.00	137.00	130.00			110.00 1		97.00	90.00
6/35.00         Use percentage method           and over         7.15% of the excess over 6735 plus -	1490.00	1520.00		52.00			35.00				12.00	6.00	0.50	2990.00	3020.00	-	_			132.00	125.00	_	112.00 1		00.66	92.00
and over /// // // // // // // // // // // // /														3020.00	6/35.00					Use per	centage r	nethod				
														01.33.00	and over	000					xcess ove	er o/ 35 p	- sn			

2025 Maine Income Tax Withholding Wage Bracket Tables MARRIED – BIWEEKLY

M         M	Math         C         I         I	Wag	Wages are -			ź	Number of withholding allowances claimed is	withhold	ing allow	ances clá	aimed is -				Wages are				Nun	ther of w	ithholdin	Number of withholding allowances claimed is	ices clain	ned is –		
main         main <thmain< th="">         main         main         <thm< td=""><td>max         max         <thmax< th=""> <thmax< th=""> <thmax< th=""></thmax<></thmax<></thmax<></td><td>Ĭ</td><td>But</td><td>0</td><td>-</td><td>2</td><td>ю</td><td>4</td><td>5</td><td>9</td><td>7</td><td>8</td><td>_</td><td></td><td></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>_</td><td>_</td></thm<></thmain<>	max         max <thmax< th=""> <thmax< th=""> <thmax< th=""></thmax<></thmax<></thmax<>	Ĭ	But	0	-	2	ю	4	5	9	7	8	_			But	0	-	2	3	4	5	9	7	_	_
0.000         1.0000         1.000         1.000 <t< td=""><td>0.00         <td< td=""><td>At least</td><td>than</td><td></td><td></td><td></td><td>Amou</td><td>nt of incc</td><td>ome tax to</td><td>o withhold</td><td>d is –</td><td></td><td></td><td>× ë</td><td></td><td>less than</td><td></td><td></td><td></td><td>Amount</td><td>of incom</td><td>ie tax to v</td><td>vithhold is</td><td>I S</td><td></td><td></td></td<></td></t<>	0.00         0.00 <td< td=""><td>At least</td><td>than</td><td></td><td></td><td></td><td>Amou</td><td>nt of incc</td><td>ome tax to</td><td>o withhold</td><td>d is –</td><td></td><td></td><td>× ë</td><td></td><td>less than</td><td></td><td></td><td></td><td>Amount</td><td>of incom</td><td>ie tax to v</td><td>vithhold is</td><td>I S</td><td></td><td></td></td<>	At least	than				Amou	nt of incc	ome tax to	o withhold	d is –			× ë		less than				Amount	of incom	ie tax to v	vithhold is	I S		
Mode         Mode <th< td=""><td>100000         110000         110000         110000</td><td>0.00 1020.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>26 26</td><td></td><td>2695.00 ?745.00</td><td>96.00 99.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.1</td><td></td></th<>	100000         110000         110000         110000	0.00 1020.00												26 26		2695.00 ?745.00	96.00 99.00								00.1	
11         12         1	100000         110000         14000         10000         10000         1000	1045.00 1070.00	1070.00											27.			102.00 104.00									.25
11         11<	111000         11000         2000	1095.00	1120.00											5 <sup>3</sup> i			107.00									00
111         111 <td>111         1111         1111         1111         1111</td> <td>1120.00</td> <td>1145.00</td> <td></td> <td>28</td> <td></td> <td>00.</td>	111         1111         1111         1111         1111	1120.00	1145.00											28												00.
(1100         (2100)         (2100         (2100)	1143000         1143000         11430	1170.00	1195.00											29, 29												00.
C2000         TSO00         TSO00 <th< td=""><td>12/2000         12/300         12/30         12/300&lt;</td><td>1195.00</td><td>1220.00</td><td></td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.0</td></th<>	12/2000         12/300         12/30         12/300<	1195.00	1220.00		0									000												00.0
Time         Time <th< td=""><td>1         1</td><td>1220.00</td><td>1245.00</td><td></td><td>0.25</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>30</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<>	1         1	1220.00	1245.00		0.25									30		_										
132000         13200         1200        <	13400         1700         473         1700 <td< td=""><td>1270.00</td><td>1295.00</td><td></td><td>3.25</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></td><td></td></td<>	1270.00	1295.00		3.25																					
134300         134460         33460         33460         13400         1200         1700         1600         4500         1700         1600         4500         1700         1500         1700         1500        1500     <	133600         13000         1000         4000         1300         7000         4000         1300         7000         4000         1300         7000         9000         7000	1295.00	1320.00		4.75									32.												
UNION         UNION <th< td=""><td>33300         4400         5100         4500         <t< td=""><td>1320.00</td><td>1345.00</td><td></td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>32</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<></td></th<>	33300         4400         5100         4500 <t< td=""><td>1320.00</td><td>1345.00</td><td></td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>32</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<>	1320.00	1345.00		6.00									32												
14000         140000         14000         14000 <t< td=""><td>14400         <th< td=""><td>1370.00</td><td>1405.00</td><td></td><td>9.00</td><td></td><td></td><td></td><td></td><td>T</td><td><math>\uparrow</math></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<></td></t<>	14400         14400 <th< td=""><td>1370.00</td><td>1405.00</td><td></td><td>9.00</td><td></td><td></td><td></td><td></td><td>T</td><td><math>\uparrow</math></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<>	1370.00	1405.00		9.00					T	$\uparrow$	+					_	_								
147000         1500         <	14400         14750         2550         35500         5500         5500	1405.00	1440.00		11.00									346												
1110         1110 <th< td=""><td>15000         150000         15000         15000         <t< td=""><td>1440.00</td><td>`</td><td></td><td>13.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>35.</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<></td></th<>	15000         150000         15000         15000 <t< td=""><td>1440.00</td><td>`</td><td></td><td>13.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>35.</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<>	1440.00	`		13.00									35.												
1500         1500 <th< td=""><td>Tabul         Tabul         <th< td=""><td>1475.00</td><td></td><td></td><td>16.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>32</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<></td></th<>	Tabul         Tabul <th< td=""><td>1475.00</td><td></td><td></td><td>16.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>32</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<>	1475.00			16.00									32												
100000         100000         100000         100000         100000	150000         15000         1000	1510.00	00.0401		00.00	0.00							_	30		_					-	_				
111000         11000         2100	16100         5600         5000         1200         1750         1750         39500         1750         1750         1550         <	1580.00	1615.00		22.00									376												
166000         175000         17500         15200         <	166000         66500         7300	1615.00	1650.00		24.00									38												
172000         172000         1800         14700         18700         18700 <t< td=""><td>175500         17500         3800         1600         17700         15500         15700         15500         15700         15500</td><td></td><td>1685.00</td><td></td><td>26.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>39</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<>	175500         17500         3800         1600         17700         15500         15700         15500         15700         15500		1685.00		26.00									39												
17500         17300         17400 <th< td=""><td>1755.00         1700         3000         1700         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17600</td><td></td><td>1720.00</td><td></td><td>28.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>39</td><td>_</td><td></td><td></td><td></td><td>-</td><td>43.00 1.</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1755.00         1700         3000         1700         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17400         17600		1720.00		28.00									39	_				-	43.00 1.						
