

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET
2007 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	\$ 48.08	0.0%	
\$ 48.08 but less than	\$ 139.42	2.0% of excess over	\$ 48.08
\$ 139.42 but less than	\$ 229.81	\$ 1.83 plus 4.5% of excess over	\$ 139.42
\$ 229.81 but less than	\$ 412.50	\$ 5.89 plus 7.0% of excess over	\$ 229.81
\$ 412.50 or more		\$ 18.68 plus 8.5% of excess over	\$ 412.50

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 96.15	0.0%	
\$ 96.15 but less than	\$ 278.85	2.0% of excess over	\$ 96.15
\$ 278.85 but less than	\$ 459.62	\$ 3.65 plus 4.5% of excess over	\$ 278.85
\$ 459.62 but less than	\$ 825.00	\$ 11.79 plus 7.0% of excess over	\$ 459.62
\$ 825.00 or more		\$ 37.37 plus 8.5% of excess over	\$ 825.00

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 104.17	0.0%	
\$ 104.17 but less than	\$ 302.08	2.0% of excess over	\$ 104.17
\$ 302.08 but less than	\$ 497.92	\$ 3.96 plus 4.5% of excess over	\$ 302.08
\$ 497.92 but less than	\$ 893.75	\$ 12.77 plus 7.0% of excess over	\$ 497.92
\$ 893.75 or more		\$ 40.48 plus 8.5% of excess over	\$ 893.75

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 208.33	0.0%	
\$ 208.33 but less than	\$ 604.17	2.0% of excess over	\$ 208.33
\$ 604.17 but less than	\$ 995.83	\$ 7.92 plus 4.5% of excess over	\$ 604.17
\$ 995.83 but less than	\$ 1,787.50	\$ 25.54 plus 7.0% of excess over	\$ 995.83
\$ 1,787.50 or more		\$ 80.96 plus 8.5% of excess over	\$ 1,787.50

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 9.62	0.0%	
\$ 9.62 but less than	\$ 27.88	2.0% of excess over	\$ 9.62
\$ 27.88 but less than	\$ 45.96	\$ 0.37 plus 4.5% of excess over	\$ 27.88
\$ 45.96 but less than	\$ 82.50	\$ 1.18 plus 7.0% of excess over	\$ 45.96
\$ 82.50 or more		\$ 3.74 plus 8.5% of excess over	\$ 82.50

FOR MARRIED TAXPAYERS

WEEKLY

If the wage is:		The tax is:	
Less than	\$ 116.35	0.0%	
\$ 116.35	but less than \$ 299.04	2.0% of excess over	\$ 116.35
\$ 299.04	but less than \$ 480.77	\$ 3.65 plus 4.5% of excess over	\$ 299.04
\$ 480.77	but less than \$ 846.15	\$ 11.83 plus 7.0% of excess over	\$ 480.77
\$ 846.15	or more	\$ 37.41 plus 8.5% of excess over	\$ 846.15

BIWEEKLY

If the wage is:		The tax is:	
Less than	\$ 232.69	0.0%	
\$ 232.69	but less than \$ 598.08	2.0% of excess over	\$ 232.69
\$ 598.08	but less than \$ 961.54	\$ 7.31 plus 4.5% of excess over	\$ 598.08
\$ 961.54	but less than \$ 1,692.31	\$ 23.66 plus 7.0% of excess over	\$ 961.54
\$ 1,692.31	or more	\$ 74.82 plus 8.5% of excess over	\$ 1,692.31

SEMIMONTHLY

If the wage is:		The tax is:	
Less than	\$ 252.08	0.0%	
\$ 252.08	but less than \$ 647.92	2.0% of excess over	\$ 252.08
\$ 647.92	but less than \$ 1,041.67	\$ 7.92 plus 4.5% of excess over	\$ 647.92
\$ 1,041.67	but less than \$ 1,833.33	\$ 25.64 plus 7.0% of excess over	\$ 1,041.67
\$ 1,833.33	or more	\$ 81.05 plus 8.5% of excess over	\$ 1,833.33

MONTHLY

If the wage is:		The tax is:	
Less than	\$ 504.17	0.0%	
\$ 504.17	but less than \$ 1,295.83	2.0% of excess over	\$ 504.17
\$ 1,295.83	but less than \$ 2,083.33	\$ 15.83 plus 4.5% of excess over	\$ 1,295.83
\$ 2,083.33	but less than \$ 3,666.67	\$ 51.27 plus 7.0% of excess over	\$ 2,083.33
\$ 3,666.67	or more	\$162.10 plus 8.5% of excess over	\$ 3,666.67

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:	
Less than	\$ 23.27	0.0%	
\$ 23.27	but less than \$ 59.81	2.0% of excess over	\$ 23.27
\$ 59.81	but less than \$ 96.15	\$ 0.73 plus 4.5% of excess over	\$ 59.81
\$ 96.15	but less than \$ 169.23	\$ 2.37 plus 7.0% of excess over	\$ 96.15
\$ 169.23	or more	\$ 7.48 plus 8.5% of excess over	\$ 169.23