Maine Revenue Services Withholding Tables for Individual Income Tax

Income Tax Withholding Questions?

2020

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

IMPORTANT: Maine Form W-4ME (Employee's Withholding Allowance Certificate for Maine) has been changed to assist employees in determining the number of allowances they should claim for Maine income tax withholding purposes. Employees do not need to update an existing Form W-4ME unless their situation changes. The updated Form W-4ME is available at https://www.maine. gov/revenue/forms/homepage.html (select Employment Taxes, then 2020).

IMPORTANT: Truncating Social Security Numbers - Recent amendments to U.S. Treasury Regulations permit employers to voluntarily truncate SSNs on federal Forms W-2 and W-2C furnished to employees, but copies furnished to the IRS or Social Security Administration must include the employee's full SSN. Similarly, for Maine purposes, federal Forms W-2 and W-2C provided to MRS by the employer or agent of the employer must include the employee's full SSN. Truncation of the EIN is not permitted on these forms.

IMPORTANT: Fiscal Agents - At the discretion of the State Tax Assessor, fiduciaries, agents and other persons who act as fiscal agents for federal income tax purposes on behalf of employers under Internal Revenue Code, Section 3504 may act in similar fashion for Maine income tax withholding purposes. The fiduciaries, agents and persons are subject to the same requirements and liabilities as imposed on their client employers. A fiscal agent may register for withholding periods beginning on or after January 1, 2020. See page 4 for more information.

IMPORTANT. The 2020 Maine personal exemption amount is \$4,300 and the Maine basic standard deduction amounts are \$12,400* for single and \$24,800* for married individuals filing joint returns. Also, the Maine standard deduction amounts for 2020 are phased out for single taxpayers with Maine income over \$82,900 and married taxpayers filing joint returns with Maine income over \$165,800.

*Note: The Maine basic standard deduction amounts listed above differ slightly from the standard deduction amounts used to calculate Maine withholding. The percentage method for calculating Maine withholding (see pages 6 & 7) and the withholding tables in this booklet have been adjusted to reflect the 2020 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 and annual reconciliation of Maine income tax withholding. Waivers from this requirement are available if the requirement causes undue hardship. See MRS Rule 104 at **www.maine. gov/revenue/rules** and page 5 for details.

Electronic Payments Required. Taxpayers that have a combined tax liability for all Maine taxes of \$10,000 or more during the lookback period ending in 2019 must remit all Maine tax payments electronically. Thus, in addition to other entities affected by the requirement, employers and non-wage payers required to remit on a semiweekly basis must do so electronically. See MRS Rule 102 at **www.maine.gov/revenue/rules** and pages 2 and 5 for details.

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

PAYROLL PROCESSING COMPANIES

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

MISSION STATEMENT

The mission of Maine Revenue Services is to fairly and efficiently administer the tax laws of the State of Maine, while maintaining the highest degree of integrity and professionalism. Rev. 11/19

ELECTRONIC PAYMENT OPTIONS

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

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

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

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

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

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

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

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

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

PASS-THROUGH ENTITIES

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

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

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

- Educate yourself to understand your filing requirements and the risks associated with using a payroll processor.
- Verify with the Bureau of Consumer Credit Protection, (207) 624-8527 or www.credit.maine.gov, that the processor is licensed and has provided proof of fidelity insurance to protect payroll funds, including coverage for crimes such as fraud and theft. If the processor has access to your company's tax funds, verify with the state that the processor has also posted a surety bond or letter of credit, or is enrolled in the state's Payroll Processor Recovery Fund.
- Obtain verification from the payroll processor and its insurer that the processor's liability insurance will remain in effect for a specified period of time.
- ✓ Read your contract with your processor carefully.
- Ensure that the agreement/contract and any power of attorney that your processor has with you specifically requires that all notices sent by the IRS and state tax agencies be sent directly to you.
- ✓ Never hesitate to contact tax authorities or the Bureau of Consumer Credit Protection directly when you feel it necessary.
- Check with the appropriate tax agency periodically to ensure that returns and payments are filed in a timely manner.
- Insist on verification from your processor that any problem for which the employer has received a tax agency notice has been resolved.
- Never assume that 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 nationwide payroll service, be sure you are assigned a direct contact person and telephone number.

Maine Revenue Services P.O. Box 1060 Augusta, Maine 04332-1060

Maine Revenue Services telephone assistance is available Monday through Friday between 9:00 a.m. and 4:00 p.m., excluding state holidays.

	<u>Phone</u>
Taxpayer Assistance for Withholding Taxes:	(207) 626-8475
	(select option 4)
Payment Plans or Collection Questions:	(207) 624-9595
Employer Registration Assistance:	(207) 624-9784
	<u>Address</u>
Website:	www.maine.gov/revenue
Emoile	withhalding tox@maina.gov

Email:.....withholding.tax@maine.gov

EMPLOYER WITHHOLDING TAX CALENDAR

Filing	Form Number	Due Date
SEMIWEEKLY PAYMENTS OF WITHHELD INCOME TAXES	900ME	If your Withholding Tax Remittance Frequency is semiweekly and wages or non-wages are paid on Wednesday, Thursday or Friday, payment of withheld income taxes is due the following Wednesday. If the wages or non-wages are paid on Saturday, Sunday, Monday or Tuesday, the payment of withheld income taxes is due the following Friday. Note: Taxpayers that have a combined tax liability for all Maine taxes of \$10,000 or more during the lookback period ending in 2019 must remit all Maine tax payments electronically. Thus, in addition to other entities affected by the requirement, employers and non-wage payers required to remit on a semiweekly basis must do so electronically. See MRS Rule 102 at www.maine.gov/revenue/rules and pages 2 and 5 for details.
QUARTERLY RETURN OF INCOME TAX WITHHOLDING	941ME	This form must be filed by all employers or non-payroll filers registered to remit income tax withholding. The form is used to report income taxes withheld for the quarter, to reconcile payments of income taxes withheld remitted during the quarter and to make payment for any balance due for income taxes withheld. Each quarterly return is due the last day of the month following the end of the calendar quarter, even if there is no withholding tax to report. Employers or non- payroll filers are required to complete the withholding detail pages on the quarterly return. A non-payroll filer who is not able to comply with this requirement must obtain a waiver from Maine Revenue Services.
ANNUAL RECONCILIATION	W-3ME	Due February 28 of the following year or at termination of business.
WAGE AND TAX STATEMENT OR INFORMATION STATEMENT	W-2, 1098, 1099, 5498, etc.	Furnish payee the applicable statement on or before the date the federal statement is due, or within 30 days after the last payment of wages or termination of employment, if the statement is requested in writing.

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

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

 Registration for Withholding Purposes. If a new withholder, or the withholding account has been closed for more than a year, a person must register with the Central Registration Unit. Contact Taxpayer Assistance at taxpayerassist@maine.gov or call (207) 624-9784 to obtain the proper form. You may also apply online at www.maine.gov/revenue.

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 https:// www.maine.gov/revenue/forms/. Complete Sections 1 and 2 of the application, 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.

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

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

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

- **4. Computing the Amount of Maine Taxes to Withhold.** Any of the following methods may be used to calculate the amount of Maine income tax to withhold from payments subject to the federal wage method of withholding:
 - (a) Percentage Method. See pages 6 and 7.
 - (b) Wage Bracket Tables. The tables on pages 9-18 show

the amount of Maine income tax to be withheld by wage bracket and by number of withholding allowances claimed on a weekly, biweekly, semimonthly, monthly and daily or miscellaneous basis.

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 that are subject to flat rate federal withholding, withholding at a rate of five percent of the total payment is required for Maine.

- **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 Maine Revenue Services. 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 www.maine.gov/revenue/ forms or order by calling (207) 624-7894.

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 Maine Revenue Services notifies an employer or non-payroll filer that a Form W-4ME is invalid, the employee or non-payroll filer must withhold as if the employee or payee were single and claiming no allowances until the employee or payee provides a valid Form W-4ME.

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

- A. The employer is required to submit a copy of federal Form W-4 to the IRS either by written notice or by published guidance.
- B. An employee with a non-Maine address claims exemption from Maine withholding and the employer expects to pay the employee \$5,000 or more in Maine-source income for the year.
- 6. Reporting Maine Income Tax Withheld. Persons required to withhold must report the Maine income taxes withheld to Maine Revenue Services on a quarterly basis. Form 941ME is due quarterly by the last day of the month following the end of the quarter. Note: special payment requirements apply to persons whose withholding during the period July 1, 2018 to June 30, 2019 was \$18,000 or more (see item 7 below).

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

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

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

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

7. Payment. Employers or non-payroll filers whose total withholding during the lookback period of July 1, 2018, to June 30, 2019, was \$18,000 or more are required to make payments of income tax withholding on a semiweekly schedule.

Any person with a combined tax liability to the State of \$10,000 or more for all tax types during the most recent lookback period ending during 2019 is required to remit all Maine tax payments electronically. See MRS Rule 102 at www.maine.gov/revenue/rules for details.

Maine Revenue Services offers a convenient 24-hour electronic payment option called *EZ Pay*. You can access *EZ Pay* at https://

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

portal.maine.gov/ezpay. To avoid making payments earlier than necessary, payments may be scheduled up to one year in advance and automatically withdrawn on the payment date you select.

Employers or non-wage payers whose withholding during the period July 1, 2018, to June 30, 2019, was less than \$18,000 are required to make payments on or before the date the quarterly return is due. However, the employer or other payer may choose to make payments more frequently than quarterly.

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

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

Your account will be reviewed at the end of 2020 to determine the proper remittance frequency for 2021. Maine Revenue Services will notify you if your remittance frequency is changed for 2021.

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

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

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

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

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

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

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

- 12.Interest and Penalties. Interest and penalties will be charged for withheld tax not remitted by the due date. In addition, a penalty will be assessed for late filing. The interest rate for 2020 is 7% per year, compounded monthly. The penalty for late payment is 1% per month, or fraction thereof, of the tax due up to a maximum of 25%. The penalty for late filing is \$25 or 10% of the tax due, whichever is greater. If a tax return is not filed on demand, the late filing penalty is the greater of \$25 or 25% of the tax due. The law also provides penalties for negligence, fraud and substantial understatement.
- 13. Pensions and Annuities. If payments from an employersponsored retirement plan are subject to federal withholding, then Maine income tax must also be withheld, unless the payee elects out of Maine withholding.
- 14. Backup Withholding. If backup withholding is required at the federal level, Maine requires withholding at a flat rate of 5%.
- 15.Other Questions. If you have questions, contact the Income/ Estate Tax Division for assistance (see page 3 for address, email and telephone numbers).

\$6,679 plus 7.15% of excess over \$105,200

MAINE INCOME TAX WITHHOLDING — PERCENTAGE METHOD — 2020

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

- Convert total wages to annualized wage amount. Multiply by the payroll frequency: 52 for weekly, 26 for biweekly, 24 for Step 1 semimonthly, 12 for monthly, 260 for daily or miscellaneous payroll period.
- **Step 2** Multiply the number of withholding allowances the employee claims by \$4,300.
- Step 3 Calculate the Maine Standard Deduction.

If the annualized wage amount determined under Step 1 is \$82,900 or less for a single taxpayer, the Maine standard deduction amount for withholding purposes is \$9,550. If the annualized income determined under Step 1 is \$165,800 or less for a married taxpayer, the Maine standard deduction amount for withholding purposes is \$21,950.

If the annualized wage amount determined under Step 1 is \$157,900 or more for a single taxpayer or \$315,800 or more for a married taxpayer, the Maine standard deduction amount is \$0.