171000         17100 <t< td=""><td>17500         470         7700         477500         47700         477500         47700         477500         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         477500         477500         477500</td><td>1720.00</td><td>1755.00</td><td></td><td>30.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>40</td><td></td><td></td><td></td><td></td><td></td><td>47.00 1 52.00 1</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	17500         470         7700         477500         47700         477500         47700         477500         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         47700         477500         477500         477500	1720.00	1755.00		30.00									40						47.00 1 52.00 1						
188000         47.00         56.00         13.00         14.00 <t< td=""><td>166000         17000         5600         1500         1500         14700         18700         14700         18700         14700         18700         14700         18700         14700         18700         14700         18700         14700         18500         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         1</td><td>1790.00</td><td>1825.00</td><td></td><td>34.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>4 4</td><td></td><td></td><td></td><td></td><td></td><td>56.00 14</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	166000         17000         5600         1500         1500         14700         18700         14700         18700         14700         18700         14700         18700         14700         18700         14700         18700         14700         18500         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         18700         1	1790.00	1825.00		34.00									4 4						56.00 14						
1895.00         35.00         15.00         15.00         155.00 <td>1985.00         4300         3800         1500         380         1500         &lt;</td> <td>1825.00</td> <td>1860.00</td> <td></td> <td>36.00</td> <td></td> <td></td> <td>1.50</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>42</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>60.00 1.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1985.00         4300         3800         1500         380         1500         <	1825.00	1860.00		36.00			1.50						42						60.00 1.						
133000         5100         4200         28.00         17.00         500         13000         132.00         142.00         132.00         142.00         132.00	1983:00         51.00         4.00         5.00         1.00         5.00         1.00	1860.00	1895.00		38.00	26.00		3.50						43(						65.00 1;						
1965:00         53.00         43.00         73.00         43.00         73.00         43.00         13.00         143.00	1965:00         53:00         42:00         50:00         19:00         <	1895.00	1930.00		40.00			5.00						43						69.00 1.						
2030.00         50.00         40.00         70.00         450.00 <td>Control         Control         <t< td=""><td>1930.00</td><td>1965.00</td><td></td><td>42.00</td><td></td><td></td><td>00.7</td><td></td><td></td><td></td><td></td><td></td><td>44</td><td></td><td></td><td></td><td></td><td></td><td>78.00 14</td><td></td><td></td><td></td><td></td><td>~</td><td></td></t<></td>	Control         Control <t< td=""><td>1930.00</td><td>1965.00</td><td></td><td>42.00</td><td></td><td></td><td>00.7</td><td></td><td></td><td></td><td></td><td></td><td>44</td><td></td><td></td><td></td><td></td><td></td><td>78.00 14</td><td></td><td></td><td></td><td></td><td>~</td><td></td></t<>	1930.00	1965.00		42.00			00.7						44						78.00 14					~	
270700         500         4800         77.00         173.00         147.00         133.00         120.00         147.00         133.00         120.00         147.00         133.00         120.00         147.00         133.00         120.00         147.00         133.00         120.00         147.00         133.00         120.00         147.00         133.00         123.00	2070.00         59.00         48.00         77.00         59.00         487.00         187.00 <td>2000.00</td> <td>2035.00</td> <td></td> <td>46.00</td> <td></td> <td></td> <td>12.00</td> <td>0.25</td> <td></td> <td></td> <td></td> <td></td> <td>45(</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>82.00 1(</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	2000.00	2035.00		46.00			12.00	0.25					45(						82.00 1(						
2105:00         52.00         39:00         27:00         16:00         425:00         476:00         23:10         17:00	2105 00         62.00         39.00         27.00         46.00         24.00         27.00         21.00         178.00         184.00         177.00         184.00         177.00         184.00         177.00         184.00         177.00         184.00         177.00         184.00         177.00         184.00         177.00         184.00         184.00         184.00         177.00         184.00         177.00         184.00         177.00         184.00         177.00         184.00         177.00	2035.00	2070.00		48.00			14.00	2.25					46						87.00 1						
214000         64.00         52.00         41.00         150.0         142.00         143.00	2110.00         64.00         52.00         41.00         53.00         187.00         173.00         187.00 <td>2070.00</td> <td>2105.00</td> <td></td> <td>50.00</td> <td></td> <td></td> <td>16.00</td> <td>4.25</td> <td></td> <td><u> </u></td> <td></td> <td></td> <td>46</td> <td></td>	2070.00	2105.00		50.00			16.00	4.25		<u> </u>			46												
2710.00         68.00         74.00         57.00         24.000         74.00	2717.00         68.00         55.00         45.00         75.00         67.00         173.00	2105.00	2140.00		52.00			18.00	6.00					47												
2245.00         70.00         58.00         47.00         35.00         24.00         155.00         145.00	2245.00         7.00         58.00         47.00         35.00         24.00         255.00         255.00         255.00         255.00         255.00         165.00         185.00         173.00	2175.00	2210.00		56.00			22.00	0.00					4 48												
2280.00         72.00         69.00         37.00         27.00         14.00         27.00         14.00         <	2280.00         72.00         69.00         37.00         26.00         14.00         2.75         1 <th< td=""><td>2210.00</td><td></td><td></td><td>58.00</td><td></td><td></td><td>24.00</td><td>12.00</td><td>0.75</td><td></td><td></td><td></td><td>49</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<>	2210.00			58.00			24.00	12.00	0.75				49												
231500       74.00       55.00       39.00       164.00       177.00	231500         74,00         62,00         51,00         39,00         16,00         5,00         17,00         271,00	2245.00	2280.00		60.00			26.00	14.00	2.75				20						13.00 2						
255000         7500         6700         9700         <	2355.00         75.00         55.00         43.00         57.00         43.00         57.00         43.00         57.00         231.00	2280.00	2315.00		62.00			28.00		2.00				50 74						2 00 2						
242000         8000         57.00         57.00         57.00         57.00         277.00         277.00         167.00         177.00         164.00         177.00	242000         800         57.00         34.00         22.00         11.00         5280.00         5345.00         271.00	2350.00	2385.00		66.00			32.00		00.6				22						26.00 2				73.00 155		
