CHAPTER 803

IMPOSITION OF TAX ON INDIVIDUALS

§5111. Imposition and rate of tax

A tax is imposed for each taxable year beginning on or after January 1, 2000, on the Maine taxable income of every resident individual of this State. The amount of the tax is determined as provided in this section. [PL 1999, c. 731, Pt. T, §1 (AMD).]

1. Single individuals and married persons filing separate returns.
[PL 1991, c. 824, Pt. A, §76 (AMD); PL 1991, c. 824, Pt. A, §79 (AFF); MRSA T. 36 §5111, sub-§1 (RP).]

1-A. Single individuals and married persons filing separate returns; tax years beginning 2000, 2001. For tax years beginning in 2000 or 2001, for single individuals and married persons filing separate returns:

If Maine taxable income is:	The tax is:
Less than $4,150	2% of the Maine taxable income
At least $4,150 but less than $8,250	$83 plus 4.5% of the excess over $4,150
At least $8,250 but less than $16,500	$268 plus 7% of the excess over $8,250
$16,500 or more	$846 plus 8.5% of the excess over $16,500

[PL 1999, c. 731, Pt. T, §2 (RPR).]

1-B. Single individuals and married persons filing separate returns; tax years from 2002 to 2012. For tax years beginning on or after January 1, 2002 but not later than December 31, 2012, for single individuals and married persons filing separate returns:

If Maine Taxable income is:	The tax is:
Less than $4,200	2% of the Maine taxable income
At least $4,200 but less than $8,350	$84 plus 4.5% of the excess over $4,200
At least $8,350 but less than $16,700	$271 plus 7% of the excess over $8,350
$16,700 or more	$856 plus 8.5% of the excess over $16,700

[PL 2011, c. 380, Pt. N, §1 (AMD); PL 2011, c. 380, Pt. N, §19 (AFF).]

1-C. Single individuals and married persons filing separate returns; tax year 2013. For tax years beginning on or after January 1, 2013 but not later than December 31, 2013, for single individuals and married persons filing separate returns:

If Maine Taxable income is:	The tax is:
At least $5,000 but less than $19,950	6.5% of the excess over $5,000
$19,950 or more	$972 plus 7.95% of the excess over $19,950

[PL 2013, c. 368, Pt. Q, §3 (AMD).]

1-D. Single individuals and married persons filing separate returns; tax years beginning 2014 and 2015. For tax years beginning in 2014 or 2015, for single individuals and married persons filing separate returns:

If Maine Taxable income is:	The tax is:
At least $5,200 but less than $20,900	6.5% of the excess over $5,200
$20,900 or more	$1,021 plus 7.95% of the excess over $20,900

[PL 2015, c. 267, Pt. DD, §2 (AMD).]

1-E. Single individuals and married persons filing separate returns; tax years beginning 2016. For tax years beginning in 2016, for single individuals and married persons filing separate returns:

If Maine taxable income is:	The tax is:
Less than $21,050	5.8% of the Maine taxable income
At least $21,050 but less than $37,500	$1,221 plus 6.75% of the excess over $21,050
$37,500 or more	$2,331 plus 7.15% of the excess over $37,500

[PL 2015, c. 267, Pt. DD, §3 (NEW).]

1-F. Single individuals and married persons filing separate returns; tax years beginning 2017. For tax years beginning on or after January 1, 2017, for single individuals and married persons filing separate returns:

If Maine taxable income is:	The tax is:
Less than $21,050	5.8% of the Maine taxable income
At least $21,050 but less than $50,000	$1,221 plus 6.75% of the excess over $21,050
$50,000 or more	$3,175 plus 7.15% of the excess over $50,000

[PL 2015, c. 267, Pt. DD, §3 (NEW).]

2. Heads of households.

[PL 1991, c. 824, Pt. A, §77 (AMD); PL 1991, c. 824, Pt. A, §79 (AFF); MRSA T. 36 §5111, sub-§2 (RP).]

2-A. Heads of households; tax years beginning 2000, 2001. For tax years beginning in 2000 or 2001, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine taxable income is:	The tax is:
Less than $6,200	2% of the Maine taxable income
At least $6,200 but less than $12,400	$124 plus 4.5% of the excess over $6,200
At least $12,400 but less than $24,750	$403 plus 7% of the excess over $12,400
$24,750 or more	$1,268 plus 8.5% of the excess over $24,750

[PL 1999, c. 731, Pt. T, §4 (RPR).]

2-B. Heads of households; tax years from 2002 to 2012. For tax years beginning on or after January 1, 2002 but not later than December 31, 2012, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine Taxable income is:	The tax is:
Less than $6,300	2% of the Maine taxable income
At least $6,300 but less than $12,500	$126 plus 4.5% of the excess over $6,300
At least $12,500 but less than $25,050	$405 plus 7% of the excess over $12,500
$25,050 or more	$1,284 plus 8.5% of the excess over $25,050

[PL 2011, c. 380, Pt. N, §3 (AMD); PL 2011, c. 380, Pt. N, §19 (AFF).]