If the annualized wage amount determined under Step 1 is between \$82,900 and \$157,900 for a single taxpayer or between \$165,800 and \$315,800 for a married taxpayer, calculate the Maine standard deduction amount as follows:

Single Taxpayers

\$9,550*(\$157,900 - Amount from Step 1) / \$75,000

Married Taxpayers

\$105,200 or more

\$21,950*(\$315,800 - Amount from Step 1) / \$150,000

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

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

Fo	r Single Taxpayers
If the annualized income is:	The annualized withholding is:
Less than \$22,200	5.80% of income
\$22,200 but less than \$52,600	\$1,288 plus 6.75% of excess over \$22,200
\$52,600 or more	\$3,340 plus 7.15% of excess over \$52,600
For	Married Taxpayers
If the annualized income is:	The annualized withholding is:
Less than \$44,450	5.80% of income
\$44,450 but less than \$105,200	\$2,578 plus 6.75% of excess over \$44,450

- 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:
- Gross pay of \$300 x 52 weeks = \$15,600 (1)
- (2) Compute personal exemption amount:
 - 2 allowances x \$4,300 = \$8,600
- As the annual wage amount is less than \$82,900 the standard deduction amount is \$9,550. (3)
- (4)Compute annualized income:

Annualized wage	\$15,600
Allowances	- 8,600
Standard Deduction	<u>- 9,550</u>
Annualized Income	- \$2,550

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

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

- (1) Gross pay of \$800 x 52 weeks = \$41,600
- Compute personal exemption amount: (2)
 - 2 allowances x \$4,300 = \$8,600
- (3) As the annual wage amount is less than \$82,900 the standard deduction amount is \$9,550.
- (4) Compute annualized income:

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Annualized wage	\$41,600
Allowances	- 8,600
Standard Deduction	<u>- 9,550</u>
Annualized Income	\$23,450

(5)Compute annualized withholding amount:

<u>Rate</u>	<u>Tax</u>
See Schedule	\$1,288
x 6.75%	<u>\$84</u>
ng Amount	\$1,372
	See Schedule x 6.75%

- Annualized withholding of \$1,372 divided by 52 = \$26.38 rounded to \$26. Withhold \$26 each week. (6)
- 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:
- Gross pay of \$4,500 x 52 weeks = \$234,000 (1)
- Compute personal exemption amount: (2)

2 allowances x \$4,300 = \$8,600

(3) Compute the standard deduction:

\$21,950*(\$315,800 - \$234,000) / \$150,000

\$21,950*\$81,800 / \$150,000 = \$11,970

Compute annualized income: (4)

\$234,000
- 8,600
<u>- 11,970</u>
\$213,430

(5) Compute annualized withholding amount:

	<u>Rate</u>	Tax
\$213,430		
<u>- 105,200</u>	See Schedule	\$6,679
\$108,230	x 7.15%	<u>\$7,738</u>
Annualized Withholdin	ng Amount	\$14,417

(6) Annualized withholding of \$14,417 divided by 52 = \$277.25 rounded to \$277. Withhold \$277 each week.

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

COMMON ITEMS OF INCOME SUBJECT TO WITHHOLDING OF MAINE INCOME TAX

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

2020 Maine Income Tax Withholding Wage Bracket Tables SINGLE – WEEKLY

Wages are	s are –			N	Number of withholding allowances claimed	vithholdir	na allowa	inces cla	imed is -				Wades are				Numb	er of with	Number of withholding allowances claimed is	lowance	s claimed	- IS		
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2020 Maine Income Tax Withholding Wage Bracket Tables SINGLE – BIWEEKLY

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2020 Maine Income Tax Withholding Wage Bracket Tables SINGLE – SEMI-MONTHLY

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990.00 1030.00	1030.00 1070.00	14.00 16.00										3890.00 3970.00	00 3970.00 00 4050.00	0 197.00	0 172.00	0 148.00 154.00	124.00 130.00	101.00 106.00	80.00 85.00	59.00 64.00	39.00 1 43.00 2	18.00 22.00	1.75	
1070.00	1110.00	18.00										4050.00	_	1	_	-		111.00	89.00				6.00	
1110.00	1150.00	21.00										4130.00						116.00	94.00				11.00	
1150.00	1190.00	23.00	2.25									4210.00							99.00				16.00	
1190.00	1230.00	25.00	4.50									4290.00							103.00				20.00	
1230.00	1270.00	28.00	7.00		+		1	+	+			4370.00	_		-	-	157.00	132.00	108.00		_			4.25
1270.00	1310.00	30.00	9.00									4450.00							114.00					00.6
1350.00		34.00	00.11									4550.00	100 1600 00	245.00	0 221 00	192.00	173 00	140.00	124.00	101.00				18.00
1390.00	1430.00	37.00	16.00									4690.00					178.00							23.00
1430.00	1470.00	39.00	18.00									4770.00					184.00							27.00
1470.00	1510.00	41.00	21.00									4850.00			-	-	189.00		+					32.00
1510.00	1550.00	44.00	23.00	2.25								4930.00					194.00				99.00 7			37.00
1550.00	1590.00	46.00	25.00	4.50								5010.00					200.00	176.00						41.00
1290.00	1630.00	48.00	28.00	7.00								5090.00					205.00	181.00						46.00
	1670.00	51.00	30.00	0.00	1	T	1	+	+			5170.00	_		_		211.00		-				-	51.00
16/0.00	1/10.00	53.00	32.00	11.00								5250.00		289.00				192.00						00.66
1770.00	1830.00	00.70	20.00	00.01								5410.00			0 275 00	251.00	00.122		178.00	154.00 1				00.00
1830.00	1890.00	63.00	43.00	22.00	1.25							5490.00					232.00							00.40
1890.00	1950.00	67.00	46.00	25.00	4.75							5570.00					238.00							74.00
1950.00	2010.00	70.00	50.00	29.00	8.00							5650.00	00 5730.00	318.00	0 292.00	0 267.00	243.00	219.00	195.00	170.00 1	146.00 12	122.00 9	-	78.00
2010.00	2070.00	74.00	53.00	32.00	12.00							5730.00				273.00	248.00				152.00 12			83.00
2070.00	2130.00	77.00	57.00	36.00	15.00							5810.00												88.00
2130.00	2190.00	81.00	60.00	39.00	19.00							5890.00												92.00
2190.00	2250.00	84.00	64.00	43.00	22.00	1.25	1					5970.00			_		265.00		_			-		97.00
2250.00	2310.00	88.00	71.00	46.00	25.00	67.4 00.0						6050.00	00 6130.00	346.00	0 321.00	295.00	2/0.00	246.00	222.00	197.00	1/3.00 14	149.00 12	125.00 10	102.00
2370.00	2430.00	95.00	74.00	53.00	32.00	12.00						6210.00					281.00	257.00						111.00
2430.00	2490.00	98.00	77.00	57.00	36.00	15.00						6290.00					287.00	262.00						117.00
2490.00	_	102.00	81.00	60.00	39.00	19.00						6370.00					292.00	267.00						122.00
2550.00		105.00	84.00	64.00	43.00	22.00	1.50					6450.00					298.00							128.00
2610.00		109.00	88.00	67.00	46.00	26.00	5.00					6530.00					304.00							133.00
2670.00		113.00	91.00	71.00	50.00	29.00	8.00					6610.00				335.00	309.00	284.00						138.00
2730.00		117.00	95.00	74.00	53.00	33.00	12.00					6690.00					315.00	290.00						144.00
20.00		00.121	80.00	00.00	00.10	00.00	00.00		+			605000		10100	00 270 00	252.00	00.120	00 100	276 00	240.00 2			1/0.00	149.00
2930.00		132 00	108 00	87 00	66.00	45.00	25.00	3 75				6930.00												161.00
3010.00		137.00	113.00	91.00	71.00	50.00	29.00	8.00				7010.00												167.00
3090.00			118.00	96.00	75.00	55.00	34.00	13.00				7090.00												173.00
3170.00	3250.00			101.00	80.00	59.00	38.00	18.00	_			7170.00	00 7250.00	429.00		378.00	353.00		_	_	252.00 22	_	203.00 17	179.00
												7250.00	00 13160.00				Use	percenta	Use percentage method	q				
												13160.C	13160.00 and over		-	7.15	7.15% of the excess over 13160 plus -	XCESS OVE	sr 13160	- snla				
														906.0	0 880.0(855.00	829.00	803.00	778.00	752.00 7	906.00 880.00 855.00 829.00 803.00 778.00 752.00 727.00 701.00 675.00 650.00	1.00 67	5.00 65	00.00