2465.00         82.00         71.00         58.00         48.00         36.00         1300         2500         1300         5345.00         5410.00         575.00         285.00         235.00         295.00         195.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00         185.00         175.00	2465.00         82.00         71.00         56.00         36.00         25.00         256.00         267.00         267.00         267.00         277.00	2385.00	2420.00		68.00			34.00		11.00				52						31.00 2				7.00 162		
2510.00       85.00       74.00       61.00       39.00       28.00       475.00       279.00       266.00       273.00       299.00       173.00	2510.00       85.00       74.00       61.00       39.00       28.00       28.00       271.00       267.00       273.00       239.00       213.00       199.00         2555.00       88.00       76.00       65.00       53.00       39.00       210.00       217.00       271.00       271.00       271.00       271.00       271.00       271.00       201	2420.00	2465.00		71.00			36.00	25.00	13.00	2.00			53												
2555.00       88.00       76.00       55.00       53.00       71.00       70.00       177.00       204.00       271.00       274.00       274.00       274.00       274.00       177.00       164.00       177.00       164.00       177.00       178.00       172.00       178.00	2555.00       88.00       76.00       65.00       53.00       37.00       27.00       27.00       244.00       237.00       274.00       237.00       274.00       204.00       204.00       204.00       204.00       270.00       247.00       244.00       235.00       271.00       204.00       275.00       244.00       235.00       271.00       204.00       208.00       275.00       248.00       255.00       235.00       271.00       208.00       275.00       255.00       271.00       208.00       275.00       255.00       271.00       208.00       275.00       271.00       271.00       208.00       275.00       273.00       271.00       271.00       208.00       271.00       <	2465.00			74.00			39.00		16.00	4.75			54						39.00 2						
2645.00     93.00     81.00     70.00     58.00     47.00     35.00     24.00     12.00     100     100     172.00       13465.00     33.00     81.00     7.15% of the excess over 13465 plus -     13465.00     13465.00     273.00     253.00     212.00     199.00     186.00     172.00	Z00000         93.00         81.00         70.00         58.00         24.00         12.00         12.00         12.00         12.00         12.00         12.00         12.00         12.00         13465.00         5470.00         293.00         253.00         253.00         226.00         212.00         212.00         212.00         212.00         2670.00         5470.00         273.00         253.00         239.00         226.00         212.00         213.05         266.00         271.0%         241.00         215.0%         266.00         271.5%         01         226.00         213.05         210.0         213.05         283.00         283.00         283.00         283.00         283.00         283.00         283.00         887.00         887.00         887.00         887.00         883.00         833.00         833.00	2510.00	2555.00		70.00			42.00		19.00	7.00			54 7 7												
5670.00         13465.00         13465.00           13465.00         and over         7.15% of the excess over 13465 plus -	5670.00         13465.00         13465.00         13465.00         and over         7.15% of the excess over 13465           13465.00         and over         924.00         881.00         867.00         853.00         833.00	2600.00	2645.00		81.00			47.00		24.00	12.00	1.00		20						53.00 2;		26.00 21		99.000 186		
and over 7.15% of the excess over 13465 plus -	and over         7.15% of the excess over 13465           924.00         909.00         881.00         867.00         853.00											-	-	56	-						se percel	ntage me	thod	-		
	909.00 895.00 881.00 867.00 853.00 839.00													134		nd over		-		7.15% of	the exce	SSS OVER	13465 plu	IS -		

2025 Maine Income Tax Withholding Wage Bracket Tables MARRIED – SEMI-MONTHLY

Wages are	s are –			N	Number of withholding allowances claimed	withholdi	ng allows	ances cla	imed is -			$\mid$	Wages a	are –			Nu	mber of w	vithholding	g allowar	Number of withholding allowances claimed is	ned is –			
,	But	0	-	2	ю	4	5	9	7	8	6	10			0	-	2	e	4	5	9	7 8	6	10	0
At least	less than				Amour	nt of incol	me tax to	Amount of income tax to withhold is	lis –				At least	than				Amount	t of incom	le tax to v	Amount of income tax to withhold is	1			
0.00	1110.00	0 75											3380.00	3440.00 3500.00	135.00	121.00	109.00	97.00	84.00 88.00	75.00	59.00 4	47.00 34 50.00 38	34.00 22.00 38.00 25.00		9.00
1140.00	1170.00												3500.00	3560.00	143.00	128.00									16.00
1170.00 1200.00	1200.00 1230.00	4.00 6.00											3560.00 3620.00	3620.00 3680.00	147.00 151.00	132.00 136.00	119.00 123.00	107.00 110.00	95.00 98.00	82.00 86.00	73.00	57.00 45 61.00 48	45.00 32.00 48.00 36.00		20.00 23.00
1230.00	1260.00	7.00											3680.00	3740.00	155.00	-	-	-					52.00 39.00		27.00
1260.00	1290.00												3740.00	3800.00	159.00	144.00		117.00 1							30.00
1290.00	1320.00		100										3800.00	3860.00	163.00	148.00									34.00
1350.00	1380.00	13.00	GZ-0									-	3920.00	3980.00	171.00	153.00	138.00	124.00	112.00	103.00	01.00	78.00 66	62.00 53.00		37.UU
1380.00	1420.00		4.50			1					-		3980.00	4040.00	175.00	-	_								44.00
1420.00	1460.00	19.00	7.00										4040.00	4100.00	179.00										48.00
1460.00	1500.00	21.00	9.00										4100.00	4160.00	183.00	169.00	154.00	140.00 1	126.00 1	113.00 10	101.00 8	89.00 76.	76.00 64.00		51.00
1500.00	1540.00		11.00									-	4160.00	4220.00	187.00										55.00
1540.00	1580.00		14.00	1.25							+		4220.00	4280.00	191.00			148.00 1	_	-					58.00
1580.00	1620.00		16.00	3.50									4280.00	4340.00	195.00			152.00 137.00							62.00
1620.00	1660.00		18.00	6.00									4340.00	4400.00	199.00			156.00 1							65.00
1660.00	1/00.00	33.00	21.00	8.00									4400.00	4460.00	203.00			160.00 1							69.00
1710.00	1/40.00	35.00	23.00	10.00	C L C								4460.00	4520.00	208.00			164.00 150.00							72.00
1/40.00	1/80.00	38.00	00.62	13.00	0.50	Ť	Ť	Ť	+	+	+		4520.00	4580.00	212.00			108.00 154.00			_				70.00
1/80.00	1820.00	40.00	28.00	15.00	2.75								4580.00	4640.00	216.00	201.00	187.00	1/2.00 158.00		143.00 1	129.00 1	116.00 104.00	.00 91.00		19.00
1860.00			32.00	00.71	00.5								1700.00	4760.00	00.022			180.00 166.00		151 00 141					00.00 86.00
	1940.00	47.00	34.00	22.00	10.00								4760.00	4820.00	228.00			184.00					~		89.00
1940.00	1980.00	49.00	37.00	24.00	12.00								4820.00	4880.00	232.00		203.00	188.00 174.00							93.00
1980.00	2030.00	52.00	40.00	27.00	15.00	2.50							4880.00	4940.00	236.00		207.00	192.00 1	_	_	+		+		96.00
2030.00	2080.00		43.00	30.00	18.00	5.00							4940.00	5000.00	240.00			196.00 1							100.00
2080.00			45.00	33.00		8.00							5000.00	5060.00	244.00	229.00		201.00 186.00		172.00 1		143.00 128.00			103.00
2130.00		61.00	48.00	36.00	23.00	11.00							5060.00	5120.00	248.00			205.00 1				147.00 132.00			107.00
2180.00	2230.00	64.00	51.00	39.00	26.00	14.00	1.50						5120.00	5180.00	252.00	238.00		209.00 194.00		180.00 16		151.00 136.00	.00 123.00		110.00
2230.00	2280.00	67.00	54.00	42.00	29.00	17.00	4.50					-	5180.00	5240.00	256.00	242.00		213.00 1		184.00 16					114.00
