

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET
2001 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			0%	
\$ 32.69	but less than	\$ 112.50	2% of excess over	\$ 32.69
\$ 112.50	but less than	\$ 191.35	\$ 1.60 plus 4.5% of excess over	\$ 112.50
\$ 191.35	but less than	\$ 350.00	\$ 5.15 plus 7% of excess over	\$ 191.35
\$ 350.00	or more		\$ 16.26 plus 8.5% of excess over	\$ 350.00

BIWEEKLY

If the wage is:		The tax is:		
Less than			0%	
\$ 65.38	but less than	\$ 225.00	2% of excess over	\$ 65.38
\$ 225.00	but less than	\$ 382.69	\$ 3.19 plus 4.5% of excess over	\$ 225.00
\$ 382.69	but less than	\$ 700.00	\$ 10.29 plus 7% of excess over	\$ 382.69
\$ 700.00	or more		\$ 32.50 plus 8.5% of excess over	\$ 700.00

SEMIMONTHLY

If the wage is:		The tax is:		
Less than			0%	
\$ 70.83	but less than	\$ 243.75	2% of excess over	\$ 70.83
\$ 243.75	but less than	\$ 414.58	\$ 3.46 plus 4.5% of excess over	\$ 243.75
\$ 414.58	but less than	\$ 758.33	\$ 11.15 plus 7% of excess over	\$ 414.58
\$ 758.33	or more		\$ 35.21 plus 8.5% of excess over	\$ 758.33

MONTHLY

If the wage is:		The tax is:		
Less than			0%	
\$ 141.67	but less than	\$ 487.50	2% of excess over	\$ 141.67
\$ 487.50	but less than	\$ 829.17	\$ 6.92 plus 4.5% of excess over	\$ 487.50
\$ 829.17	but less than	\$ 1,516.67	\$ 22.30 plus 7% of excess over	\$ 829.17
\$ 1,516.67	or more		\$ 70.43 plus 8.5% of excess over	\$ 1,516.67

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:		
Less than			0%	
\$ 6.54	but less than	\$ 22.50	2% of excess over	\$ 6.54
\$ 22.50	but less than	\$ 38.27	\$ 0.32 plus 4.5% of excess over	\$ 22.50
\$ 38.27	but less than	\$ 70.00	\$ 1.03 plus 7% of excess over	\$ 38.27
\$ 70.00	or more		\$ 3.25 plus 8.5% of excess over	\$ 70.00

FOR MARRIED TAXPAYERS

WEEKLY

If the wage is:		The tax is:		
Less than		\$ 91.34	0%	
\$ 91.34	but less than	\$ 249.99	2% of excess over	\$ 91.34
\$ 249.99	but less than	\$ 408.64	\$ 3.17 plus 4.5% of excess over	\$ 249.99
\$ 408.64	but less than	\$ 725.95	\$ 10.31 plus 7% of excess over	\$ 408.64
\$ 725.95	or more		\$ 32.52 plus 8.5% of excess over	\$ 725.95

BIWEEKLY

If the wage is:		The tax is:		
Less than		\$ 182.69	0%	
\$ 182.69	but less than	\$ 500.00	2% of excess over	\$ 182.69
\$ 500.00	but less than	\$ 817.31	\$ 6.35 plus 4.5% of excess over	\$ 500.00
\$ 817.31	but less than	\$ 1,451.93	\$ 20.63 plus 7% of excess over	\$ 817.31
\$ 1,451.93	or more		\$ 65.05 plus 8.5% of excess over	\$ 1,451.93

SEMIMONTHLY

If the wage is:		The tax is:		
Less than		\$ 197.92	0%	
\$ 197.92	but less than	\$ 541.67	2% of excess over	\$ 197.92
\$ 541.67	but less than	\$ 885.42	\$ 6.88 plus 4.5% of excess over	\$ 541.67
\$ 885.42	but less than	\$ 1,572.92	\$ 22.35 plus 7% of excess over	\$ 885.42
\$ 1,572.92	or more		\$ 70.48 plus 8.5% of excess over	\$ 1,572.92

MONTHLY

If the wage is:		The tax is:		
Less than		\$ 395.83	0%	
\$ 395.83	but less than	\$ 1,083.33	2% of excess over	\$ 395.83
\$ 1,083.33	but less than	\$ 1,770.83	\$ 13.75 plus 4.5% of excess over	\$ 1,083.33
\$ 1,770.83	but less than	\$ 3,145.83	\$ 44.69 plus 7% of excess over	\$ 1,770.83
\$ 3,145.83	or more		\$140.94 plus 8.5% of excess over	\$ 3,145.83

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:		
Less than		\$ 18.27	0%	
\$ 18.27	but less than	\$ 50.00	2% of excess over	\$ 18.27
\$ 50.00	but less than	\$ 81.73	\$ 0.63 plus 4.5% of excess over	\$ 50.00
\$ 81.73	but less than	\$ 145.19	\$ 2.06 plus 7% of excess over	\$ 81.73
\$ 145.19	or more		\$ 6.50 plus 8.5% of excess over	\$ 145.19

OPTIONAL FOR MARRIED TAXPAYERS WITH TWO INCOMES

WEEKLY

If the wage is:		The tax is:		
Less than			0%	
\$ 45.67	but less than	\$ 125.00	2% of excess over	\$ 45.67
\$ 125.00	but less than	\$ 204.33	\$ 1.59 plus 4.5% of excess over	\$ 125.00
\$ 204.33	but less than	\$ 362.98	\$ 5.16 plus 7% of excess over	\$ 204.33
\$ 362.98	or more		\$ 16.27 plus 8.5% of excess over	\$ 362.98

BIWEEKLY

If the wage is:		The tax is:		
Less than			0%	
\$ 91.35	but less than	\$ 250.00	2% of excess over	\$ 91.35
\$ 250.00	but less than	\$ 408.65	\$ 3.17 plus 4.5% of excess over	\$ 250.00
\$ 408.65	but less than	\$ 725.96	\$ 10.31 plus 7% of excess over	\$ 408.65
\$ 725.96	or more		\$ 32.52 plus 8.5% of excess over	\$ 725.96

SEMIMONTHLY

If the wage is:		The tax is:		
Less than			0%	
\$ 98.96	but less than	\$ 270.84	2% of excess over	\$ 98.96
\$ 270.84	but less than	\$ 442.72	\$ 3.44 plus 4.5% of excess over	\$ 270.84
\$ 442.72	but less than	\$ 786.47	\$ 11.17 plus 7% of excess over	\$ 442.72
\$ 786.47	or more		\$ 35.23 plus 8.5% of excess over	\$ 786.47

MONTHLY

If the wage is:		The tax is:		
Less than			0%	
\$ 197.92	but less than	\$ 541.67	2% of excess over	\$ 197.92
\$ 541.67	but less than	\$ 885.42	\$ 6.88 plus 4.5% of excess over	\$ 541.67
\$ 885.42	but less than	\$ 1,572.92	\$ 22.35 plus 7% of excess over	\$ 885.42
\$ 1,572.92	or more		\$ 70.48 plus 8.5% of excess over	\$ 1,572.92

DAILY OR MISCELLANEOUS

If the wage is:		The tax is:		
Less than			0%	
\$ 9.14	but less than	\$ 25.01	2% of excess over	\$ 9.14
\$ 25.01	but less than	\$ 40.88	\$ 0.32 plus 4.5% of excess over	\$ 25.01
\$ 40.88	but less than	\$ 72.61	\$ 1.03 plus 7% of excess over	\$ 40.88
\$ 72.61	or more		\$ 3.25 plus 8.5% of excess over	\$ 72.61