2020 Maine Income Tax Withholding Wage Bracket Tables SINGLE – DAILY OR MISCELLANEOUS

0 1 2 3 4 5 6 7 8 9 10 0 0 1 2 3 4 5 6 7 8 9 10 0	Wag	Wages are -			NN	Number of withholding allowances claimed	ithholding	g allowa	nces clai	imed is -				Wages are -	, e			Nun	hber of wi	ithholding	g allowan	Number of withholding allowances claimed is	ed is –			
Insuration Amount of Income tax to withhold is Insuration Insuratinsuration Insuration	₽ţ	But	0	-		e	4	5	9	7		-		, ,	But	0	-	2	3	4	5	9		8		10
3000 3000 3000 3000 4000 <th< th=""><th>least</th><th>less than</th><th></th><th></th><th></th><th>Amount</th><th>of incom</th><th>he tax to</th><th>withhold</th><th></th><th>-</th><th>-</th><th>· <u>o</u></th><th></th><th>less T</th><th></th><th></th><th></th><th>Amount</th><th>of incom</th><th>Amount of income tax to withhold</th><th>vithhold is</th><th>1</th><th></th><th></th><th></th></th<>	least	less than				Amount	of incom	he tax to	withhold		-	-	· <u>o</u>		less T				Amount	of incom	Amount of income tax to withhold	vithhold is	1			
400 025 1 1 1 100	0.00 36.00												14		147.00 150.00	7.00 7.00	6.00 6.00	4.75 4.75	3.75 3.75	2.75 2.75	1.75 2.00	0.75 1.00				
42.00 0.05 42.00 0.05 42.00 0.05 42.00 0.05 42.00 0.05 42.00 0.05 42.00 0.05	38.00												15		153.00	7.00	6.00	5.00	4.00	3.00	2.00		0.25			
4500 0.75 1 </td <th>40.00 42.00</th> <td></td> <td>15 15</td> <td></td> <td>156.00 159.00</td> <td>7.00</td> <td>6.00 6.00</td> <td>5.00 5.00</td> <td>4.25 4.25</td> <td>3.25 3.50</td> <td>2.25 2.50</td> <td>1.25 C</td> <td>0.25 0.50</td> <td></td> <td></td> <td></td>	40.00 42.00												15 15		156.00 159.00	7.00	6.00 6.00	5.00 5.00	4.25 4.25	3.25 3.50	2.25 2.50	1.25 C	0.25 0.50			
9100 0.75 0.76 <th0.76< th=""> 0.76 0.76 <th0< td=""><th>44.00</th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>15</td><td></td><td>162.00</td><td>8.00</td><td>7.00</td><td>5.00</td><td>4.50</td><td>3.50</td><td>2.50</td><td></td><td>0.75</td><td></td><td></td><td></td></th0<></th0.76<>	44.00												15		162.00	8.00	7.00	5.00	4.50	3.50	2.50		0.75			
52.00 1.00 1.71 0.02 1.71 <t< td=""><th>46.00 48.00</th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>16</td><td></td><td>165.00 168.00</td><td>8.00</td><td>7.00</td><td>6.00</td><td>4.75 4.75</td><td>3.75 4 00</td><td>2.75 3.00</td><td>2 00 1 1</td><td>0.75</td><td></td><td></td><td></td></t<>	46.00 48.00												16		165.00 168.00	8.00	7.00	6.00	4.75 4.75	3.75 4 00	2.75 3.00	2 00 1 1	0.75			
54.00 1.25 0.25 1.14.00 1.14.00 56.00 1.25 0.25 0.35 1.14.00 1.14.00 56.00 1.75 0.75 0.75 1.14.00 1.14.00 66.00 1.75 0.75 1.14.00 1.14.00 1.14.00 66.00 1.75 0.75 1.15 0.75 1.14.00 1.14.00 70.00 2.26 1.30 0.25 1.25 0.25 1.26 0.75 71.00 2.56 1.30 0.56 1.50 0.50 1.16 1.16 1.16 1.16 1.16 0.10 71.00 2.56 1.30 0.56 1.56 0.55 1.56 0.50 1.66 0.75 1.76 0.75 1.76 0.76 1.166 0.76 1.166 0.76 1.166 0.76 1.166 0.76 1.166 0.76 1.174 0.76 1.174 0.76 1.174 0.76 1.174 0.76 1.176 0.75	50.00												16		171.00	8.00	7.00	6.00	5.00	4.00	3.00			0.25		
56.00 1.25 0.35 177.00 60.00 1.50 0.57 0.56 1170 0.17 60.00 1.50 0.57 0.57 0.57 1880.00 60.00 1.50 0.75 0.75 0.75 1880.00 66.00 1.75 0.75 0.75 1580.00 1590.00 70.00 2.25 1.35 0.26 1590.00 1860.00 76.00 2.56 1.50 0.56 1760.00 1560.00 78.00 2.57 1.50 0.56 176 0.75 1760.00 88.00 3.00 2.57 1.00 0.56 2.260.00 2.260.00 2.260.00 88.00 3.00 2.256 1.56 0.56 2.260.00 2.260.00 2.260.00 88.00 3.00 2.256 1.56 0.56 2.260.00 2.260.00 2.260.00 98.00 3.56 2.56 0.56 2.260.00 2.260.00 2.260.00 2.260.00	52.00		Ì										17	_	174.00	8.00	7.00	6.00	5.00	4.25	3.25			0.50		
6000 1.50 0.50 1.80.00	54.00												17		177.00	00.0	8.00 8.00	6.00	5.00 6.00	4.50	3.50 3.75	2.50	1.50 0. 1 75 0.	0.50		
62.00 1.50 0.75 113 0.75 133.00 64.00 1.75 0.75 100 125 126 136.00 65.00 2.00 1.75 0.75 100 0.25 126 126 136.00 74.00 2.20 1.26 0.25 126 0.25 126 0.20 74.00 2.26 1.75 0.75 0.75 0.76 274.00 200 76.00 2.75 1.75 0.75 176 0.75 216.00 216.00 88.00 2.75 1.76 0.75 1.76 0.75 217.00 200 88.00 3.00 2.26 1.76 0.75 226.00 226.00 88.00 3.00 2.26 1.76 0.75 226.00 226.00 88.00 3.00 2.26 1.76 0.75 226.00 226.00 88.00 3.00 2.26 1.76 0.75 226.00 226.00	58.00												18		183.00	00.e	8.00	7.00	0.00 6.00	4.75	3.75			1.00		
64.00 1.75 0.75 1180.00 188.00 188.00 188.00 188.00 188.00 188.00 188.00 188.00 188.00 188.00 188.00 188.00 188.00 198.00 188.00 198.00 188.00 198.00 188.00 201.00 225 1.25 0.25 1.20 250.01 100 227 100 201.0	60.00												18		186.00	9.00	8.00	7.00	6.00	5.00	4.00				0.25	
66.00 1.75 0.75 0.75 178 0.75 72.00 2.26 1.25 0.25 1.95 0.70 76.00 2.26 1.25 0.25 1.95 0.70 76.00 2.26 1.50 0.56 1.95 0.70 76.00 2.26 1.50 0.56 1.95 0.70 76.00 2.26 1.50 0.56 1.95 0.70 76.00 2.75 1.77 0.75 2.71 0.70 88.00 3.00 2.01 1.00 2.75 1.75 0.75 90.00 3.25 1.56 0.56 2.41 0.70 91.00 3.25 1.56 0.75 2.20 2.31 0.23 92.00 3.30 2.01 1.00 2.25 1.25 0.25 2.31 0.00 98.00 3.30 2.01 1.00 3.25 1.56 0.75 2.34 0.0 99.00 3.	62.00			_									18	_	_	9.00	8.00	7.00	6.00	5.00	4.25				0.25	
7000 2.00 1.00 0.25 1.26 0.25 1.26 0.26 1.36 0.36 1.36 0.36 1.36 0.36 1.36 0.36 1.36 0.36 1.36 0.36 1.36 0.36 1.36 0.36 1.36 0.36 2.36 1.36 0.36 2.01.00 <th>64.00 66.00</th> <td></td> <td>18</td> <td></td> <td></td> <td>10.00</td> <td>00.0</td> <td>7.00 8.00</td> <td>6.00 7 00</td> <td>5.00</td> <td>4.25</td> <td>3.50 2</td> <td>2.50 1.</td> <td>1.50 0. 1 75 0.</td> <td>0.50</td> <td></td>	64.00 66.00												18			10.00	00.0	7.00 8.00	6.00 7 00	5.00	4.25	3.50 2	2.50 1.	1.50 0. 1 75 0.	0.50	
7200 225 125 025 19000 7400 226 150 025 20100 7800 257 175 075 20100 7800 275 175 075 20100 8800 276 175 070 20100 8800 300 220 100 225 21000 8800 300 220 100 225 23100 23100 8800 300 220 125 025 23100 23100 2310 9900 325 225 125 025 23100 23100 9800 336 256 175 075 23100 23100 9800 337 225 125 025 23100 23100 9800 337 225 125 025 23100 23100 9800 337 225 125 025 23100 23100 9800 <td< td=""><th>68.00</th><td></td><td></td><td></td><td>0.25</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>19</td><td></td><td></td><td>10.00</td><td>00.6</td><td>8.00</td><td>00.7</td><td>0.00</td><td>4.75</td><td></td><td></td><td></td><td>0.75</td><td></td></td<>	68.00				0.25								19			10.00	00.6	8.00	00.7	0.00	4.75				0.75	
74.00 2.25 1.25 0.25 1.26 0.26 76.00 2.56 1.50 0.50 201.00 201.00 80.00 2.75 1.75 0.75 216.00 201.00 80.00 2.75 1.75 0.75 216.00 201.00 80.00 2.75 1.75 0.75 212.00 201.00 88.00 300 2.75 1.75 0.75 213.00 201.00 88.00 300 2.75 1.75 0.25 225 2125 201.00 98.00 300 2.25 1.26 0.25 225 2130 2130 98.00 300 2.25 1.75 0.75 214.00 214.00 98.00 300 2.25 1.75 0.75 214.00 214.00 98.00 300 2.25 1.75 0.75 214.00 214.00 99.00 355 2.75 0.75 224.00 244.00	70.00				0.25								19			10.00	00.0	8.00	7.00	6.00	4.75				1.00	
76.00 2.50 1.50 0.50 204.00 78.00 2.56 1.56 0.57 1.75 0.75 82.00 2.75 1.75 0.75 275 270.00 82.00 2.75 1.75 0.75 271.00 211.00 211.00 82.00 2.75 1.75 0.75 0.75 212.00 200.00 86.00 3.00 2.20 1.00 2256 0.20 2231.00 2234.00 96.00 3.25 2.50 1.50 0.50 233 2331.00 2343.00 96.00 3.50 2.56 1.75 0.75 234.00 234.00 96.00 3.50 2.50 1.50 0.50 255 243.00 96.00 3.75 2.75 1.75 0.75 244.00 96.00 3.00 2.00 1.00 246.00 246.00 96.00 3.75 2.75 1.75 0.75 246.00 100.00 </td <th>72.00</th> <td></td> <td></td> <td></td> <td>0.25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>20</td> <td></td> <td></td> <td>10.00</td> <td>9.00</td> <td>8.00</td> <td>7.00</td> <td>6.00</td> <td>5.00</td> <td></td> <td></td> <td></td> <td></td> <td>0.25</td>	72.00				0.25								20			10.00	9.00	8.00	7.00	6.00	5.00					0.25
78.00 2.56 1.50 0.56 210.00 84.00 2.75 1.75 0.75 216.00 213.00 84.00 2.75 1.07 0.75 216.00 213.00 84.00 2.75 2.00 1.00 213.00 213.00 86.00 3.00 2.20 1.00 228.00 213.00 214.00 86.00 3.00 2.25 1.26 0.25 215.00 233.00 233.00 233.00 233.00 234.00 234.00 244.00 244.00 244.00 244.00 244.00 244.00 244.00 246.	74.00				0.50								20			11.00	10.00	8.00	7.00	6.00	5.00					0.50
80.00 2.75 1.75 0.75 210.00 86.00 3.00 2.75 1.75 0.75 219.00 86.00 3.00 2.75 1.75 0.75 275 275 86.00 3.00 2.25 1.25 0.25 228.00 228.00 90.00 3.56 2.56 1.50 0.56 234.00 237.00 92.00 3.56 2.56 1.50 0.56 234.00 234.00 92.00 3.56 2.56 1.56 0.75 243.00 234.00 92.00 3.57 2.75 1.75 0.75 243.00 234.00 98.00 3.75 2.75 1.75 0.75 243.00 243.00 100.00 3.75 2.75 1.75 0.75 244.00 244.00 1010.00 4.50 3.76 2.76 0.76 246.00 246.00 1100.00 4.50 3.76 2.75 1.76 0.75 256	76.00				0.50								20			11.00	10.00	9.00	8.00	6.00	5.00					.50
86.00 3.00 2.07 1.07 0.73 86.00 3.00 2.05 1.05 0.25 126 0.25 86.00 3.00 2.05 1.26 0.25 231.00 232.00 96.00 3.25 2.25 1.25 0.25 231.00 231.00 90.00 3.55 2.26 1.75 0.75 231.00 231.00 94.00 3.56 2.56 1.75 0.75 231.00 231.00 94.00 3.75 2.76 1.75 0.75 231.00 231.00 94.00 3.75 2.76 1.75 0.75 231.00 231.00 96.00 3.75 2.76 1.75 0.75 231.00 231.00 100.00 3.75 2.75 1.75 0.75 226 126 231.00 110.00 4.26 3.75 2.76 1.75 0.75 246.00 110.00 4.26 3.75 2.76 0.75	78.00				0.75								21			11.00	10.00	0.00	8.00	7.00	6.00					0.75
86.00 3.00 2.00 1.00 2 <th2< th=""> 2 2 <</th2<>	80.00				c/.n											00.11	10.00	9.00 0	00.8	00.7	0.00	6 C/-4	2.75 C1.5	3 00 2	00.2	0.1
88.00 3.00 2.25 1.25 0.26 0.26 <t< td=""><th>84.00</th><td></td><td></td><td></td><td>001</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>21</td><td>_</td><td>+</td><td>12 00</td><td>11 00</td><td>00.6</td><td>8 00</td><td>00.7</td><td>0.00</td><td></td><td></td><td></td><td></td><td>1.25</td></t<>	84.00				001								21	_	+	12 00	11 00	00.6	8 00	00.7	0.00					1.25
90.00 3.25 2.25 1.25 0.25 1.25 0.25 1.25 0.26 0.26 233.00 230 240.00	86.00				1.25	0.25							22			12.00		10.00	9.00	7.00	6.00					1.50
92.00 3.25 2.26 1.50 0.50 231.00 228.00 94.00 3.50 2.50 1.75 0.75 0.76 234.00 231.00 98.00 3.75 2.75 1.75 0.75 2.76 1.07 234.00 98.00 3.75 2.75 1.07 0.75 2.76 1.07 243.00 100.00 3.75 2.75 1.07 0.20 1.05 234.00 243.00 102.00 4.00 3.00 2.00 1.00 225 1.25 0.26 243.00 104.00 4.00 3.00 2.00 1.00 225 245.00 243.00 114.00 4.75 3.25 2.26 1.50 0.50 256.00 243.00 114.00 4.75 3.75 2.75 1.75 0.75 275 276.00 276.00 114.00 4.50 3.75 2.75 1.75 0.75 276.00 276.00 114.	88.00				1.25	0.25							22			12.00		10.00	9.00	8.00	7.00					1.75
94.00 3.50 2.50 1.50 0.50 231.00 96.00 3.50 2.50 1.75 0.75 0.75 271.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 231.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 243.00 244.00 </td <th>90.06</th> <td></td> <td></td> <td></td> <td>1.50</td> <td>0.50</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>22</td> <td></td> <td></td> <td>12.00</td> <td></td> <td>10.00</td> <td>9.00</td> <td>8.00</td> <td>7.00</td> <td></td> <td></td> <td></td> <td></td> <td>1.75</td>	90.06				1.50	0.50							22			12.00		10.00	9.00	8.00	7.00					1.75
96.00 3.50 2.50 1.75 0.75 2.76 1.76 0.75 2.77.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.37.00 2.40.00	92.00				1.50	0.50	+				+		23	_	+	13.00		10.00	9.00	8.00	7.00					2.00
00000 0.70 <t< td=""><th>94.0(</th><td></td><td></td><td></td><td>1.75</td><td>0.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td>23</td><td></td><td></td><td>13.00</td><td>12.00</td><td>10.00</td><td>9.00</td><td>8.00 00.8</td><td>7.00</td><td>6.00</td><td>5.00 4.</td><td>4.00 3.</td><td>3.00 2</td><td>2.25 2.25</td></t<>	94.0(1.75	0.75							23			13.00	12.00	10.00	9.00	8.00 00.8	7.00	6.00	5.00 4.	4.00 3.	3.00 2	2.25 2.25
102.00 4.00 3.00 2.00 1.02 104.00 4.00 3.00 2.00 1.25 0.25 1.25 0.25 246.00 106.00 4.25 3.25 2.25 1.25 0.25 249.00 249.00 108.00 4.25 3.25 2.26 1.50 0.50 255.00 256.00 256.00 110.00 4.25 3.50 2.56 1.50 0.75 261.00 266.00 1112.00 4.50 3.50 2.56 1.50 0.75 266.00 266.00 266.00 1117.00 4.50 3.75 2.75 1.75 0.75 266.00 266.00 266.00 117.00 4.76 3.77 2.75 1.75 0.75 267.00 266.00 117.00 4.75 3.76 2.75 1.75 0.75 267.00 266.00 117.00 4.75 3.76 2.75 0.76 276.00 266.00 123.00	90.00				c/.1	1 00							27			13.00			10.00	00.0	00.7					2.20
104.00 4.00 3.00 2.00 1.25 0.25 1 246.00 106.00 4.25 3.25 2.25 1.25 0.25 2.26 1.26 2.49.00 108.00 4.25 3.25 2.25 1.50 0.50 2.50 1.50 2.55 1.50 2.55 2.55 2.55 2.56 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.56 2.50 2.56 2.56 2.56 2.56 2.56 2.56 2.56 2.66 <	100.00				2.00	1.00							24			13.00			10.00	00.0	8.00					2.75
106:00 4.25 3.25 2.25 1.25 0.25 1.28 0.260 249:00 255:00 255:00 255:00 255:00 255:00 255:00 255:00 255:00 255:00 255:00 256:00 256:00 256:00 256:00 256:00 256:00 256:00 256:00 256:00 266:00 270:00 270:00 270:00	102.00				2.00	1.25	0.25						24	_		14.00			10.00	9.00	8.00					2.75
108.00 4.25 3.25 1.50 0.50 255.00 256.00 110.00 4.25 3.50 2.50 1.50 0.50 256.00 256.00 111.00 4.50 3.50 2.50 1.50 0.50 256.00 261.00 1117.00 4.75 3.75 2.75 1.75 0.75 261.00 261.00 1117.00 4.75 3.75 2.75 1.75 0.75 261.00 261.00 1117.00 4.75 3.75 2.75 1.75 0.75 261.00 261.00 120.00 5.00 4.26 3.25 1.25 0.25 1.26 273.00 123.00 5.00 4.25 3.50 2.50 1.75 0.75 273.00 123.00 6.00 4.75 3.76 2.75 1.75 0.75 273.00 135.00 6.00 4.75 3.75 2.75 1.75 0.75 273.00 138.00 6.00 5.00 4.75 3.75 2.75 0.76 288.00 138.00<	104.00				2.25	1.25	0.25						24			14.00			10.00	00.6	8.00					3.00
111.0.00 4.75 3.75 2.50 1.50 0.75 264.00 114.00 4.50 3.75 2.75 1.50 0.75 264.00 114.00 4.50 3.75 2.75 1.50 0.76 264.00 114.00 4.76 3.75 2.75 1.00 0.25 264.00 266.00 120.00 5.00 4.00 3.00 2.00 1.00 0.25 267.00 123.00 5.00 4.00 3.00 2.00 1.00 0.25 267.00 123.00 5.00 4.25 3.50 2.50 1.75 0.75 273.00 125.00 5.00 4.75 3.75 2.50 1.75 0.75 273.00 132.00 6.00 4.75 3.75 2.75 1.75 0.75 275.00 282.00 135.00 6.00 4.75 3.75 2.75 1.75 0.75 282.00 135.00 6.00 5.00 4.75 3.75 2.75 1.76 276.00 135.00 6.00	106.00				2.20	1.50	05.0						22			14.00	13.00	12.00	00.11	9.00	00.8	2 00.7	6.00 7	5.00 4.	4.25	3.25
114.00 4.50 3.75 2.75 1.75 0.75 261.00 117.00 4.75 3.75 2.75 2.00 1.00 264.00 120.00 5.00 4.00 3.00 2.00 1.00 2.25 267.00 123.00 5.00 4.00 3.00 2.00 1.00 0.25 267.00 123.00 5.00 4.25 3.25 1.25 0.26 267.00 267.00 123.00 5.00 4.25 3.50 2.50 1.75 0.75 273.00 277.00 129.00 5.00 4.75 3.75 2.50 1.75 0.75 277.00 277.00 132.00 6.00 4.75 3.75 2.50 1.75 0.75 276.00 277.00 133.00 6.00 4.75 3.75 2.75 1.75 0.75 285.00 285.00 138.00 6.00 5.00 4.00 3.00 2.00 3.00 291.00 288.00 141.00 6.00 5.00 4.50 3.50 2.50	110.00				2.50	1.50	0.75						25			14.00				10.00	00.0					3.50
117.00 4.75 3.75 2.75 2.00 1.00 264.00 120.00 5.00 4.00 3.00 2.00 1.00 0.25 123.00 5.00 4.00 3.00 2.00 1.00 267.00 123.00 5.00 4.05 3.25 1.25 0.25 1.26 267.00 129.00 5.00 4.50 3.50 2.50 1.75 0.75 275.00 132.00 6.00 4.75 3.75 2.50 1.75 0.75 275.00 132.00 6.00 4.75 3.75 2.50 1.75 0.75 275.00 133.00 6.00 4.75 3.75 2.75 1.75 0.75 133.00 6.00 5.00 4.00 3.00 2.26 1.26 2.26 141.00 6.00 5.00 4.50 3.50 2.50 1.50 2.50 144.00 6.00 5.00 4.50 3.50 2.50 1.50 2.50 144.00 6.00 5.00 4.50 3.50	112.00				2.75	1.75	0.75						26			15.00				10.00	9.00					3.75
120.00 5.00 4.00 5.00 1.00 0.425 2.26 1.00 0.425 123.00 5.00 4.25 3.25 1.25 0.25 1.27 0 123.00 5.00 4.25 3.25 1.25 0.25 1.75 0.76 129.00 5.00 4.25 3.50 2.50 1.75 0.75 276.00 132.00 6.00 4.75 3.75 2.75 1.75 0.75 135.00 6.00 4.75 3.75 2.75 1.76 0.76 135.00 6.00 4.75 3.76 2.00 1.00 135.00 6.00 4.75 3.75 2.25 1.25 0.25 141.00 6.00 5.00 4.50 3.50 2.50 1.50 144.100 6.00 5.00 4.50 3.50 2.50 1.50	114.00				2.75	2.00	1.00	L C C					26			15.00				10.00	00.6					4.00
126.00 5.00 4.25 5.50 1.50 0.50 129.00 5.00 4.25 3.50 2.50 1.75 0.75 132.00 6.00 4.75 3.75 2.76 1.75 0.75 135.00 6.00 4.75 3.75 2.00 1.00 278.00 135.00 6.00 4.75 3.75 2.70 1.00 282.00 135.00 6.00 4.75 3.75 2.20 1.00 288.00 135.00 6.00 4.75 3.75 2.25 1.20 288.00 141.00 6.00 5.00 4.50 3.50 2.25 1.50 0.50 144.100 6.00 5.00 4.50 3.50 2.50 1.50 0.50	120.00				3.00	2.00	1.00	0.25 25					20			15.00	14.00	13.00	00 01	10.00	9.00	00.8 00.8	7 00 6.	0.00 0.00 7	00.0 00.0 7	4.00
129.00 5.00 4.50 3.50 2.50 1.75 0.75 0.75 276.00 282.00 282.00 282.00 282.00 282.00 286.00 <	123.00				3.50	2.50	1.50	0.50					27			15.00					10.00					4.50
132.00 6.00 4.75 3.75 2.75 1.75 0.75 135.00 6.00 4.75 3.76 2.00 1.00 138.00 6.00 5.00 3.00 2.00 1.00 141.00 6.00 5.00 4.55 3.50 2.50 1.50 144.00 6.00 5.00 4.50 3.50 2.50 1.50	126.00				3.50	2.50	1.75	0.75					27	_	-	16.00			_		10.00					4.50
133.00 6.00 5.00 4.00 3.00 2.00 1.00 2.00 2.00 1.00 2.00 2.00 2.00 1.100 6.00 5.00 4.50 3.50 2.55 1.50 0.50 2.91.00 2.91.00 2.94.00	129.00				3.75	2.75	1.75	0.75					27			16.00	15.00	14.00	12.00	11.00	10.00	00.0	8.00 7.	7.00 6.	6.00 4	4.75
141.00 6.00 5.00 4.25 3.25 2.25 1.50 0.50 144.00 6.00 5.00 4.50 3.50 2.50 1.50 0.60	135.00				00.4	00.0	2 25	1 25	0.25				28			16.00					11 00					2.00
144.00 6.00 5.00 4.50 3.50 1.50 0.50 291.00 294.00 608.00	138.00				4.25	3.25	2.25	1.50	0.50				28			17.00										5.00
-	141.0(_	4.50	3.50	2.50	1.50	0.50			_	29	-	+	17.00	16.00	14.00	13.00	12.00	11.00 1	0.00	9.00 8.	8.00 7.	7.00 5	5.00
													29	_	608.00				Use pe	ercentage	Use percentage method					
													90		and over			7.15%0	7.15% of the excess over 608 plus	ess over	608 plus					
																42.00	41.00	39.00	38.00	37.00	36.00 3	35.00 34	34.00 32.	32.00 31.	31.00 30	30.00