2280.00	2330.00	70.00	57.00	45.00	32.00	20.00	7.00						5240.00	5300.00	260.00			217.00 202.00							117.00
2330.00	2380.00	72.00	60.00	48.00	35.00	23.00	10.00						5300.00	5360.00	264.00	250.00				192.00 1					121.00
2380.00	2430.00	79.00	63.00	50.00	38.00	26.00	13.00	0.75					5360.00	5420.00	268.00	254.00	239.00	225.00 2	210.00	196.00 18	181.00 16	167.00 152.00	.00 138.00		124.00
2480.00	2540.00	82 00	80.00	20.00	44.00	32.00	10.00	00 2					5480.00	2400.00	276.00			2 00.622	_						132 00
2540.00	2600.00	85.00	73.00	60.00	48.00	35.00	23.00	11.00					5540.00	5600.00	280.00	266.00		237.00 2		208.00 19					136.00
2600.00	2660.00	89.00	76.00	64.00	51.00	39.00	26.00	14.00	1.75				5600.00	5660.00	284.00					212.00 19		183.00 169.00			140.00
2660.00	2720.00	92.00	80.00	67.00	55.00	42.00	30.00	17.00	5.00			-	5660.00	5720.00	289.00	274.00	260.00	245.00 2	231.00 2		202.00 18	187.00 173.00			144.00
2720.00	2780.00	96.00	83.00	71.00	58.00	46.00	33.00	21.00	9.00				5720.00	5780.00	293.00	278.00	264.00	249.00 2	235.00 2	220.00 20	206.00 19	191.00 177.00	.00 162.00	_	148.00
2780.00	2840.00		87.00	74.00	62.00	49.00	37.00	24.00	12.00			-	5780.00	5840.00	297.00	282.00		253.00 2							152.00
2840.00	2900.00		90.06	78.00	65.00	53.00	40.00	28.00	15.00	3.25			5840.00	5900.00	301.00	286.00		257.00 2		228.00 2		199.00 185.00			156.00
2900.00	2960.00		94.00	81.00	69.00	56.00	44.00	31.00	19.00	7.00			5900.00	5960.00	305.00			261.00 2				203.00 189.00			160.00
2960.00	3020.00	110.00	97.00	85.00	72.00	60.00	47.00	35.00	22.00	10.00	L C		5960.00	6020.00	309.00			265.00 251.00							164.00
3020.00	3080.00	113.00	00.101	88.00	10.00	63.00	00.1.6	38.00	00.02	13.00	07. L			6440.00	313.00	_									108.00
3080.00	3140.00	00.711	104.00	92.00	00.87	00.10	00.40	42.00	00.62	00.71	00.4			0.040.00	00.115	302.00	700,000	00.862 00.572				215.00 205 00	00.181 00.		176.00
3140.00	2200.00		111 00	00.00	00.00	00.07	00.00	00.04	20.00	00.02	0.00		6200.00	0200.00											10.00
3260.00	3320.00	127.00		99.00 102.00	00.00	77.00	65.00	52.00	40.00	27.00	15.00	2.50	6260.00	6320.00	329.00	315.00		286.00 2							184.00
3320.00	3380.00	131.00		106.00		81.00	68.00	56.00	43.00	31.00	18.00		6320.00	6380.00	333.00	319.00									188.00
													6380.00	14590.00					Use percentage method	entage me	ethod				Γ
												- -	14590.00	and over				7.15% 0	f the exce	ess over	7.15% of the excess over 14590 plus -	- S			
												<u> </u>			1001.00	985.00	970.00	955.00	39.00	24.00 9	00.00 8(	955.00 939.00 924.00 909.00 893.00 878.00	.00 863.00		847.00
														1				-	-	-	-	_		_	]

2025 Maine Income Tax Withholding Wage Bracket Tables MARRIED – MONTHLY

Wages are	s are –			N	Number of withholding allowances claimed is	vithholdir	ng allowa	inces cla	imed is -				Wages are	-			Nur	nber of w	ithholding	g allowan	Number of withholding allowances claimed is	ed is -			
	But	0	1	2	3	4	5	6	7	8	6	10		But	0	1	2	3	4	5	6	7 8	6	-	10
At least	than				Amoun	t of incor	Amount of income tax to withhold is	withhold	IS I				At least	less than				Amount	of income	e tax to w	Amount of income tax to withhold is	1			
0.00 2220.00 2280.00	2220.00 2280.00 2340.00	1.25											6160.00 6280.00 6400.00	6280.00 6400.00 6520.00	233.00 240.00	208.00 2 215.00 2	183.00 190.00 197.00	158.00 1 165.00 1 172.00 1	133.00 10 140.00 17 147.00 13	109.00 8 116.00 9 122.00 0	84.00 5 91.00 6 98.00 7	59.00 34 66.00 41 73.00 48	34.00 9 41.00 16 48.00 23	9.00 16.00 23.00	
2340.00 2340.00 2400.00	2400.00 2460.00	8.00 11.00											6520.00 6640.00	6640.00 6760.00				179.00 1		- · -					5.00 12.00
2460.00 2520.00	2520.00 2580.00	15.00 18.00											6760.00 6880.00	6880.00 7000.00	269.00 277.00	243.00 2 250.00	218.00	193.00 11 200.00 1	168.00 14 175.00 15	143.00 11 150.00 12	118.00 9 125.00 10	94.00 69 101.00 76	69.00 44 76.00 51	44.00 19 51.00 20	19.00 26.00
2580.00	2640.00	22.00											7000.00	7120.00				207.00 18							33.00
2640.00 2700.00	2700.00 2760.00	25.00 29.00	0.50 4.00										7120.00 7240.00	7240.00 7360.00	294.00 302.00	265.00 2 273.00 2	239.00	214.00 1 221.00 1	189.00 16 196.00 17	164.00 13 171.00 14	139.00 11 146.00 12	114.00 90 121.00 97	90.00 65 97.00 72	65.00 40 72.00 40	40.00 47.00
2760.00	2820.00	32.00	7.00										7360.00	7480.00		-			-		-				54.00
2820.00 2880.00	2880.00 2940.00	36.00	11.00										7480.00	7720.00	318.00 326.00	289.00	260.00	235.00 2	210.00 18 217 00 19	185.00 16 192.00 16	162.00 13 167.00 14	135.00 110.00 142.00 117.00		93.00 6	61.00 68.00
2940.00	3000.00	43.00	18.00										7720.00	7840.00				249.00 2		199.00 17					75.00
3000.00	3060.00	46.00	21.00									2	7840.00	7960.00	_		_	256.00 2	_						82.00
3060.00	3140.00	51.00 56.00	31.00	1.25 6.00								<u>- α</u>	7960.00	8080.00	350.00	321.00 2	292.00	263.00 2	238.00 21	213.00 18	188.00 16 195.00 17	163.00 138.00	00 113.00		88.00 05.00
3220.00	3300.00	60.00	35.00	10.00									8200.00	8320.00										-	102.00
3300.00	3380.00	65.00	40.00	15.00									8320.00	8440.00											109.00
3380.00	3460.00	69.00	45.00	20.00								ω	8440.00	8560.00	383.00	354.00		296.00 2	267.00 24	241.00 21	216.00 19	191.00 166.00	.00 141.00		116.00
3460.00	3540.00	74.00	49.00	24.00								ω.	8560.00	8680.00	391.00			304.00 2				198.00 173.00			123.00
3540.00	3620.00	79.00	54.00	29.00	4.25								8680.00	8800.00	399.00	370.00	341.00	312.00 2	283.00 25	255.00 23	230.00 20	205.00 180.00	.00 155.00		130.00
	3780.00	00.00 88.00	50.00 63.00	38.00	9.00 13.00							<u> </u>	8920.00	9040.00				328.00							144 00
3780.00	3860.00	93.00	68.00	43.00	18.00								9040.00	9160.00											151.00
3860.00	3940.00	97.00	72.00	48.00	23.00							0,	9160.00	9280.00				344.00 3	-	286.00 25					158.00
3940.00	4020.00		77.00	52.00	27.00	2.50						0, 0	9280.00	9400.00				352.00 3							165.00
4020.00	4100.00		82.00	57.00	32.00	7.00							9400.00	9520.00				361.00 3							172.00
4100.00	4180.00 4260.00	1116.00	86.UU 91.00	66.00	37.00 41.00	12.00							9640.00	9640.00 9760.00	456.00 464.00	427.00	406.00	309.00 3. 377.00 3.	340.00 3 348.00 31	311.00 28 319.00 29	282.00 26 290.00 26	254.00 229.00 261.00 236.00	.00 204.00		1/9.00
4260.00	4340.00		96.00	71.00	46.00	21.00							9760.00	9880.00	-	-								-	193.00
4340.00	4420.00		100.00	75.00	50.00	26.00	0.75					0,		10000.00				393.00 30							200.00
4420.00	4500.00		105.00	80.00	55.00	30.00	5.00					<del>2</del>		10120.00						343.00 31					207.00
4580.00	4660.00	134.00 139.00	114.00	89.00	64.00	39.00	15.00						10240.00	10240.00	490.00 504.00	407.00 4	436.00 446.00	409.00 3 417.00 3	388.00 35	359.00 33	322.00 29	293.00 204.00 301.00 272.00	.00 246.00		221.00
4660.00	4760.00	145.00	120.00	95.00	70.00	45.00	20.00					10		10480.00		-	-	425.00 3	-						228.00
4760.00	4860.00		126.00	101.00	76.00	51.00	26.00	1.50				5		10600.00											235.00
4860.00	4960.00 5060.00	156.00	132.00	107.00	82.00	57.00 63.00	32.00	7.00					10600.00	10720.00	528.00	499.00 4	471.00	442.00 4	413.00 38	384.00 35	355.00 32	326.00 297.00 334.00 305.00	.00 268.00		242.00
5060.00	5160.00	168.00	143.00	118.00	93.00	68.00	44.00	19.00				202		10960.00											256.00
5160.00	5260.00	174.00	149.00		99.00	74.00	49.00	25.00				10		11080.00				466.00 4	-		<u> </u>	_	<u> </u>		263.00
5260.00	5360.00	180.00	155.00		105.00	80.00	55.00	30.00	5.00			= :		11200.00		532.00									271.00
5360.00	5460.00	185.00	161.00	136.00	111.00	86.00	61.00	36.00	11.00				11200.00	11320.00	569.00	540.00	511.00 4	482.00 453.00		424.00 39	395.00 36	366.00 337.00	.00 308.00		279.00
