

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET
2012 MAINE INCOME TAX WITHHOLDING
PERCENTAGE METHOD**

Following are percentage method instructions and rate schedules for weekly, biweekly, semimonthly, monthly, and daily or miscellaneous payroll periods.

Step 1 – Multiply amount from table below by the number of allowances the employee claims:

<u>Payroll Period</u>	<u>Amount Per Withholding Allowance</u>
Weekly	\$ 54.81
Biweekly	\$109.62
Semimonthly	\$118.75
Monthly	\$237.50
Daily or Miscellaneous	\$ 10.96

Step 2 – Subtract the result of Step 1 from the employee's gross wage.

Step 3 – Adjustment for Nonresident Aliens. If the employee is a nonresident alien, increase the wages by the amount indicated below for the applicable payroll period. Do not make this adjustment for employees who are a resident of the United States.

Payroll Period	Add Additional
Weekly	\$114.42
Biweekly	\$228.85
Semimonthly	\$247.92
Monthly	\$495.83
Daily or Miscellaneous	\$ 22.88

Step 4 – Compute the withholding amount using the following tax rate schedule for the appropriate payroll period and marital status.

FOR SINGLE TAXPAYERS

WEEKLY

If the wage is at least:		The tax is:	
\$ 0.00	but less than \$ 59.62	0.0%	
\$ 59.62	but less than \$ 157.69	2.0% of excess over	\$ 59.62
\$ 157.69	but less than \$ 254.81	\$ 1.96 plus 4.5% of excess over	\$ 157.69
\$ 254.81	but less than \$ 450.96	\$ 6.33 plus 7.0% of excess over	\$ 254.81
\$ 450.96	or more	\$ 20.06 plus 8.5% of excess over	\$ 450.96

BIWEEKLY

If the wage is at least:		The tax is:	
\$ 0.00	but less than \$ 119.23	0.0%	
\$ 119.23	but less than \$ 315.38	2.0% of excess over	\$ 119.23
\$ 315.38	but less than \$ 509.62	\$ 3.92 plus 4.5% of excess over	\$ 315.38
\$ 509.62	but less than \$ 901.92	\$ 12.66 plus 7.0% of excess over	\$ 509.62
\$ 901.92	or more	\$ 40.12 plus 8.5% of excess over	\$ 901.92

SEMIMONTHLY

If the wage is at least:		The tax is:	
\$ 0.00	but less than \$ 129.17	0.0%	
\$ 129.17	but less than \$ 341.67	2.0% of excess over	\$ 129.17
\$ 341.67	but less than \$ 552.08	\$ 4.25 plus 4.5% of excess over	\$ 341.67
\$ 552.08	but less than \$ 977.08	\$ 13.72 plus 7.0% of excess over	\$ 552.08
\$ 977.08	or more	\$ 43.47 plus 8.5% of excess over	\$ 977.08

MONTHLY

If the wage is at least:		The tax is:	
\$ 0.00	but less than \$ 258.33	0.0%	
\$ 258.33	but less than \$ 683.33	2.0% of excess over	\$ 258.33
\$ 683.33	but less than \$ 1,104.17	\$ 8.50 plus 4.5% of excess over	\$ 683.33
\$ 1,104.17	but less than \$ 1,954.17	\$ 27.44 plus 7.0% of excess over	\$ 1,104.17
\$ 1,954.17	or more	\$ 86.94 plus 8.5% of excess over	\$ 1,954.17

DAILY OR MISCELLANEOUS

If the wage is at least:		The tax is:	
\$ 0.00	but less than \$ 11.92	0.0%	
\$ 11.92	but less than \$ 31.54	2.0% of excess over	\$ 11.92
\$ 31.54	but less than \$ 50.96	\$ 0.39 plus 4.5% of excess over	\$ 31.54
\$ 50.96	but less than \$ 90.19	\$ 1.27 plus 7.0% of excess over	\$ 50.96
\$ 90.19	or more	\$ 4.01 plus 8.5% of excess over	\$ 90.19

FOR MARRIED TAXPAYERS

WEEKLY

If the wage is
at least:

\$ 0.00	but less than	\$ 174.04
\$ 174.04	but less than	\$ 370.19
\$ 370.19	but less than	\$ 565.38
\$ 565.38	but less than	\$ 956.73
\$ 956.73	or more	

The tax is:

	0.0%	
	2.0% of excess over	\$ 174.04
\$ 3.92 plus 4.5% of excess over		\$ 370.19
\$ 12.71 plus 7.0% of excess over		\$ 565.38
\$ 40.10 plus 8.5% of excess over		\$ 956.73

BIWEEKLY

If the wage is
at least:

\$ 0.00	but less than	\$ 348.08
\$ 348.08	but less than	\$ 740.38
\$ 740.38	but less than	\$ 1,130.77
\$ 1,130.77	but less than	\$ 1,913.46
\$ 1,913.46	or more	

The tax is:

	0.0%	
	2.0% of excess over	\$ 348.08
\$ 7.85 plus 4.5% of excess over		\$ 740.38
\$ 25.41 plus 7.0% of excess over		\$ 1,130.77
\$ 80.20 plus 8.5% of excess over		\$ 1,913.46

SEMIMONTHLY

If the wage is
at least:

\$ 0.00	but less than	\$ 377.08
\$ 377.08	but less than	\$ 802.08
\$ 802.08	but less than	\$ 1,225.00
\$ 1,225.00	but less than	\$ 2,072.92
\$ 2,072.92	or more	

The tax is:

	0.0%	
	2.0% of excess over	\$ 377.08
\$ 8.50 plus 4.5% of excess over		\$ 802.08
\$ 27.53 plus 7.0% of excess over		\$ 1,225.00
\$ 86.89 plus 8.5% of excess over		\$ 2,072.92

MONTHLY

If the wage is
at least:

\$ 0.00	but less than	\$ 754.17
\$ 754.17	but less than	\$ 1,604.17
\$ 1,604.17	but less than	\$ 2,450.00
\$ 2,450.00	but less than	\$ 4,145.83
\$ 4,145.83	or more	

The tax is:

	0.0%	
	2.0% of excess over	\$ 754.17
\$ 17.00 plus 4.5% of excess over		\$ 1,604.17
\$ 55.06 plus 7.0% of excess over		\$ 2,450.00
\$ 173.77 plus 8.5% of excess over		\$ 4,145.83

DAILY OR MISCELLANEOUS

If the wage is
at least:

\$ 0.00	but less than	\$ 34.81
\$ 34.81	but less than	\$ 74.04
\$ 74.04	but less than	\$ 113.08
\$ 113.08	but less than	\$ 191.35
\$ 191.35	or more	

The tax is:

	0.0%	
	2.0% of excess over	\$ 34.81
\$ 0.79 plus 4.5% of excess over		\$ 74.04
\$ 2.54 plus 7.0% of excess over		\$ 113.08
\$ 8.02 plus 8.5% of excess over		\$ 191.35