2020 Maine Income Tax Withholding Wage Bracket Tables MARRIED – WEEKLY

												-													
wage	vvages are –					withhold	Ing allow:						wages are -	are -								lied is -			
At	But	0	-	2	e	4	5	9	7	8	6	10	At	But	0	-	2	e	4	5	9	7	8	6	10
least	than				Amour	nt of inco	me tax to	Amount of income tax to withhold is	d is –				least	than				Amoun	t of incor	Amount of income tax to withhold is	withhold i	I I			
0.00	420.00	0 76											1445.00	1475.00	63.00 65.00	57.00	52.00 54.00	47.00							13.00
435.00	450.00	1.75											1505.00	1535.00	00.C0	61.00	56.00	50.00	45.00	41.00	36.00	31.00 2	26.00	21.00	17.00
450.00 465 00	465.00 480.00	2.50											1535.00 1565.00	1565.00	69.00 71.00	63.00 65.00	58.00 60.00	52.00 54.00	49.00	42.00 44.00	38.00	33.00 2	28.00	23.00	18.00
480.00	495.00	4.25											-	1625.00	73.00	67.00	62.00	56.00			_	_	_	_	22.00
495.00	510.00	5.00	0.50									<u> </u>	1625.00	1655.00	75.00	70.00	64.00	58.00							24.00
510.00	525.00	6.00	1.25									,- 7	1655.00	1685.00	00.77	72.00	66.00	00.00				40.00	35.00	30.00	25.00
540.00	555.00	00. /	3.00										1715.00	1745.00	81.00	76.00	00.00	64.00	00.7c	53.00	40.00				29.00
555.00	570.00	9.00	4.00									-	1745.00	1775.00	83.00	78.00	72.00	66.00						-	31.00
570.00	585.00	00.6	4.75										1775.00	1805.00	85.00	80.00	74.00	68.00							32.00
585.00	600.00	10.00	6.00	0.75 1 75								,- र	1805.00	1835.00	00.78	82.00	70.00	00.17	65.00	59.00	54.00 56.00	48.00 4	44.00	39.00	34.00
615.00	630.00	12.00	2.00	2.50								· •		1895.00	91.00	86.00	80.00	75.00							37.00
630.00	645.00	13.00	8.00	3.50									-	1925.00	93.00	88.00	82.00	77.00		_			-	-	39.00
645.00	665.00	14.00	9.00	4.50									1925.00	1955.00	95.00	00.00	84.00	79.00	73.00	67.00	62.00		51.00 4	46.00 4	41.00
665.00	685.00	15.00	10.00	6.00	1.00							~ -		1985.00	97.00	92.00	86.00	81.00							43.00
685.00	705.00	16.00	12.00	7.00	2.25										00.06	94.00	88.00	83.00							44.00
705.00	725.00	18.00	13.00	8.00	3.25								-		101.00	96.00	00.06	85.00					_	-	46.00
725.00	745.00	19.00	14.00	00.6	4.50										103.00	98.00	92.00								48.00
765.00	765.00	20.00	15.00	10.00	5.00	0.75 200 c									105.00	100.00	94.00				72.00	66.00 6		55.00	50.00
00.201	00.201	00.12	17.00	00.11	00.7	2.00 2,25						40	2135.00	2135.00	00.701	00.201		00.18	00.08	80.UU					00.20
00.508	825.00	23.00	19.00	14.00	00.0	4.25								2195.00	112.00		100.00								56.00
825.00	845.00	25.00	20.00	15.00	10.00	5.00	0.75						+	2225.00	114.00	-	102.00						_		58.00
845.00	865.00	26.00	21.00	16.00	11.00	7.00	1.75							2255.00	116.00										60.00
865.00	885.00	27.00	22.00	17.00	12.00	8.00	3.00								118.00										62.00
885.00	905.00	28.00	23.00	18.00	14.00	9.00	4.25	0							120.00										64.00
905.00	925.00	29.00	24.00	20.00	15.00	10.00	9.00	0.50					+		122.00	_	-						+	_	66.00
925.00	945.00 965.00	30.00	26.00	21.00	16.00	11.00	6.00 8	1.75 2.75					2345.00	2375.00	124.00	118.00	113.00	107.00 1	101.00	96.00 98.00	00.06	85.00 7 87.00 8	79.00 / 1	75.00	68.00 70.00
965.00	985.00	33.00	28.00	23.00	18.00	13.00	00.0	4.00							128.00				-						72.00
985.00	1010.00	34.00	29.00	25.00	20.00	15.00	10.00	5.00	0.75						130.00										74.00
1010.00	1035.00	36.00	31.00	26.00	21.00	16.00	12.00	7.00	2.00				2465.00	2495.00	132.00	126.00		115.00 1	109.00		98.00	93.00 8			76.00
1035.00	1060.00	37.00	32.00	27.00	23.00	18.00	13.00	8.00	3.50	1					134.00										78.00
1060.00	00.0801	38.00	34.00	00.62	24.00	19.00	14.00	11.00	00.c	GZ-0		.ч C	00.0202	00.0002	1.30.00	130.00	00.621		114.00	1100.00			00.18		00.08
1110.00	1135.00		37.00	32.00	27.00	22.00	17.00	13.00	8.00	3.00					141.00	135.00									84.00
1135.00	1160.00		38.00	33.00	28.00	24.00	19.00	14.00	9.00	4.50					143.00										86.00
1160.00	1185.00	44.00	39.00	35.00	30.00	25.00	20.00	15.00	11.00	6.00	1.25				145.00										88.00
1185.00	1210.00	46.00	41.00	36.00	31.00	27.00	22.00	17.00	12.00	7.00	2.75				147.00										00.00
1210.00	1235.00	47.00	42.00	38.00	33.00	28.00	23.00	18.00	14.00	0.00	4.00				149.00	143.00						109.00 10			92.00
1265.00	1295.00	51 00	44.00 46.00	39.00 41.00	36.00	31.00	00.62	20.00	17.00	12 00	2 00	2 75 2	2765.00	2795.00	153 00	145.00	142 00	136.00	130.00	124.00	119.00	113.00 10	107.00		94.UU
1295.00	1325.00		48.00	43.00	38.00	33.00	28.00	24.00	19.00	14.00	9.00		-		156.00	150.00	-	-	+	-	+		-	+	98.00
1325.00	1355.00		49.00	45.00	40.00	35.00	30.00	25.00	21.00	16.00	11.00				158.00							117.00 11			100.00
1355.00	1385.00	57.00	51.00	46.00	41.00	37.00	32.00	27.00	22.00	17.00	13.00		2855.00	2885.00	160.00	154.00	148.00	142.00 1	136.00 1	130.00 1	125.00 1	119.00 11	113.00 10	108.00 10	102.00
1385.00 1415.00	1415.00 1445.00	59.00 61.00	53.00 55.00	48.00 50.00	43.00 45.00	38.00 40.00	34.00 35.00	29.00 31.00	24.00 26.00	19.00 21.00	14.00	10.00 2	2885.00 2915.00	2915.00 2945.00	162.00 164.00	156.00 158.00	150.00	144.00 1 146.00 1	138.00 1 141.00 1	132.00 1 135.00 1	127.00 11	121.00 11 123.00 11	115.00 11 118.00 11	110.00 10 112.00 10	104.00 106.00
													-				-11	Use p	ercentag	-# ¥	2		-11		
													- "	and over			7.15%	of the exc	Sess over	7.15% of the excess over 6075 plus -	- St				
															418.00	412.00	406.00	100.00	395.00 3	412.00 406.00 400.00 395.00 389.00 383.00		377.00 371.00 365.00 359.00	1.00 36	5.00 35	59.00
]											-		