5560.00	5660.00	197.00	172.00		122.00	97.00	73.00	48.00	23.00			= =		11560.00				498.00 4							295.00
5660.00	5760.00	203.00	178.00	153.00	128.00	103.00	78.00	54.00	29.00	3.75		=	11560.00	11680.00	593.00	564.00	535.00	506.00 477.00	-	448.00 41	419.00 39	390.00 361.00	.00 333.00		304.00
5760.00			184.00			109.00	84.00	59.00	34.00	10.00		=	11680.00	11800.00				514.00 485.00							312.00
5860.00		214.00	190.00			115.00	90.00	65.00	40.00	15.00		= ;		11920.00						465.00 43					320.00
00.0066	6160.00	226.00	201.00	176.00	151.00	126.00	90.00 102.00	00.17	40.UU 52.00	27.00	2.25	= =	12040.00	12040.00 12160.00	626.00	597.00	568.00	539.00 5	510.00 46	4/ 3.00 444.00 481.00 452.00		415.00 380.00 423.00 394.00	.00 365.00		328.00 336.00
												12	12160.00	29175.00					Use percentage method	ntage me	thod	-	-		
												26	29175.00	and over				7.15% of	the exce	ss over 2	7.15% of the excess over 29175 plus -	s -			
															2001.00	971.00 1	940.00 1	909.00 18	79.00 18	48.00 181	178	2001.00   1971.00   1940.00   1909.00   1879.00   1848.00   1817.00   1787.00   1756.00   1725.00   1694.00	.00 1725	.00 169	4.00

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22000         25001         1001         000         800         700         500         455         375         256         119         000           25000         3500         1100         1000         800         800         700         600         475         375         256         150           25000         3500         1200         1000         900         800         700         600         475         375         250         175         050         275         250         375	Amount of income tax to w	-			mount of income tax to wi	f income tax to wi	ax to wi	th l	- si ploi			At least	less than	- -		-	Amount	of incom	e tax to w		' 	-	-
25000         35000         1100         1000         800         700         600         475         375         225         175           30000         30000         1000         100         900         800         700         600         475         375         259         137           30000         30000         1200         1100         1000         800         700         600         475         375         259         137           31000         3000         1200         1100         1000         800         700         600         475         375         235           32500         33500         1300         1200         1100         1000         800         700         600         475         375         235           34500         3500         1500         1400         1300         1200         1100         1000         800         700         600         445         335         235         335         335         335         335         335         335         335         335         335         335         335         335         335         335         335         335         335         335         <	103.00	ر ۲۵ کو ۲۰ م										280.00			9.00	8.00	7.00	6.00					25 50
1         5000         3000         100         100         300         700         600         473         332         2.25         1.75           31000         32000         1300         100         100         800         700         600         400         375         250           31000         3200         1300         100         100         800         700         600         400         375         250           31000         3200         1300         100         100         800         700         600         500         400         375         250           32000         33001         1500         100         900         800         700         600         500         400         375         250           33500         3400         1501         1400         1300         1100         100         800         700         600         400         450         350		0.50										290.00			10.00	9.00	8.00	6.00					75
395.00         310.00         12.00         1100         1000         800         500         500         426         35         225           315.00         350.00         1300         1100         1000         800         500         500         426         355         225           325.00         335.00         1300         1100         1000         800         700         600         426         355         255           335.00         355.00         1400         1300         1100         1000         800         700         600         500         426         355           335.00         355.00         1400         1300         1100         1000         800         800         700         600         500         426         357           335.00         355.00         1500         1400         1300         1200         1100         1000         900         800         700         600         500         426         375         550           350.00         350.00         1500         1400         1300         1200         1100         1000         900         800         700         600         500         425	115.00 0.75	0.20										300.00			10.00	9.00	8.00	7.00					
315.00         320.00         13.00         11.00         10.00         80.0         70.0         60.0         50.0         37.5           335.01         335.01         13.00         11.00         10.00         80.0         70.0         60.0         50.0         37.5           335.01         335.01         13.00         11.00         10.00         80.0         70.0         60.0         50.0         37.5           335.01         340.01         14.01         12.01         11.01         10.00         80.0         70.0         60.0         50.0         37.5           335.01         350.01         15.01         14.01         12.01         11.01         10.00         80.0         70.0         60.0         50.0         47.5           335.01         350.01         15.01         14.01         12.01         11.01         10.01         90.0         80.0         70.0         60.0         50.0         47.5           355.01         350.01         15.01         14.01         12.01         11.00         10.01         90.0         80.0         70.0         60.0         50.0         47.5           355.01         350.01         15.01         12.00         11	118.00 1.00	1.00										305.00 310.00			11.00 11.00	10.00 10.00	8.00 9.00	7.00 8.00					
33000         33000         1300         <	1.25								-			315.00			11.00	10.00	9.00	8.00					
	127.00 1.50 0.25 130.00 1.50 0.50		0.25									320.00	-		12.00	10.00	9.00	8.00 8.00					
33500         33000         5300         <	1.75		0.75			+		+	T		+	330.00			12.00	11.00	10.00	00.6					
34000         34500         34500         34500         34500         34500         34500         3500         1500         1100         1000         800         700         600         500         410           36500         35500         1500         1400         1300         1200         1100         1000         900         800         700         600         500         440           36500         35500         1500         1400         1300         1200         1100         1000         900         800         700         600         500         450           37500         38600         1700         1500         1300         1200         1100         1000         900         800         700         600         500         400           37500         38600         1700         1500         1300         1200         1100         1000         900         800         700         600         500         400           38000         3860         1700         1500         1400         1300         1200         1100         1000         900         800         700         600         700         600         700         600<	2.00		0.75									335.00			13.00	11.00	10.00	00.6					