2-C. Heads of households; tax year 2013. For tax years beginning on or after January 1, 2013 but not later than December 31, 2013, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine Taxable income is:	The tax is:
At least $7,500 but less than $29,900	6.5% of the excess over $7,500
$29,900 or more	$1,456 plus 7.95% of the excess over $29,900

[PL 2013, c. 368, Pt. Q, §5 (AMD).]

2-D. Heads of households; tax years beginning 2014 and 2015. For tax years beginning in 2014 or 2015, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine Taxable income is:	The tax is:
At least $7,850 but less than $31,350	6.5% of the excess over $7,850
$31,350 or more	$1,528 plus 7.95% of the excess over $31,350

[PL 2015, c. 267, Pt. DD, §4 (AMD).]

2-E. Heads of households; tax years beginning 2016. For tax years beginning in 2016, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine taxable income is:	The tax is:
Less than $31,550	5.8% of the Maine taxable income
At least $31,550 but less than $56,250	$1,830 plus 6.75% of the excess over $31,550
$56,250 or more	$3,497 plus 7.15% of the excess over $56,250

[PL 2015, c. 267, Pt. DD, §5 (NEW).]

2-F. Heads of households; tax years beginning 2017. For tax years beginning on or after January 1, 2017, for unmarried individuals or legally separated individuals who qualify as heads of households:

If Maine taxable income is:	The tax is:
Less than $31,550	5.8% of the Maine taxable income
At least $31,550 but less than $75,000	$1,830 plus 6.75% of the excess over $31,550
$75,000 or more	$4,763 plus 7.15% of the excess over $75,000

[PL 2015, c. 267, Pt. DD, §5 (NEW).]

3. Individuals filing married joint return or surviving spouses.

[PL 1991, c. 824, Pt. A, §78 (AMD); PL 1991, c. 824, Pt. A, §79 (AFF); MRSA T. 36 §5111, sub-§3 (RP).]

3-A. Individuals filing married joint return or surviving spouses; tax years beginning 2000, 2001. For tax years beginning in 2000 or 2001, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine taxable income is:	The tax is:
Less than $8,250	2% of the Maine taxable income
At least $8,250 but less than $16,500	$165 plus 4.5% of the excess over $8,250
At least $16,500 but less than $33,000	$536 plus 7% of the excess over $16,500
$33,000 or more	$1,691 plus 8.5% of the excess over $33,000

[PL 1999, c. 731, Pt. T, §6 (RPR).]

3-B. Individuals filing married joint return or surviving spouses; tax years from 2002 to 2012. For tax years beginning on or after January 1, 2002 but not later than December 31, 2012, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine Taxable income is:	The tax is:
Less than $8,400	2% of the Maine taxable income
At least $8,400 but less than $16,700	$168 plus 4.5% of the excess over $8,400
At least $16,700 but less than $33,400	$542 plus 7% of the excess over $16,700
$33,400 or more	$1,711 plus 8.5% of the excess over $33,400

[PL 2011, c. 380, Pt. N, §5 (AMD); PL 2011, c. 380, Pt. N, §19 (AFF).]

3-C. Individuals filing married joint return or surviving spouses; tax year 2013. For tax years beginning on or after January 1, 2013 but not later than December 31, 2013, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine Taxable income is:	The tax is:
At least $10,000 but less than $39,900	6.5% of the excess over $10,000
$39,900 or more	$1,944 plus 7.95% of the excess over $39,900

[PL 2013, c. 368, Pt. Q, §7 (AMD).]

3-D. Individuals filing married joint return or surviving spouses; tax years beginning 2014 and 2015. For tax years beginning in 2014 or 2015, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine Taxable income is:	The tax is:
At least $10,450 but less than $41,850	6.5% of the excess over $10,450
$41,850 or more	$2,041 plus 7.95% of the excess over $41,850

[PL 2015, c. 267, Pt. DD, §6 (AMD).]

3-E. Individuals filing married joint returns or surviving spouses; tax years beginning 2016. For tax years beginning in 2016, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine taxable income is:	The tax is:
Less than $42,100	5.8% of the Maine taxable income
At least $42,100 but less than $75,000	$2,442 plus 6.75% of the excess over $42,100
$75,000 or more	$4,663 plus 7.15% of the excess over $75,000

[PL 2015, c. 267, Pt. DD, §7 (NEW).]

3-F. Individuals filing married joint returns or surviving spouses; tax years beginning 2017. For tax years beginning on or after January 1, 2017, for individuals filing married joint returns or surviving spouses permitted to file a joint return:

If Maine taxable income is:	The tax is:
Less than $42,100	5.8% of the Maine taxable income
At least $42,100 but less than $100,000	$2,442 plus 6.75% of the excess over $42,100
$100,000 or more	$6,350 plus 7.15% of the excess over $100,000

[PL 2015, c. 267, Pt. DD, §7 (NEW).]