2020 Maine Income Tax Withholding Wage Bracket Tables MARRIED – BIWEEKLY

$ \begin{array}{ $	Wages are	s are –			Nu	Number of withholding allowances claimed	vithholdi	ng allows	inces clai	imed is -			Ň	Wages are –				Number c	of withhold	ling allows	Number of withholding allowances claimed is	ned is -			
unit matrix matrix <td>At</td> <td>But</td> <td>0</td> <td>-</td> <td>2</td> <td>e</td> <td>4</td> <td>5</td> <td>9</td> <td>7</td> <td>8</td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>2</td> <td>з</td> <td>4</td> <td>5</td> <td>9</td> <td>7</td> <td>8</td> <td>6</td> <td>10</td>	At	But	0	-	2	e	4	5	9	7	8					0	2	з	4	5	9	7	8	6	10
0000 01 01 010	least	than				Amoun	It of incol	me tax to	withhold	۱ <u>ی</u>			least					Amo	unt of inco	ome tax to	withhold	I S			
Memo Memo <th< td=""><td>0.00</td><td>820.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2455</td><td></td><td></td><td></td><td></td><td></td><td></td><td>48.00</td><td></td><td></td><td></td><td>0.00</td><td>0.25</td></th<>	0.00	820.00											2455							48.00				0.00	0.25
98000 3.00 1 1 2.0000 <	820.00 845.00	00.058 870.00											2550							54.00					6.00 6.00
9400 1 0	870.00 895.00	895.00											260(57.00 60.00					9.00
0700 700 <td>920.00</td> <td>945.00</td> <td></td> <td>2700</td> <td>_</td> <td></td> <td>-</td> <td>-</td> <td></td> <td>_</td> <td>63.00</td> <td></td> <td></td> <td>_</td> <td>· ·</td> <td>15.00</td>	920.00	945.00											2700	_		-	-		_	63.00			_	· ·	15.00
0000 075 00000 1000 20	945.00	970.00											275(65.00					18.00
100000 1000 <	970.00	995.00											2800							68.00					20.00
00000 1300 371 00000 30000 1300 1710 9100 <	995.00	1020.00		0.75									285(74.00					3.00
111 111 <td>1045 00</td> <td>1040.00</td> <td></td> <td>37.5</td> <td></td> <td></td> <td></td> <td>T</td> <td>+</td> <td></td> <td>+</td> <td></td> <td>2950</td> <td>_</td> <td></td> <td>+</td> <td></td> <td></td> <td>_</td> <td>77,00</td> <td></td> <td></td> <td></td> <td></td> <td>006</td>	1045 00	1040.00		37.5				T	+		+		2950	_		+			_	77,00					006
11100 100 1000 <th< td=""><td>1070.00</td><td>1095.00</td><td></td><td>5.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3000</td><td></td><td></td><td></td><td></td><td></td><td></td><td>80.00</td><td></td><td></td><td></td><td></td><td>32.00</td></th<>	1070.00	1095.00		5.00									3000							80.00					32.00
111 1111 11111 11111 11111 11111 </td <td>1095.00</td> <td>1120.00</td> <td></td> <td>6.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>305(</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>83.00</td> <td></td> <td></td> <td></td> <td></td> <td>35.00</td>	1095.00	1120.00		6.00									305(-		83.00					35.00
116.00 100 110<	1120.00	1145.00		8.00									310(86.00					38.00
10000 1000 </td <td>1145.00</td> <td>11/0.00</td> <td></td> <td>9.00</td> <td>10</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3005</td> <td>_</td> <td></td> <td>-</td> <td>_</td> <td>_</td> <td>`</td> <td>00.60</td> <td></td> <td></td> <td></td> <td>_</td> <td>0.0</td>	1145.00	11/0.00		9.00	10								3005	_		-	_	_	`	00.60				_	0.0
Trans Trans <th< td=""><td>11/0.00</td><td>1230.00</td><td></td><td>13.00</td><td>32.1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3250</td><td></td><td></td><td></td><td></td><td></td><td></td><td>92.00 95.00</td><td></td><td></td><td></td><td></td><td>7.00</td></th<>	11/0.00	1230.00		13.00	32.1								3250							92.00 95.00					7.00
13000 3600 1700 1800 <t< td=""><td>1230.00</td><td>1265.00</td><td></td><td>15.00</td><td>5.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3315</td><td></td><td></td><td></td><td></td><td></td><td></td><td>99.00</td><td></td><td></td><td></td><td></td><td>51.00</td></t<>	1230.00	1265.00		15.00	5.00								3315							99.00					51.00
133:00 300 1900 1700 <t< td=""><td>1265.00</td><td>1300.00</td><td></td><td>17.00</td><td>7.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>338(</td><td></td><td></td><td></td><td></td><td></td><td></td><td>103.00</td><td></td><td></td><td></td><td></td><td>55.00</td></t<>	1265.00	1300.00		17.00	7.00								338(103.00					55.00
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1406 3300 2300 1700 1700 1700 1700 1800 1700 1800 1700 1800 1700 1800 1700 1900 <th< td=""><td>1335.00</td><td>1370.00</td><td></td><td>21.00</td><td>11.00</td><td>1.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td>351(</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>62.00</td></th<>	1335.00	1370.00		21.00	11.00	1.75							351(62.00
H4700 5500 1500 5000 1500 1400 1500 1400 1500 1400 1500 1400 1500 1400 1500 1400 1500 1500 1400 1500 1500 1400 <t< td=""><td>1370.00</td><td>1405.00</td><td></td><td>23.00</td><td></td><td>3.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td>3575</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	1370.00	1405.00		23.00		3.75							3575												0.00
14700 300 1700 <th< td=""><td>1405.00</td><td>1440.00</td><td></td><td>25.00</td><td></td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td>304(</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></th<>	1405.00	1440.00		25.00		6.00							304(0.00
0 0	1475.00	14/0.00		00.72	00.71	8.00 10.00	0.25						3770												8 00
155000 4200 3200 1400 8300 17200 11200 17200 11200 17200 11200 17200 11200 12000 12	1510.00	1545.00		31.00	21.00	12.00	2.50						3835			-		-	-	-		-	-	_	81.00
15:00 15:00 <th< td=""><td>1545.00</td><td>1580.00</td><td></td><td>33.00</td><td></td><td>14.00</td><td>4.50</td><td></td><td></td><td></td><td></td><td></td><td>3900</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>16.00 10</td><td></td><td></td><td>85.00</td></th<>	1545.00	1580.00		33.00		14.00	4.50						3900									16.00 10			85.00
165:00 47:00 37:00 38:00 17:00 <t< td=""><td>1580.00</td><td>1615.00</td><td></td><td>35.00</td><td></td><td>16.00</td><td>6.00</td><td></td><td></td><td></td><td></td><td></td><td>3965</td><td></td><td></td><td></td><td>00 176.0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.6</td></t<>	1580.00	1615.00		35.00		16.00	6.00						3965				00 176.0								00.6
172800 33.00 33.00 10.00 <t< td=""><td>1615.00</td><td>1650.00</td><td></td><td>37.00</td><td>28.00</td><td>18.00</td><td>8.00</td><td>0</td><td></td><td></td><td></td><td></td><td>403(</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3.00</td></t<>	1615.00	1650.00		37.00	28.00	18.00	8.00	0					403(3.00
17500 57.00 47.00 72.00 72.00 72.00 72.00 72.00 72.00 72.00 172.00	1650.00	1685.00		39.00		20.00	10.00	1.00					403:	+		+	_	_		_	_		_	+	00.00
17300 55.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 57.0 45.0 17.0 15.0 <t< td=""><td>1685.00</td><td>1720.00</td><td></td><td>41.00 43.00</td><td></td><td>22.00</td><td>12.00</td><td>3.00</td><td></td><td></td><td></td><td></td><td>416(</td><td></td><td></td><td></td><td></td><td></td><td></td><td>161.00</td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	1685.00	1720.00		41.00 43.00		22.00	12.00	3.00					416(161.00					0.00
1825.00 57.00 47.00 38.00 192.00 195.00 197.00 195.00 197.00 195.00 197.00 195.00 197.00 195.00 197.00 195.00 197.00 197.00 197.00 197.00 197.00 197.00 197.00 <td>1755.00</td> <td>1790.00</td> <td></td> <td>45.00</td> <td></td> <td>26.00</td> <td>16.00</td> <td>7.00</td> <td></td> <td></td> <td></td> <td></td> <td>429(</td> <td></td> <td></td> <td></td> <td>00 198.0</td> <td></td> <td></td> <td>165.00</td> <td></td> <td>43.00 13</td> <td></td> <td></td> <td>00.6</td>	1755.00	1790.00		45.00		26.00	16.00	7.00					429(00 198.0			165.00		43.00 13			00.6
1880.00 59.00 140.00 1.50 1442.00 4455.00 234.00 237.00 157.00 155.00 157.00<	1790.00	1825.00		47.00		28.00	19.00	9.00					4355				00 203.0					47.00 13			3.00
1885.00 671.00 571.00 570.00 53.00 53.00 53.00 53.00 53.00 14.00 14.00	1825.00	1860.00		49.00	40.00	30.00	21.00	11.00	1.50				442(-		_			_		-	_	8.00
133000 05.00 3.00 4.00 0.00	1860.00	1895.00		51.00	42.00	32.00	23.00	13.00	3.50				448												00.2
00000 0000 000 000 000<	1895.00	1930.00		53.00	44.00	34.00	00.62	15.00	00.6				4615												00.1
2035.00 69.00 59.00 50.00 40.00 31.00 21.00 12.00 173.00 162.00 173.00	1965.00	2000.00		57.00	48.00	38.00	29.00	19.00	00.6				4680												5.00
2070.00 71.00 62.00 42.00 33.00 23.00 14.00 60.00 4875.00 287.00 287.00 289.00 178.00 167.00	2000.00	2035.00		59.00	50.00	40.00	31.00	21.00	12.00	2.00			4745			-						_			00.0
2105.00 73.00 64.00 55.00 54.00 249.00 236.00 249.00 236.00 249.00 236.00 249.00 182.00 171.00 160.00 2140.00 75.00 66.00 56.00 46.00 37.00 27.00 180.00 182.00 177.00 182.00 177.00 182.00 177.00 182.00 177.00 182.00 177.00 182.00 177.00 182.00 177.00 182.00 177.00 182.00 182.00 177.00 163.00 182.00 177.00 182.00 177.00 182.00 187.00 187.00 187.00 187.00 187.00 187.00 187.00 177.00 187.00 187.00 177.00 187.00 187.00 177.00 187.00	2035.00	2070.00		62.00		42.00	33.00	23.00	14.00	4.00			4810												4.00
2140.00 75.00 85.00 37.00 77.00 17.00 273.00	2070.00	2105.00		64.00		44.00	35.00	25.00	16.00	00.9			4875												00.6
2130.00 00.00 <	00.0012	2140.00		00.00	00.05	46.00	37.00	00.72	18.00	8.00	1 25		404C									00.00 01.00 18			00.5
2775.00 83.00 73.00 64.00 54.00 25.00 16.00 600 177.00 200.00 188.00 177.00 200.00 188.00 177.00 200.00 188.00 177.00 200.00 188.00 177.00 200.00 188.00 177.00 200.00 182.00 182.00 182.00 182.00 182.00 182.00 182.00 182.00 182.00 182.00 182.00 182.00 182.00 278.00 288.00 278.00 288.00 278.00 287.00 <td< td=""><td>2185.00</td><td>2230.00</td><td></td><td>71.00</td><td>61.00</td><td>52.00</td><td>42.00</td><td>32.00</td><td>23.00</td><td>13.00</td><td>3.75</td><td></td><td>5070</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>95.00 18</td><td></td><td></td><td>2.00</td></td<>	2185.00	2230.00		71.00	61.00	52.00	42.00	32.00	23.00	13.00	3.75		5070									95.00 18			2.00
2320.00 86.00 76.00 67.00 47.00 38.00 18.00 91.00 288.00 277.00 287.00 275.00 <	2230.00	2275.00		73.00	64.00	54.00	45.00	35.00	25.00	16.00	6.00		5135				-	-	-	<u> </u>	_		-	7.00 16	6.00
2365.00 88.00 79.00 69.00 50.00 40.00 31.00 27.00 287.00 287.00 287.00 287.00 287.00 287.00 287.00 277.00 247.00 197.00 196.00 2410.00 91.00 81.00 72.00 65.00 45.00 37.00 24.00 17.00 200 270.00 295.00 295.00 197.00 186.00 196.00 196.00 196.00 196.00 196.00 196.00 196.00 196.00 196.00 196.00 196.00 296.00 295.00 287.00 286.00 274.00 274.00 274.00 274.00 274.00 274.00 274.00 274.00 276.00 296.00 196.00 <td>2275.00</td> <td>2320.00</td> <td></td> <td>76.00</td> <td></td> <td>57.00</td> <td>47.00</td> <td>38.00</td> <td>28.00</td> <td>18.00</td> <td>00.6</td> <td></td> <td>520(</td> <td></td> <td>1.00</td>	2275.00	2320.00		76.00		57.00	47.00	38.00	28.00	18.00	00.6		520(1.00
2410.00 91.00 72.00 62.00 52.00 45.00 33.00 24.00 14.00 45.00 240.00 <td< td=""><td>2320.00</td><td>2365.00</td><td></td><td>79.00</td><td></td><td>59.00</td><td>50.00</td><td>40.00</td><td>31.00</td><td>21.00</td><td>11.00</td><td>2.00</td><td>5265</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2.00</td></td<>	2320.00	2365.00		79.00		59.00	50.00	40.00	31.00	21.00	11.00	2.00	5265												2.00
2460.00 and over 12150.00 and over 12150.00 and over	2365.00	2410.00		81.00 84.00		62.00 65.00	52.00 55.00	43.00	33.00 36.00	24.00 26.00	14.00	4.50 7.00	5395												9.00 4 00
	24 10.00	2400.00		00.40	100.47	00.00	00.00	100.04	00.00	100.02	00.1	00.1	5460	~		-	-		e percenta	age metho	2020	-	-		2
													12150	0.00 and ov	/er		7.1	5% of the	excess or	/er 12150	- snld				
																.00 824.	00 813.0	0 801.00	789.00	777.00	765.00 7	54.00 74	2.00 73	0.00 71	8.00

