

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET
2002 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 - 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:		The tax is:	
Less than	\$ 35.58	0%	
\$ 35.58 but less than	\$ 116.35	2% of excess over	\$ 35.58
\$ 116.35 but less than	\$ 196.15	\$ 1.62 plus 4.5% of excess over	\$ 116.35
\$ 196.15 but less than	\$ 356.73	\$ 5.21 plus 7% of excess over	\$ 196.15
\$ 356.73 or more		\$ 16.45 plus 8.5% of excess over	\$ 356.73

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 71.15	0%	
\$ 71.15 but less than	\$ 232.69	2% of excess over	\$ 71.15
\$ 232.69 but less than	\$ 392.31	\$ 3.23 plus 4.5% of excess over	\$ 232.69
\$ 392.31 but less than	\$ 713.46	\$ 10.41 plus 7% of excess over	\$ 392.31
\$ 713.46 or more		\$ 32.89 plus 8.5% of excess over	\$ 713.46

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 77.08	0%	
\$ 77.08 but less than	\$ 252.08	2% of excess over	\$ 77.08
\$ 252.08 but less than	\$ 425.00	\$ 3.50 plus 4.5% of excess over	\$ 252.08
\$ 425.00 but less than	\$ 772.92	\$ 11.28 plus 7% of excess over	\$ 425.00
\$ 772.92 or more		\$ 35.64 plus 8.5% of excess over	\$ 772.92

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 154.17	0%	
\$ 154.17 but less than	\$ 504.17	2% of excess over	\$ 154.17
\$ 504.17 but less than	\$ 850.00	\$ 7.00 plus 4.5% of excess over	\$ 504.17
\$ 850.00 but less than	\$ 1,545.83	\$ 22.56 plus 7% of excess over	\$ 850.00
\$ 1,545.83 or more		\$ 71.27 plus 8.5% of excess over	\$ 1,545.83

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 7.12	0%	
\$ 7.12 but less than	\$ 23.27	2% of excess over	\$ 7.12
\$ 23.27 but less than	\$ 39.23	\$ 0.32 plus 4.5% of excess over	\$ 23.27
\$ 39.23 but less than	\$ 71.35	\$ 1.04 plus 7% of excess over	\$ 39.23
\$ 71.35 or more		\$ 3.29 plus 8.5% of excess over	\$ 71.35

FOR MARRIED TAXPAYERS

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 96.15	0%	
\$ 96.15	but less than \$ 257.69	2% of excess over	\$ 96.15
\$ 257.69	but less than \$ 417.31	\$ 3.23 plus 4.5% of excess over	\$ 257.69
\$ 417.31	but less than \$ 738.46	\$ 10.41 plus 7% of excess over	\$ 417.31
\$ 738.46	or more	\$ 32.89 plus 8.5% of excess over	\$ 738.46

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 192.31	0%	
\$ 192.31	but less than \$ 515.38	2% of excess over	\$ 192.31
\$ 515.38	but less than \$ 834.62	\$ 6.46 plus 4.5% of excess over	\$ 515.38
\$ 834.62	but less than \$ 1,476.92	\$ 20.83 plus 7% of excess over	\$ 834.62
\$ 1,476.92	or more	\$ 65.79 plus 8.5% of excess over	\$ 1,476.92

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 208.33	0%	
\$ 208.33	but less than \$ 558.33	2% of excess over	\$ 208.33
\$ 558.33	but less than \$ 904.17	\$ 7.00 plus 4.5% of excess over	\$ 558.33
\$ 904.17	but less than \$ 1,600.00	\$ 22.56 plus 7% of excess over	\$ 904.17
\$ 1,600.00	or more	\$ 71.27 plus 8.5% of excess over	\$ 1,600.00

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 416.67	0%	
\$ 416.67	but less than \$ 1,116.67	2% of excess over	\$ 416.67
\$ 1,116.67	but less than \$ 1,808.33	\$ 14.00 plus 4.5% of excess over	\$ 1,116.67
\$ 1,808.33	but less than \$ 3,200.00	\$ 45.13 plus 7% of excess over	\$ 1,808.33
\$ 3,200.00	or more	\$142.54 plus 8.5% of excess over	\$ 3,200.00

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 19.23	0%	
\$ 19.23	but less than \$ 51.54	2% of excess over	\$ 19.23
\$ 51.54	but less than \$ 83.46	\$ 0.65 plus 4.5% of excess over	\$ 51.54
\$ 83.46	but less than \$ 147.69	\$ 2.08 plus 7% of excess over	\$ 83.46
\$ 147.69	or more	\$ 6.58 plus 8.5% of excess over	\$ 147.69

OPTIONAL FOR MARRIED TAXPAYERS WITH TWO INCOMES

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 48.08	0%	
\$ 48.08 but less than	\$ 128.85	2% of excess over	\$ 48.08
\$ 128.85 but less than	\$ 208.65	\$ 1.62 plus 4.5% of excess over	\$ 128.85
\$ 208.65 but less than	\$ 369.23	\$ 5.21 plus 7% of excess over	\$ 208.65
\$ 369.23 or more		\$ 16.45 plus 8.5% of excess over	\$ 369.23

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 96.15	0%	
\$ 96.15 but less than	\$ 257.69	2% of excess over	\$ 96.15
\$ 257.69 but less than	\$ 417.31	\$ 3.23 plus 4.5% of excess over	\$ 257.69
\$ 417.31 but less than	\$ 738.46	\$ 10.41 plus 7% of excess over	\$ 417.31
\$ 738.46 or more		\$ 32.89 plus 8.5% of excess over	\$ 738.46

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 104.17	0%	
\$ 104.17 but less than	\$ 279.17	2% of excess over	\$ 104.17
\$ 279.17 but less than	\$ 452.08	\$ 3.50 plus 4.5% of excess over	\$ 279.17
\$ 452.08 but less than	\$ 800.00	\$ 11.28 plus 7% of excess over	\$ 452.08
\$ 800.00 or more		\$ 35.64 plus 8.5% of excess over	\$ 800.00

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 208.33	0%	
\$ 208.33 but less than	\$ 558.33	2% of excess over	\$ 208.33
\$ 558.33 but less than	\$ 904.17	\$ 7.00 plus 4.5% of excess over	\$ 558.33
\$ 904.17 but less than	\$ 1,600.00	\$ 22.56 plus 7% of excess over	\$ 904.17
\$ 1,600.00 or more		\$ 71.27 plus 8.5% of excess over	\$ 1,600.00

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 9.62	0%	
\$ 9.62 but less than	\$ 25.77	2% of excess over	\$ 9.62
\$ 25.77 but less than	\$ 41.73	\$ 0.32 plus 4.5% of excess over	\$ 25.77
\$ 41.73 but less than	\$ 73.85	\$ 1.04 plus 7% of excess over	\$ 41.73
\$ 73.85 or more		\$ 3.29 plus 8.5% of excess over	\$ 73.85