4. Nonresident individuals.
[PL 1987, c. 819, §2 (RP).]

4. Additional tax. Additionally, a tax is imposed for each taxable year on the Maine adjusted gross income of every nonresident individual. The amount of the tax equals the tax computed under this section and chapter 805 as if the nonresident individual were a resident individual, multiplied by the ratio of the nonresident individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the nonresident individual's entire federal adjusted gross income, as modified by section 5122.
[PL 2009, c. 434, §62 (AMD).]

5. Income tax surcharge.
[PL 2009, c. 434, §63 (RP).]

6. Income tax surcharge to advance public kindergarten to grade 12 education.

[PL 2017, c. 284, Pt. D, §2 (RP); PL 2017, c. 284, Pt. D, §3 (AFF).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1975, c. 660, §6 (RPR). PL 1975, c. 661 (RPR). PL 1977, c. 686, §7 (AMD). IB 1981, c. 2, §1 (AMD). PL 1983, c. 3, §1 (AMD). PL 1983, c. 571, §18 (RPR). PL 1985, c. 535, §14 (RPR). PL 1985, c. 783, §§19,20 (AMD). PL 1987, c. 504, §7 (AMD). PL 1987, c. 819, §2 (RPR). PL 1989, c. 495, §§1,9 (RPR). PL 1989, c. 596, §§J1,2,7 (AMD). PL 1991, c. 528, §§YY1-6,ZZ1 (AMD). PL 1991, c. 528, §§YY7,8,ZZ4, RRR (AFF). PL 1991, c. 591, §§YY1-6,ZZ1 (AMD). PL 1991, c. 591, §§YY7,8,ZZ4 (AFF). PL 1991, c. 824, §§A76-78 (AMD). PL 1991, c. 824, §§A79,92,93 (AFF). PL 1999, c. 521, §B1 (AMD). PL 1999, c. 521, §B11 (AFF). PL 1999, c. 731, §T1 (AMD). PL 1999, c. 731, §§T2-7 (AMD). PL 2009, c. 434, §§62, 63 (AMD). PL 2011, c. 380, Pt. N, §§1-6 (AMD). PL 2011, c. 380, Pt. N, §19 (AFF). PL 2013, c. 368, Pt. Q, §§3-8 (AMD). PL 2015, c. 267, Pt. DD, §§2-7 (AMD). IB 2015, c. 4, §2 (AMD). PL 2017, c. 284, Pt. D, §2 (AMD). PL 2017, c. 284, Pt. D, §3 (AFF).

§5111-A. Alternative method of computation

In lieu of a tax computed exactly according to the rates set forth in section 5111, taxpayers may utilize a tax table. The State Tax Assessor shall prepare and issue tables approximating as near as practicable the tax computed using section 5111 for this express purpose. [PL 1987, c. 819, §3 (RPR).]

SECTION HISTORY

PL 1971, c. 61, §4 (NEW). PL 1975, c. 765, §26 (AMD). PL 1987, c. 819, §3 (RPR).

§5111-B. Revenue targeting

(REPEALED)

SECTION HISTORY

PL 1995, c. 368, §VV1 (NEW). PL 1997, c. 24, §C10 (RP).

§5112. Cross references

For application of the tax to estates and trusts, see chapter 809, for application to partnerships, chapter 815. [P&SL 1969, c. 154, §F/§1 (NEW).]

SECTION HISTORY

P&SL 1969, c. 154, §F/§1 (NEW).

§5113. Surviving spouse

A taxpayer who qualifies and files a federal income tax return utilizing the joint return tax rates as a surviving spouse may file in a similar manner with the State. [PL 1983, c. 571, §19 (RPR).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1983, c. 571, §19 (RPR).

§5114. Self-employed sternmen

(REPEALED)

SECTION HISTORY

PL 1975, c. 627, §2A (NEW). PL 1983, c. 571, §20 (RP).

§5115. Head of household

(REPEALED)

SECTION HISTORY

PL 1977, c. 686, §8 (NEW). PL 1983, c. 571, §21 (RP).

§5116. Tax waiver for combat casualty

A taxpayer whose income tax liability is forgiven pursuant to Section 692 of the Code for any tax year is entitled to a waiver of state income tax for the same tax year, including any related interest and penalty, in the same manner in which the federal tax liability is forgiven. In the case of a joint return, the waiver is equal to the proportion of the tax on the joint return equal to the ratio of the deceased taxpayer's tax liability computed as if both taxpayers were filing separately to the sum of the deceased taxpayer's tax liability and the taxpayer's spouse's tax liability computed as if filing separately. [PL 2003, c. 287, §1 (NEW); PL 2003, c. 287, §2 (AFF).]

SECTION HISTORY

PL 2003, c. 287, §1 (NEW). PL 2003, c. 287, §2 (AFF).

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