2020 Maine Income Tax Withholding Wage Bracket Tables MARRIED – SEMI-MONTHLY

Wages are	s are -			Nur	mber of w	Number of withholding allowances claimed	allowa	nces clai	med is -			\vdash	Wages are	, I			Numi	Number of withholding allowances claimed is	holding a	llowance	s claimed	d is –		
At	But	0	-	2	с	4	5	9	7	8	9	10	At	But	0	-	2	3	4 5	9	7	8	6	10
least	less than				Amoun	Amount of income tax to withhold is	ne tax to	withhold	ا				st	less				Amount of income tax to withhold is	income t	ax to witl	hhold is –			
0.00	00.006											Ś												
900.00	930.00 960.00	1.00 2.75										ო ო 	3230.00 3.	3290.00 1.	143.00 1	131.00 11 135.00 12	119.00 10 123.00 11	107.00 96.00 111.00 100.00	96.00 86.00		75.00 65.00 79.00 69.00	00 55.00	44.00	34.00 37.00
960.000	990.000	4.50																						
990.00 1020.00	1050.00	8.00		+								ň ň	_		+	147.00 13	_	-		_			58.00	
1050.00	1080.00	10.00										й М												
1080.00	1110.00	11.00	1.00									ĕ												
1110.00	1140.00	13.00	2.75									, w	3650.00 3	3710.00 1	171.00 1	159.00 14 163.00 15	147.00 13 151.00 13	135.00 123.00 130.00 127.00	.00 111.00	00 100.00	00 89.00	00 79.00	69.00	58.00
1170.00		17.00	4.00 00.4	1	+	+	+	+	+	+		ים רי רי	+		+		+	-	-	_			_	
1200.00	1240.00		00.0 8.00									n ñ												
1240.00	1280.00		11.00	0.50								ĕ												
1280.00	1320.00	24.00	13.00	2.75								ő												
1320.00	1360.00	26.00	15.00	5.00		+		+	+	+		4	-		-	-+	-	-+	_	-			_	_
1360.00	1400.00	30.00	70.00	7.00								4 4	4070.00 4	4130.00 1	199.00	187.00 17 191.00 17	175.00 16. 179.00 16.	163.00 151.00 167.00 155.00	.00 139.00	00 127.00	00 115.00	00 103.00	93.00	83.00 86.00
1440.00	1480.00	33.00	20.02	12 00	1 75							t 4											~	
1480.00	1520.00	35.00	25.00	14.00	4.00							- 4												
1520.00	1560.00	37.00	27.00	17.00	6.00							4												
1560.00	1600.00	40.00	29.00	19.00	00.6							4	4370.00 4	4430.00 2		208.00 19	196.00 18;	183.00 171.00	.00 159.00	00 147.00	00 135.00	00 123.00	0 111.00	100.00
1600.00	1640.00	42.00	32.00	21.00	11.00	0.75						4												
1640.00	1680.00	44.00	34.00	24.00	13.00	3.00						4												
1680.00	1720.00	47.00	36.00	26.00	16.00	5.00						4												
1/20.00	00.0/ /1	50.00	39.00	29.00	18.00	8.00	11		+	+		4	_		-	_	-	-		-		_	-	115.00
1820.00	1870.00	55.00	45.00	35.00	00.12	00.11	0.70 2 FO					4 2	40/0.00 4	4/30.00 2		228.00 22		204.00 192.00	00.871 00	00.121 00		00 143.00	131.00	123.00
1870.00	1920.00	58.00	48.00	38.00	27.00	17.00	00.9					4 4												
1920.00	1970.00	61.00	51.00	40.00	30.00	20.00	00.6					4												
1970.00	2020.00	64.00	54.00	43.00	33.00	23.00	12.00	2.00				4			-							00 159.00		
2020.00	2070.00	67.00	57.00	46.00	36.00	25.00	15.00	4.75				4	4970.00 5	5030.00 2	260.00 2	248.00 23	236.00 22	224.00 212.00	.00 200.00	00 188.00	00 176.00	00 163.00	151.00	139.00
2070.00	2120.00	70.00	60.00	49.00	39.00	28.00	18.00	8.00				51												143.00
2120.00	2170.00	73.00	62.00	52.00	42.00	31.00	21.00	10.00	0.25			ເດັ່												
00.0/12	00.0222	70.00	00.69	00.66	45.00	34.00	24.00	13.00	3.00 6.00			υ Ω	5150.00 5	5210.00 2	2/2.00 2/2	260.00 24	248.00 23	236.00 224.00	00 212.00	00 200.00	00 188.00	00 1 / 6.00	164.00	151.00
2270.00	23.30.00		72 00	61 00	51 00	41 00	30.00	20.00	00.0				_		-		-	-				_		
2330.00	2390.00		75.00	65.00	54.00	44.00	34.00	23.00	13.00	2.50		οŭ i												
2390.00	2450.00		79.00	68.00	58.00	47.00	37.00	27.00	16.00	6.00		5												
2450.00	2510.00	93.00	82.00	72.00	61.00	51.00	41.00	30.00		9.00		ũ												172.00
2510.00	2570.00	96.00	86.00	75.00	65.00	54.00	44.00	34.00		13.00	2.50		_		-		_	_						-
00.07.62	2630.00	103.00	89.UU	00.87	00.80	00.8c	48.UU	37.00 41.00	30.00	00.01	0.00	ນັດ			302.00 20	289.00 20	2/ / / / / / / / / / / / / / / / / / /	264.00 252.00	00 240.00	00 228.00	00 22 00		192.00	180.00
2690.00		106.00		86.00	75.00	65.00	54 00	44 00				2 75 56												
2750.00		110.00	-	89.00	79.00	68.00	58.00	48.00																
2810.00	2870.00	114.00	103.00	93.00	82.00	72.00	61.00	51.00				9.00 58	5810.00 5		-	_	294.00 28	281.00 269.00		00 244.00	00 232.00		208.00	196.00
2870.00	2930.00			96.00	86.00	75.00	65.00	55.00																
2930.00		122.00	110.00	100.00	89.00	79.00	68.00	58.00																
3050.00	3110.00	131.00	119.00	103.00	93.00	86.00	75.00	07.00 65.00	00.16	44 00 6	34.00 20			6110.00 3	336.00 3	374 00 31	311 00 29	294.00 281.00	00.223 00	00 192 00	00 248.00	00 232.00	00.022	212.00
3110.00		135.00	123.00		100.00	89.00	79.00	68.00																
					-			-			-	9	6170.00 13	13160.00				Use perc	Use percentage method	lethod			-	
												13.	13160.00 and over	nd over			7.15%of	7.15% of the excess over 13160 plus -	s over 13	160 plus				
														6	06.00 8	93.00 86	10.00 86	906.00 893.00 880.00 867.00 855.00 842.00 829.00 816.00 803.00	.00 842.	00 829.	00 816.0	00 803.00	791.00	778.00