345.00         350.01         150.01<	2.25		1.00									340.00			13.00	12.00		0.00					
35500         35500         1500         1400         1300         1100         1000         900         800         700         500           35500         35500         1600         1500         1300         1100         1000         900         800         700         600         500           35500         35500         1500         1500         1400         1300         1100         1000         900         800         700         600         500           35500         35600         3500         1700         1500         1400         1300         1100         1000         900         800         700         600         500         500         700         600         500         700         600         500         700         600         500         700         600         500         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700         600         700	142.00 2.25 1.25 0.25 145.00 2.50 1.25 0.25	1.25		0.25								345.UC 350.00			13.00	12.00 12.00		10.00					
350.00         355.00         16.00         14.00         13.00         12.00         11.00         90.00         80.0         70.0         60.0         50.0           375.00         375.00         16.00         15.00         14.00         13.00         11.00         90.0         80.0         70.0         60.0         50.0           375.00         375.00         15.00         14.00         13.00         11.00         10.00         90.0         80.0         70.0         60.0         50.0           375.00         385.00         17.00         15.00         14.00         13.00         11.00         10.00         90.0         80.0         70.0         60.0         50.0           385.00         18.00         17.00         15.00         14.00         13.00         11.00         10.00         90.0         80.0         70.0         60.0         70.0         60.0         70.0         60.0         70.0         60.0         70.0         60.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0         70.0 <td>2.75 1.50</td> <td>1.50</td> <td></td> <td>0.25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>355.00</td> <td></td> <td></td> <td>14.00</td> <td>13.00</td> <td></td> <td>10.00</td> <td></td> <td></td> <td></td> <td></td> <td></td>	2.75 1.50	1.50		0.25								355.00			14.00	13.00		10.00					
37000         3700         4700 <t< td=""><td>151.00 2.75 1.75 0.50 154.00 3.00 1.75 0.75</td><td>1.75 1.75</td><td></td><td>0.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>360.00</td><td></td><td></td><td>15.00</td><td>13.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	151.00 2.75 1.75 0.50 154.00 3.00 1.75 0.75	1.75 1.75		0.50								360.00			15.00	13.00							
37500         38000         7700         5500         4100         1300         1100         900         800         700         600           38600         38600         38600         1400         1500         1400         1500         1100         900         800         700         600           38600         38600         1800         1700         1600         1500         1100         900         800         700         600           38200         39800         1900         1700         1600         1500         1100         900         800         700         600           38200         39800         1900         1700         1600         1500         1400         1500         1100         900         800         700           44000         42100         1900         1600         1500         1400         1300         1100         1000         900         800         700           44000         42100         2100         1900         1800         1700         1600         1400         1300         1100         1000         900         800         700         100         100         100         1000         1000 <td>3.25 2.00</td> <td>2.00</td> <td></td> <td>1.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>370.00</td> <td></td> <td></td> <td>15.00</td> <td>14.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	3.25 2.00	2.00		1.00								370.00			15.00	14.00							
38000         38000         17.00         16.00         13.00         11.00         10.00         90.00         7.00         60.00           322.00         332.00         17.00         15.00         13.00         11.00         10.00         90.00         8.00         7.00           332.00         332.00         130.00         17.00         15.00         13.00         11.00         10.00         90.00         8.00         7.00           332.00         332.00         130.00         17.00         15.00         15.00         13.00         11.00         10.00         90.00         8.00         7.00           332.00         332.00         130.00         17.00         15.00         15.00         14.00         17.00         10.00         90.00         8.00         7.00           332.00         440.00         470.00         14.00         17.00         15.00         14.00         17.00         10.00         90.00         80.0         70.0           445.00         445.00         17.00         16.00         15.00         14.00         17.00         10.00         90.0         80.0         10.00         10.00         10.00         10.00         10.00         10.00         <	3.25 2.25	2.25		1.00								375.00			15.00	14.00							
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	3.50 2.25 1.25	2.25 1.25	1.25									380.00			16.00	14.00							
332.00         383.01         18.00         17.00         15.00         13.00         <	3.75 2.50 1.50	2.50 1.50	1.50		0.25							386.00			16.00	15.00							
444.00         4710.00         4710.00         470.0	3.00	2.75 1.50 3.00 1.75	1.50		).50 2.50							392.00			17.00	15.00 16.00							
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	4.25 3.00 2.00	3.00 2.00	2.00		).75							404.00			17.00	16.00							
416.00         422.00         430.0         18.00         17.00         15.00         13.00         17.00         10.00         30.00         80.00           422.00         428.00         20.00         19.00         17.00         16.00         15.00         11.00         10.00         9.00           428.00         20.00         19.00         18.00         17.00         16.00         15.00         11.00         10.00         9.00           434.00         21.00         21.00         19.00         18.00         17.00         16.00         15.00         11.00         10.00         9.00           435.00         446.00         21.00         20.00         19.00         18.00         17.00         16.00         15.00         11.00         10.00         9.00           455.00         456.00         22.00         21.00         20.00         19.00         18.00         17.00         16.00         15.00         11.00         10.00         9.00         12.00         11.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00         10.00	4.50 3.25 2.25	3.25 2.25	2.25		001							410.00			18.00	16.00							