2020 Maine Income Tax Withholding Wage Bracket Tables MARRIED – MONTHLY

Wage	Wages are -			Nn N	Number of withholding allowances claimed is	/ithholding	g allowai	nces clai	med is -				Wages are				Num	ber of wit	hholding	allowanc	Number of withholding allowances claimed is	d is –		
At	But	0	-	2	e	4	5	9	7	8	9	10	At	But	0	-	2	e	4	5	6 7	8	6	10
least	less than]	Amount	Amount of income tax to withhold is	ne tax to	withhold	۱ <u>د</u>				, t	less				Amount 6	of income	tax to wi	Amount of income tax to withhold is -			-
0.00															1		<u> </u>							00 27.00
1860.00	1920.00	5.00										9 0	00.0009	6120.00	254.00 2		207.00 18	187.00 16	166.00 14	145.00 12	124.00 103	103.00 83.00	00 62.00	
1920.00 1980.00	1980.00 2040.00	9.00 12.00										99	6120.00 63 6240.00 63	6240.00	263.00 2 271.00 2	238.00 2 246.00 2	214.00 15 222.00 20	193.00 17 200.00 18	173.00 15 180.00 15	152.00 13 159.00 13	131.00 110 138.00 117	110.00 90.00 117.00 97.00	00 69.00	00 48.00 00 55.00
2040.00												9	_		-					-		-		
2100.00			0									90												
2750.00	00.0222	23.00	00.2									<u>ب</u> م		01/20.00			241.00 22		201.00 18	CI 00.081	155 00 94 1 35 1 00 94 1 4 F	138.00 117.00 145.00 124.00	00 97.00	00.01 00
2280.00			00.6									0												
2340.00			12.00									9	_	-						-				
2400.00			16.00									2	-											
2460.00			19.00									2												
2520.00			23.00	2.00								2												
2580.00			26.00	5.00			+	+	+	+	+	~	_	+	-	-	_	_		_				
2640.00			31.00	10.00														28/.00 200		712 00.27		194.00 1/3.00		
00,000		00.00	00.00	00.01												352 00 35			2/ 1.00 24			00.101 00.102	00 991 00	00.001 00
2000.000			40.00	00.81	3 25																			
2960.00			49.00	20.00	00 8							~ ~ ~												
3040.00			54 00	33.00	13 00								-	+	-	_		_		_				
3120.00			59.00	38.00	17.00							00												
3200.00			63.00	43.00	22.00	1.25						,												
- 3280.00			68.00	47.00	26.00	6.00						00												
			73.00	52.00	31.00	10.00						8	8640.00 8	8760.00			384.00 36				288.00 263	263.00 239.00	00 215.00	
3440.00		-	77.00	57.00		15.00						8												
3520.00			82.00	61.00		20.00						8				425.00 4								
3600.00				66.00 70.00		24.00	3.50					00												
3680.00	3760.00	112.00	91.00	70.00	50.00	29.00	8.00					ວ ແ		9240.00	465.00 4	441.00 4		392.00 36	368.00 34	344.00 32	320.00 296	296.00 272.00		00 223.00
00.00/0		101.11	20.00	00.00		_	13.00		+	+	+	» C	9240.00 9,	+			00 00 00						00 190 00	
3920.00		126.00	105.00	84.00			22.00	1.25				<i>"</i> თ				4 65.00 4			393.00 36	368.00 34		320.00 296.00		
4000.00				89.00			27.00	0.00				0												
4080.00			114.00	94.00			31.00	10.00				6												
4160.00	4260.00	141.00	120.00	99.00	79.00	58.00	37.00	16.00				6	9840.00 99	9960.00	514.00 4	489.00 4	465.00 44	441.00 41	417.00 39:	393.00 36	369.00 344	344.00 320.00	00 296.00	00 272.00
4260.00		147.00	126.00	105.00			43.00	22.00	1.50			0				498.00 4		449.00 42						
4360.00		153.00	132.00					28.00	7.00			<u>5</u>												
4460.00	4560.00	158.00	138.00	11/.00	96.00	00.67	54.00	34.00	13.00					10.320.00	538.00 5	514.00 4	490.00 46	465.00 44	441.00 41	417.00 39	393.00 365	369.00 344.00	00 320.00	00 296.00
4500.00		170.00	149.00	128.00				45.00		3 75		2 0						482 00 45						
4760.00		176.00	155.00	134.00		_		51.00		10.00		9		+						_				
4860.00		182.00	161.00					57.00		15.00		10												
4960.00	5060.00		167.00	146.00	125.00 1	104.00		63.00	42.00	21.00	0.50	10	10800.00 10		580.00 5	554.00 5	530.00 50	506.00 48	482.00 45	458.00 43	433.00 405	409.00 385.00	00 361.00	00 337.00
5060.00		193.00	172.00	152.00				68.00			6.00	10												
5160.00		199.00	178.00	157.00		_		74.00			12.00	7	_	-				522.00 49		-		425.00 401.00		
5260.00		205.00	184.00	163.00				80.00																
00.0053	00.00	00.112	190.00	109.00	148.00	1 00.721	00.701	00.08	00.60	00.44	24.00	3.00		11400.00	6 00 509		C 00.500	538.00 57	514.00 49	490.00 46	456.00 442	442.00 417.00	00 293.00	00.805 00
5560.00		223.00	201.00	181.00				97.00																
5660.00		230.00	207.00	186.00				103.00										_						
												11	11760.00 26:	26320.00				Use pe	Use percentage method	method				
												26	26320.00 and over	nd over			7.15%of	the exce	7.15% of the excess over 26320 plus -	6320 plu	S -			
														-	1812.00 1786.00 1760.00 1735.00 709.00 1684.00 1658.00 1632.00 607.00 1581.00 1555.00	86.00 17	30.00 17:	35.00170	9.00 168	4.00 165	8.00 1632	.001607.	00 1581.	00 1555

DR MISCELLANEOUS	
- DAILY	
MARRIED	
Withholding Wage Bracket Tables	
2020 Maine Income Tax W	

4 0 1 2 3 6 6 7 6 1 7 1 7 1	Wages are	are -			Nur	mber of \	withholdi	ng allow	Number of withholding allowances claimed is	imed is -				Wages are	are –			N	Number of withholding allowances claimed is	vithholdin	ig allowar	nces clain	ned is –			
max max <thmax< th=""> <thmax< th=""> <thmax< th=""></thmax<></thmax<></thmax<>	At	But	0	-	2	e	4	5	9	7	8	_	10	At	But	0	-	2	e	4	5	9	7	8	6	10
0000 0000 <th< td=""><td>least</td><td>than</td><td></td><td></td><td></td><td>Amour</td><td>nt of inco</td><td>me tax tc</td><td>withhold</td><td>l is –</td><td></td><td></td><td></td><td>least</td><td>than</td><td></td><td></td><td></td><td>Amount</td><td>of incon</td><td>ne tax to v</td><td>withhold i</td><td>l s</td><td></td><td></td><td></td></th<>	least	than				Amour	nt of inco	me tax tc	withhold	l is –				least	than				Amount	of incon	ne tax to v	withhold i	l s			
900 003 900 003 900 000 <td>00.0</td> <td>82.00</td> <td>30.0</td> <td></td> <td>260.00</td> <td>265.00</td> <td>11.00</td> <td>10.00</td> <td>00.6</td> <td>8.00</td> <td>7.00</td> <td>6.00</td> <td>4.75 5.00</td> <td></td> <td></td> <td>2.00</td> <td>1.00</td>	00.0	82.00	30.0											260.00	265.00	11.00	10.00	00.6	8.00	7.00	6.00	4.75 5.00			2.00	1.00
910 033 1 <td>85.00</td> <td>88.00</td> <td>0.25</td> <td></td> <td>270.00</td> <td>275.00</td> <td>11.00</td> <td>10.00</td> <td>9.00</td> <td>0.00 8.00</td> <td>7.00</td> <td>00.0 6.00</td> <td>5.00</td> <td></td> <td></td> <td></td> <td>1.50</td>	85.00	88.00	0.25											270.00	275.00	11.00	10.00	9.00	0.00 8.00	7.00	00.0 6.00	5.00				1.50
9700 1001 1000 <th< td=""><td>88.00</td><td>91.00</td><td>0.50</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>275.00</td><td>280.00</td><td>12.00</td><td>10.00</td><td>9.00</td><td>8.00</td><td>8.00</td><td>7.00</td><td>6.00</td><td></td><td></td><td></td><td>2.00</td></th<>	88.00	91.00	0.50											275.00	280.00	12.00	10.00	9.00	8.00	8.00	7.00	6.00				2.00
0000 101 000 <td>94.00</td> <td>94.00</td> <td>0.75</td> <td>1</td> <td></td> <td>\uparrow</td> <td>1</td> <td>1</td> <td>\uparrow</td> <td>\uparrow</td> <td>+</td> <td></td> <td></td> <td>285.00</td> <td>290.00</td> <td>12.00</td> <td>11.00</td> <td>10.00</td> <td>00.6</td> <td>0.0</td> <td>00.7</td> <td>0.00</td> <td></td> <td></td> <td></td> <td>2.50</td>	94.00	94.00	0.75	1		\uparrow	1	1	\uparrow	\uparrow	+			285.00	290.00	12.00	11.00	10.00	00.6	0.0	00.7	0.00				2.50
00000 100 000 </td <td>97.00</td> <td>100.00</td> <td>1.00</td> <td></td> <td>290.00</td> <td>295.00</td> <td>13.00</td> <td>11.00</td> <td>10.00</td> <td>9.00</td> <td>8.00</td> <td>7.00</td> <td>6.00</td> <td></td> <td></td> <td></td> <td>2.75</td>	97.00	100.00	1.00											290.00	295.00	13.00	11.00	10.00	9.00	8.00	7.00	6.00				2.75
10000 100 0000 0000 1000 1000 0000 <th< td=""><td>100.00</td><td>103.00</td><td>1.25</td><td>0.25</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>295.00</td><td>300.00</td><td>13.00</td><td>12.00</td><td>11.00</td><td>10.00</td><td>9.00</td><td>8.00</td><td>7.00</td><td></td><td></td><td></td><td>3.00</td></th<>	100.00	103.00	1.25	0.25										295.00	300.00	13.00	12.00	11.00	10.00	9.00	8.00	7.00				3.00
11700 1750 1750 1750 1750 1750 170	103.00 106.00	106.00	1.50	0.50									-	300.00 305.00	305.00 310.00	13.00	12.00	11.00	10.00	00.6	8.00	7.00				3.25 3.50
1110 2350 3260 1400 1500 <th< td=""><td>109.00</td><td>112.00</td><td>1.75</td><td>0.75</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>310.00</td><td>315.00</td><td>14.00</td><td>13.00</td><td>12.00</td><td>_</td><td>10.00</td><td>00.0</td><td>8.00</td><td></td><td></td><td></td><td>4.00</td></th<>	109.00	112.00	1.75	0.75										310.00	315.00	14.00	13.00	12.00	_	10.00	00.0	8.00				4.00
11100 225 125 </td <td>112.00</td> <td>115.00</td> <td>2.00</td> <td>1.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>315.00</td> <td>320.00</td> <td>14.00</td> <td>13.00</td> <td>12.00</td> <td></td> <td>10.00</td> <td>9.00</td> <td>8.00</td> <td></td> <td></td> <td></td> <td>4.25</td>	112.00	115.00	2.00	1.00										315.00	320.00	14.00	13.00	12.00		10.00	9.00	8.00				4.25
V710 ZB V20 ZB ZB V20 ZB ZB ZB V20 ZB ZB <thzb< th=""> ZB ZB <</thzb<>	115.00	118.00	2.00	1.00	0.25									320.00	325.00	15.00	13.00	12.00		10.00	00.6	8.00				4.50
1770 235 175 071 236 170 170 130 110 100 900 900 700 <td>121.00 121.00</td> <td>121.00</td> <td>2.25</td> <td>1.25</td> <td>0.25</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>325.00 330.00</td> <td>330.00 335.00</td> <td>15.00</td> <td>14.00 14.00</td> <td>13.00 13.00</td> <td></td> <td>10.00</td> <td>9.00</td> <td>8.00 00.8</td> <td></td> <td></td> <td></td> <td>4.75 5.00</td>	121.00 121.00	121.00	2.25	1.25	0.25									325.00 330.00	330.00 335.00	15.00	14.00 14.00	13.00 13.00		10.00	9.00	8.00 00.8				4.75 5.00
13000 205 175 0.75 100<	124.00	127.00	2.50	1.75	0.75									335.00	340.00	16.00	15.00	13.00		11.00	10.00	9.00 9.00				5.00
13300 3300 3000 3000 3000 1000 </td <td>127.00</td> <td>130.00</td> <td>2.75</td> <td>1.75</td> <td>0.75</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>340.00</td> <td>345.00</td> <td>16.00</td> <td>15.00</td> <td>14.00</td> <td></td> <td>11.00</td> <td></td> <td>9.00</td> <td></td> <td></td> <td></td> <td>6.00</td>	127.00	130.00	2.75	1.75	0.75									340.00	345.00	16.00	15.00	14.00		11.00		9.00				6.00
1300 3300 3300 3300 1300 <th< td=""><td>130.00</td><td>133.00</td><td>3.00</td><td>2.00</td><td>1.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>345.00</td><td>350.00</td><td>16.00</td><td>15.00</td><td>14.00</td><td></td><td>12.00</td><td></td><td>10.00</td><td></td><td></td><td></td><td>6.00</td></th<>	130.00	133.00	3.00	2.00	1.00									345.00	350.00	16.00	15.00	14.00		12.00		10.00				6.00
Name Same Same <th< td=""><td>133.00</td><td>136.00</td><td>3.00</td><td>2.25</td><td>1.25</td><td>0.25</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>350.00</td><td>356.00</td><td>17.00</td><td>16.00</td><td>14.00</td><td></td><td>12.00</td><td></td><td>10.00</td><td></td><td></td><td></td><td>6.00</td></th<>	133.00	136.00	3.00	2.25	1.25	0.25								350.00	356.00	17.00	16.00	14.00		12.00		10.00				6.00
44200 3730 2730 1500 <t< td=""><td>100.001</td><td>1128.00</td><td>0.7.0</td><td>03.0</td><td>02.1</td><td>0.20</td><td></td><td></td><td></td><td></td><td></td><td>+</td><td></td><td>00.000</td><td>00.200</td><td>00.71</td><td>10.00</td><td>10.00</td><td></td><td>0.00</td><td>_</td><td></td><td></td><td></td><td></td><td>00.7</td></t<>	100.001	1128.00	0.7.0	03.0	02.1	0.20						+		00.000	00.200	00.71	10.00	10.00		0.00	_					00.7
1000 1000 <th< td=""><td>139.00</td><td>145.00</td><td>3.75</td><td>00:2</td><td>1 75</td><td>00.0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>368.00</td><td>374.00</td><td>18.00</td><td>17.00</td><td>16.00</td><td></td><td>13.00</td><td></td><td></td><td></td><td></td><td></td><td>00.7</td></th<>	139.00	145.00	3.75	00:2	1 75	00.0								368.00	374.00	18.00	17.00	16.00		13.00						00.7
16500 3010 355 150 355 150 3500 3560 3500 35	145.00	148.00	3.75	2.75	2.00	1.00								374.00	380.00	18.00	17.00	16.00		14.00						8.00
15500 4.25 3.25 1.50 0.50 1.500 1.5	148.00	152.00	4.00	3.00	2.25	1.25	0.25							380.00	386.00	19.00	18.00	16.00		14.00			-			8.00
16000 475 356 175 100 15	152.00	156.00	4.25	3.25	2.25	1.50	0.50							386.00	392.00	19.00	18.00	17.00		15.00						8.00
143.00 4.75 3.75 2.75 1.75 0.00 1900 1800 1.700 1600 1300	156.00	160.00	4.50	3.50	2.50	1.75	0.75							392.00	398.00	20.00	18.00	17.00		15.00						00.6
16800 500 420 100 4	160.00	164.00	4.75	3.75	2.75	1.75	1.00	1						398.00	404.00	20.00	19.00	18.00		15.00						9.00
17200 500 4.50 5.20 1.50 1.00 <th< td=""><td>164.00</td><td>168.00</td><td>5.00</td><td>4.00</td><td>3.00</td><td>2.00</td><td>1.25</td><td>0.25</td><td></td><td></td><td></td><td></td><td></td><td>404.00</td><td>410.00</td><td>20.00</td><td>19.00</td><td>18.00</td><td></td><td>16.00</td><td></td><td></td><td></td><td></td><td></td><td>00.0</td></th<>	164.00	168.00	5.00	4.00	3.00	2.00	1.25	0.25						404.00	410.00	20.00	19.00	18.00		16.00						00.0
18000 6.00 4.75 3.75 1.75 0.75 1.75 0.75 1.75 0.70 1.00 </td <td>172.00</td> <td>176.00</td> <td>5.00</td> <td>4.50</td> <td>3.50</td> <td>2.50</td> <td>1.50</td> <td>0.75</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>410.00</td> <td>422.00</td> <td>21.00</td> <td>20.00</td> <td>19.00</td> <td></td> <td>17.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>00.0</td>	172.00	176.00	5.00	4.50	3.50	2.50	1.50	0.75						410.00	422.00	21.00	20.00	19.00		17.00						00.0
184.00 6.00 5.00 4.00 3.00 2.00 4.00 4.25 0.00 4.00 <	176.00	180.00	6.00	4.75	3.75	2.75	1.75	0.75						422.00	428.00	22.00	20.00	19.00		17.00						0.00
18800 6.00 5.00 4.25 3.25 2.55 1.55 0.50 4.40 4.40 4.40 4.40 2.00 1.00 16.00 16.00 16.00 15.00 13.00	180.00	184.00	6.00	5.00	4.00	3.00	2.00	1.00	0.25					428.00	434.00	22.00	21.00	20.00		18.00						1.00
19200 600 500 4.50 3.50 2.50 1.50 0.50 4.40 1.00 <th1< td=""><td>184.00</td><td>188.00</td><td>6.00</td><td>5.00</td><td>4.25</td><td>3.25</td><td>2.25</td><td>1.25</td><td>0.50</td><td></td><td></td><td></td><td></td><td>434.00</td><td>440.00</td><td>22.00</td><td>21.00</td><td>20.00</td><td></td><td>18.00</td><td></td><td></td><td></td><td></td><td></td><td>1.00</td></th1<>	184.00	188.00	6.00	5.00	4.25	3.25	2.25	1.25	0.50					434.00	440.00	22.00	21.00	20.00		18.00						1.00
7000 700 <td>188.00</td> <td>192.00</td> <td>6.00</td> <td>5.00</td> <td>4.50</td> <td>3.50</td> <td>2.50</td> <td>1.50</td> <td>0.50</td> <td></td> <td></td> <td></td> <td></td> <td>440.00</td> <td>446.00</td> <td>23.00</td> <td>22.00</td> <td>21.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2.00</td>	188.00	192.00	6.00	5.00	4.50	3.50	2.50	1.50	0.50					440.00	446.00	23.00	22.00	21.00								2.00
204.00 7.00 6.00 5.00 4.25 3.25 1.25 0.25 1.25 0.25 1.25 0.25 1.26 0.50 1.00 <	196.00	200.00	7.00	6.00	5.00	4.00	3.00	2.00	1.00					452.00	458.00	24.00	22.00	21.00							_	2.00
208.00 7.00 6.00 5.00 4.50 3.50 2.50 1.50 1.700 15.00 17.00 15.00 17.00 15.00 17.00 16.00 17.00	200.00	204.00	7.00	6.00	5.00	4.25	3.25	2.25	1.25	0.25				458.00	464.00	24.00	23.00	22.00		20.00						3.00
212.00 7.00 6.00 5.00 4.75 0.75 0.75 0.70 100 100 15.00 17.00 16.00 17.00 10.00 <td>204.00</td> <td>208.00</td> <td>7.00</td> <td>6.00</td> <td>5.00</td> <td>4.50</td> <td>3.50</td> <td>2.50</td> <td>1.50</td> <td>0.50</td> <td></td> <td></td> <td></td> <td>464.00</td> <td>470.00</td> <td>24.00</td> <td>23.00</td> <td>22.00</td> <td></td> <td>20.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>3.00</td>	204.00	208.00	7.00	6.00	5.00	4.50	3.50	2.50	1.50	0.50				464.00	470.00	24.00	23.00	22.00		20.00						3.00
22000 800 700 600 500 4.55 1.56 1.56 0.	208.00	212.00	00.7	7 00	5.00 6.00	4.75 002	3.75 4.00	3.00	67.1 00.6	0.75				476.00	4 / 6.00 482 00	25.00	24.00	23.00								4.00
224.00 8.00 7.00 6.00 5.00 4.50 3.50 2.50 1.50 6.00 5.00 1.50 1.70 16.00 228.00 8.00 7.00 6.00 5.00 4.50 3.75 2.75 1.75 0.75 4.40.0 5.00 25.00 27.00 20.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 10.00 10.00 10.00 10.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 17.00 10.00 <td>216.00</td> <td>220.00</td> <td>8.00</td> <td>7.00</td> <td>6.00</td> <td>5.00</td> <td>4.25</td> <td>3.25</td> <td>2.25</td> <td>1.25</td> <td>0.25</td> <td></td> <td></td> <td>482.00</td> <td>488.00</td> <td>26.00</td> <td>25.00</td> <td>23.00</td> <td>_</td> <td></td> <td>_</td> <td></td> <td>_</td> <td></td> <td></td> <td>4.00</td>	216.00	220.00	8.00	7.00	6.00	5.00	4.25	3.25	2.25	1.25	0.25			482.00	488.00	26.00	25.00	23.00	_		_		_			4.00
228.00 8.00 7.00 6.00 5.00 4.50 3.75 2.75 1.75 0.76 6.00 25.00 23.00 23.00 20.00 19.00 17.00 16.00 17.00 16.00 17.00 16.00 17.00 16.00 17.00 16.00 17.00 20.00 19.00 19.00 19.00 19.00 18.00 17.00 16.00 25.00 25.00 25.00 27.00 25.00 27.00 <td>220.00</td> <td>224.00</td> <td>8.00</td> <td>7.00</td> <td>6.00</td> <td>5.00</td> <td>4.50</td> <td>3.50</td> <td>2.50</td> <td>1.50</td> <td>0.50</td> <td></td> <td></td> <td>488.00</td> <td>494.00</td> <td>26.00</td> <td>25.00</td> <td>24.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>5.00</td>	220.00	224.00	8.00	7.00	6.00	5.00	4.50	3.50	2.50	1.50	0.50			488.00	494.00	26.00	25.00	24.00								5.00
232.00 9.00 8.00 7.00 6.00 4.75 4.00 3.00 2.00 19.00 18.00 17.00 27.00 25.00 25.00 27.00<	224.00	228.00	8.00	7.00	6.00	5.00	4.50	3.75	2.75	1.75	0.75			494.00	500.00	26.00	25.00	24.00								5.00
240.00 9.00 8.00 7.00 6.00 5.00 4.75 3.75 2.75 1.75 0.75 54.00 25.00 24.00 23.00 21.00 20.00 18.00 245.00 9.00 8.00 7.00 6.00 5.00 4.75 3.75 2.75 1.75 0.75 54.00 28.00 27.00 24.00 23.00 21.00 20.00 18.00 255.00 10.00 9.00 8.00 7.00 50.00 24.00 27.00 24.00 27.00 21.00 20.00 19.00 255.00 10.00 9.00 8.00 7.00 50.00 24.00 27.00 24.00 27.00 21.00	228.00 232.00	232.00 236.00	00.6	8.00	7.00	6.00	4.75 5.00	4.00	3.25	2.25	1.25	0.25		500.00 506.00	506.00 512.00	27.00 27.00	26.00 26.00	25.00 25.00								6.00 6.00
245.00 9.00 8.00 7.00 6.00 5.00 4.75 3.75 2.75 1.75 0.75 518.00 52.00 27.00 24.00 25.00 24.00 20.00 19.00 18.00 250.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00 29.00 27.00 28.00 27.00 29.00 27.00 29.00	236.00	240.00	9.00	8.00	7.00	6.00	5.00	4.25	3.50	2.50	1.50	0.50		512.00	518.00	28.00	27.00	25.00								6.00
250.00 10.00 9.00 8.00 7.00 6.00 5.00 4.00 3.00 2.00 1.00 26.00 25.00 24.00 27.00 27.00 23.00 23.00 21.00 20.00 19.00 255.00 10.00 9.00 8.00 7.00 50.00 27.00 28.00 27.00 27.00 23.00 23.00 21.00 20.00 19.00 260.00 10.00 9.00 8.00 7.00 50.00 25.00 21.00 20.00 21.00	240.00	245.00	9.00	8.00	7.00	6.00	5.00	4.75	3.75	2.75	1.75	0.75		518.00	524.00	28.00	27.00	26.00								7.00
255.00 10.00 9.00 8.00 7.00 5.00 4.20 27.00 27.00 24.00 23.00 27.00 24.00 23.00 21.00 19.00 260.00 10.00 9.00 8.00 7.00 5.00 4.50 3.50 2.75 1.75 0.75 536.00 542.00 28.00 28.00 25.00 24.00 23.00 21.00 21.00 21.00 19.00 260.00 10.00 9.00 8.00 7.00 25.00 21.00	245.00	250.00	10.00	9.00	8.00	7.00	6.00	5.00	4.00	3.00	2.00			524.00	530.00	29.00	27.00	26.00								7.00
Exception Exception <thexception< th=""> Exception <thexception< th=""> Exception <thexception< th=""> <thexception< th=""> <thexc< td=""><td>250.00 255.00</td><td>255.00</td><td>10.00</td><td>9.00</td><td>8.00</td><td>7.00</td><td>6.00</td><td>5.00</td><td>4.25</td><td>3.25</td><td>2.25</td><td></td><td></td><td>530.00 536.00</td><td>536.00 542 00</td><td>29.00</td><td>28.00 28.00</td><td>27.00 27.00</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.8</td></thexc<></thexception<></thexception<></thexception<></thexception<>	250.00 255.00	255.00	10.00	9.00	8.00	7.00	6.00	5.00	4.25	3.25	2.25			530.00 536.00	536.00 542 00	29.00	28.00 28.00	27.00 27.00								00.8
and over 7.15% of the excess over 1215 plus - 84.00 82.00 81.00 79.00 78.00 77.00 74.00 73.00														-	1215.00				Use po	ercentag	e method		-	-	-	
82.00 81.00 80.00 79.00 78.00 77.00 75.00 74.00 73.00													-	- ``	and over			7.15%	of the ext	cess ove	r 1215 pli	- sn				
																84.00		81.00	80.00	79.00	78.00	0	7.00 7			2.00