425.00         425.00         425.00         420.00         15.00         15.00         14.00         17.00	4.75 3.50 2.50 1.25	3.50 2.50 1.25	2.50 1.25	1.25								416.00			18.00	17.00							
440.00         445.00         21.00         20.00         18.00         17.00         15.00         14.00         10.00         90.0           440.00         446.00         21.00         20.00         18.00         17.00         16.00         14.00         10.00         90.0           452.00         452.00         21.00         20.00         18.00         17.00         15.00         14.00         13.00         11.00         10.00         90.0           455.00         458.00         22.00         21.00         20.00         18.00         17.00         15.00         14.00         13.00         11.00         10.00           455.00         458.00         22.00         21.00         20.00         19.00         18.00         17.00         15.00         14.00         13.00         11.00         10.00 <td>187.00 5.00 3.75 2.50 1.50 0.25 101.00 5.00 1.00 2.75 1.75 0.50</td> <td>3.75 2.50 1.50</td> <td>2.50 1.50 2.75 1.75</td> <td>1.50</td> <td></td> <td>0.25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>422.00</td> <td></td> <td></td> <td>19.00</td> <td>17.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	187.00 5.00 3.75 2.50 1.50 0.25 101.00 5.00 1.00 2.75 1.75 0.50	3.75 2.50 1.50	2.50 1.50 2.75 1.75	1.50		0.25						422.00			19.00	17.00							
440.00         446.00         21.00         20.00         18.00         17.00         16.00         13.00         17.00         10.00         <	5.00 4.00 2.73 1.73 5.00 4.25 3.00 2.00	4.00 2.73 1.73 4.25 3.00 2.00	3.00 2.00	2.00		0.75						420.00			19.00	18.00							
446.00         452.00         25.00         29.00         17.00         16.00         15.00         13.00         17.00         10.00           458.00         446.00         22.00         21.00         19.00         17.00         16.00         15.00         13.00         17.00         10.00           458.00         476.00         23.00         21.00         19.00         17.00         16.00         15.00         13.00         12.00         11.00           464.00         23.00         23.00         21.00         29.00         19.00         17.00         16.00         15.00         13.00         12.00           470.00         476.00         23.00         23.00         21.00         29.00         19.00         17.00         16.00         15.00         14.00         13.00           488.00         24.00         23.00         23.00         23.00         23.00         23.00         19.00         17.00         16.00         14.00         13.00         13.00           500.00         500.00         500         24.00         23.00         23.00         21.00         19.00         17.00         16.00         14.00         13.00         13.00         14.00         13.00	5.00 4.50 3.25 2.25	4.50 3.25 2.25	3.25 2.25	2.25		1.00						440.00			20.00	18.00							
475.00         475.00         476.00         476.00         27.00         19.00         17.00         16.00         16.00         17.00	203.00 6.00 4.75 3.50 2.50 1.25	4.75 3.50 2.50 1.25 E.00 2.7E 2.7E 1.E0	3.50 2.50 1.25 3.75 2.75 1.50	2.50 1.25	1.25		26					446.00			20.00	19.00							
464.00         470.00         270.00         270.00         17.00         17.00         15.00         13.00         12.00         11.00           476.00         476.00         27.00         23.00         22.00         19.00         18.00         16.00         15.00         13.00         12.00         11.00           476.00         476.00         28.00         29.00         19.00         18.00         16.00         15.00         13.00         12.00         10.00           482.00         24.00         23.00         22.00         21.00         19.00         17.00         16.00         13.00         12.00         12.00           488.00         24.00         23.00         23.00         23.00         21.00         19.00         18.00         17.00         16.00         14.00         13.00           500.00         506.00         25.00         23.00         23.00         23.00         17.00         16.00         14.00         13.00         12.00           506.00         550.00         24.00         23.00         23.00         23.00         21.00         19.00         17.00         16.00         14.00         14.00           506.00         530.00         25.00	6.00 5.00 4.00 2.75 1.75	5.00 4.00 2.75 1.75	4.00 2.75 1.75	2.75 1.75	1.75		50					458.00			21.00	20.00							
470.00         476.00         476.00         476.00         476.00         476.00         476.00         476.00         476.00         476.00         482.00         494.00         57.00         21.00         20.00         17.00         16.00         17.00         14.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00         13.00 </td <td>6.00 5.00 4.25 3.00 2.00</td> <td>5.00 4.25 3.00 2.00</td> <td>4.25 3.00 2.00</td> <td>3.00 2.00</td> <td>2.00</td> <td></td> <td>75</td> <td></td> <td></td> <td></td> <td></td> <td>464.00</td> <td></td> <td></td> <td>21.00</td> <td>20.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	6.00 5.00 4.25 3.00 2.00	5.00 4.25 3.00 2.00	4.25 3.00 2.00	3.00 2.00	2.00		75					464.00			21.00	20.00							
476.00         482.00         24.00         22.00         21.00         17.00         16.00         14.00         13.00         12.00           488.00         494.00         25.00         23.00         21.00         19.00         17.00         16.00         14.00         13.00         12.00           488.00         494.00         25.00         23.00         22.00         21.00         19.00         18.00         17.00         15.00         14.00         13.00           500.00         55.00         25.00         23.00         22.00         21.00         19.00         18.00         17.00         16.00         14.00         13.00           500.00         518.00         56.00         25.00         23.00         22.00         21.00         19.00         18.00         17.00         16.00         14.00         13.00           512.00         518.00         56.00         25.00         24.00         25.00         24.00         25.00         14.00         17.00         16.00         14.00         17.00         16.00         14.00         16.00         14.00         17.00         16.00         14.00         17.00         16.00         14.00         17.00         16.00         14.00 <td>7.00 5.00 4.50 3.25 2.25</td> <td>5.00 4.50 3.25 2.25</td> <td>4.50 3.25 2.25</td> <td>3.25 2.25</td> <td>2.25</td> <td></td> <td>00</td> <td></td> <td></td> <td></td> <td></td> <td>470.00</td> <td></td> <td></td> <td>22.00</td> <td>20.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	7.00 5.00 4.50 3.25 2.25	5.00 4.50 3.25 2.25	4.50 3.25 2.25	3.25 2.25	2.25		00					470.00			22.00	20.00							
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	7.00 6.00 4.75 3.50 2.50 1.25	6.00 4.75 3.50 2.50 1.25	4.75 3.50 2.50 1.25 F.00 2.7F 7.7F 4.FO	3.50 2.50 1.25	2.50 1.25	1.25						476.00			22.00	21.00							
494.00         500.00         55.00         25.00         25.00         21.00         19.00         17.00         15.00         14.00         13.00           500.00         566.00         55.00         25.00         27.00         21.00         19.00         16.00         14.00         13.00           506.00         550.00         55.00         25.00         27.00         27.00         27.00         19.00         16.00         17.00         16.00         14.00         13.00           512.00         512.00         578.00         25.00         23.00         27.00         27.00         19.00         18.00         17.00         16.00         14.00         13.00           518.00         524.00         56.00         25.00         24.00         25.00         24.00         27.00         14.00         17.00         16.00         17.00         16.00         17.00         16.00         15.00         17.00         16.00         15.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.0	6,00 5,00 3,75 2,75	6.00 5.00 3.73 2.73 1.30 6.00 5.00 4.00 2.75 1.75	5.00 3.73 2.73 1.30 5.00 4.00 2.75 1.75	4 00 2 75 1 75	2.75 1.50	1 75		0 0				402.UC 488.0C			23.00	22.00							
1         500.00         506.00         510.00         506.00         512.00         52.00         21.00         17.00         16.00         14.00         13.00           506.00         512.00         512.00         512.00         24.00         23.00         21.00         19.00         18.00         16.00         14.00         13.00           512.00         512.00         518.00         25.00         23.00         27.00         21.00         19.00         17.00         15.00         14.00           518.00         518.00         524.00         25.00         24.00         27.00         21.00         18.00         17.00         15.00         14.00           518.00         518.00         524.00         25.00         24.00         23.00         21.00         19.00         17.00         16.00         14.00           0.25         530.00         27.00         25.00         24.00         23.00         21.00         19.00         17.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00         16.00	8.00 6.00 5.00 4.25 3.00 2.00	6.00 5.00 4.25 3.00 2.00	5.00 4.25 3.00 2.00	4.25 3.00 2.00	3.00 2.00	2.00		2 10				494.00			23.00	22.00							
506.00         512.00         25.00         23.00         22.00         21.00         15.00         15.00         15.00         15.00         14.00           512.00         512.00         518.00         25.00         25.00         27.00         19.00         18.00         17.00         15.00         14.00           518.00         524.00         25.00         25.00         27.00         23.00         27.00         27.00         14.00         16.00         17.00         16.00         15.00         14.00           524.00         530.00         25.00         24.00         23.00         27	8.00 7.00 6.00 4.50 3.25 2.25	7.00 6.00 4.50 3.25 2.25	6.00 4.50 3.25 2.25	4.50 3.25 2.25	3.25 2.25	2.25		0				500.00			24.00	22.00							
912.00         515.00         25.00         25.00         25.00         25.00         21.00         15.00         17.00         15.00         17.00         16.00         <	8.00 7.00 6.00 4.75 3.50 2.50 1.25	7.00 6.00 4.75 3.50 2.50 1.25	6.00 4.75 3.50 2.50 1.25	4.75 3.50 2.50 1.25	3.50 2.50 1.25	2.50 1.25	1.25		L			506.00			24.00	23.00							
318.00         324.00         25.00         24.00         27.00         21.00         18.00         17.00         16.00         17.00         <	8.00 7.00 6.00 5.00 3.75 2.75 1.50	7.00 6.00 3.00 3.75 2.75 1.50	6.00 5.00 3.75 2.75 1.50	5.00 3.75 2.75 1.50	3.75 2.75 1.50	2.75 1.50	1.50		52			512.00			25.00	23.00							
1000         553.00         536.00         536.00         536.00         536.00         27.00         26.00         24.00         23.00         20.00         18.00         16.00         17.00	251.00 9.00 7.00 6.00 5.00 4.00 3.00 1.75 0 255.00 9.00 8.00 6.00 5.00 4.25 3.00 2.00 0	8.00 6.00 5.00 4.00 3.00 1.75 8.00 6.00 5.00 4.25 3.00 2.00	6.00 5.00 4.00 3.00 1.75 6.00 5.00 4.25 3.00 2.00	5.00 4.00 3.00 1.75	4.00 3.00 1.75	3.00 2.00	2.11 2.00		750			518.00 524.00			25.00	24.00							
0.25         536.00         542.00         28.00         26.00         24.00         27.00         27.00         24.00         27.00         17.00         17.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         16.00         17.00         17.00         16.00         17.00 <t< td=""><td>9.00 8.00 7.00 6.00 4.50 3.50</td><td>8.00 7.00 6.00 4.50 3.50</td><td>7.00 6.00 4.50 3.50</td><td>6.00 4.50 3.50</td><td>4.50 3.50</td><td>3.50</td><td></td><td></td><td>1.00</td><td></td><td><math>\left  \right </math></td><td>530.00</td><td></td><td></td><td>26.00</td><td>24.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	9.00 8.00 7.00 6.00 4.50 3.50	8.00 7.00 6.00 4.50 3.50	7.00 6.00 4.50 3.50	6.00 4.50 3.50	4.50 3.50	3.50			1.00		$\left  \right $	530.00			26.00	24.00							
0.50         542.00         548.00         28.00         27.00         25.00         24.00         27.00         17.00         17.00         17.00         16.00           0.75         548.00         554.00         28.00         27.00         24.00         23.00         20.00         19.00         17.00         16.00           0.75         548.00         554.00         28.00         27.00         24.00         23.00         21.00         19.00         18.00         16.00           1.00         560.00         29.00         27.00         25.00         23.00         21.00         19.00         18.00         17.00           560.00         1347.00         and over         -<	9.00 8.00 7.00 6.00 4.75 3.75	8.00 7.00 6.00 4.75 3.75	7.00 6.00 4.75 3.75	6.00 4.75 3.75	4.75 3.75	3.75		0	1.50	0.25		536.00			26.00	25.00							
0.75         548.00         554.00         28.00         27.00         26.00         24.00         27.00         18.00         18.00         18.00         16.00           1.00         554.00         560.00         29.00         27.00         25.00         23.00         21.00         19.00         18.00         17.00           1.00         560.00         1347.00         27.00         26.00         25.00         23.00         21.00         19.00         18.00         17.00           1.00         1347.00         29.00         27.00         26.00         25.00         24.00         13.00         17.00           1.347.00         and over         7.15% of the excess over 1347 plus -         7.15% of the excess over 1347 plus -         20.00         80.00	8.00 7.00 6.00 5.00 4.00	8.00 7.00 6.00 5.00 4.00	7.00 6.00 5.00 4.00	6.00 5.00 4.00	5.00 4.00	4.00		10	1.75	0.50		542.00			27.00	25.00							
1.00         554.00         560.00         29.00         27.00         25.00         23.00         21.00         19.00         18.00         17.00           560.00         1347.00         1347.00         21.00         19.00         18.00         17.00           1347.00         and over         7.15% of the excess over 1347 plus -         7.15% of the excess over 1347 plus -	10.00 9.00 8.00 6.00 5.00 4.25	9.00 8.00 6.00 5.00 4.25	8.00 6.00 5.00 4.25	6.00 5.00 4.25	5.00 4.25	4.25		10	2.00	0.75		548.00			27.00	26.00							
1347.00         Use percentage method           and over         7.15% of the excess over 1347 plus -           92.00         91.00         98.00         87.00         85.00         80.00	280.00 10.00 9.00 8.00 7.00 6.00 4.50 3.50	9.00 8.00 7.00 6.00 4.50	8.00 7.00 6.00 4.50	7.00 6.00 4.50	6.00 4.50	4.50			2.25	1.00		554.00		$ \rightarrow$	27.00	26.00		23.00	22.00 2	_			
92.00 91.00 90.00 88.00 87.00 85.00 84.00 81.00 81.00 80.00												1347.00					7.15% 0	f the exc	ntage mei ess over '	thod 1347 plus -			
															91.00	00.06	88.00	87.00	85.00 8	34.00 82	00		