

**SUPPLEMENT TO WITHHOLDING TABLES BOOKLET  
2014 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	\$ 75.96
Biweekly	\$151.92
Semimonthly	\$164.54
Monthly	\$329.17
Daily or Miscellaneous	\$ 15.19

**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	\$119.23
Biweekly	\$238.46
Semimonthly	\$258.33
Monthly	\$516.67
Daily or Miscellaneous	\$ 23.85

**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	\$ 164.42	0.00%		
\$ 164.42	but less than	\$ 466.35	6.50% of excess over	\$ 164.42	
\$ 466.35	or more		\$ 19.63 plus 7.95% of excess over	\$ 466.35	

### BIWEEKLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 328.85	0.00%		
\$ 328.85	but less than	\$ 932.69	6.50% of excess over	\$ 328.85	
\$ 932.69	or more		\$ 39.25 plus 7.95% of excess over	\$ 932.69	

### SEMIMONTHLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 356.25	0.00%		
\$ 356.25	but less than	\$ 1,010.42	6.50% of excess over	\$ 356.25	
\$ 1,010.42	or more		\$ 42.52 plus 7.95% of excess over	\$ 1,010.42	

### MONTHLY

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 712.50	0.00%		
\$ 712.50	but less than	\$ 2,020.83	6.50% of excess over	\$ 712.50	
\$ 2,020.83	or more		\$ 85.04 plus 7.95% of excess over	\$ 2,020.83	

### DAILY OR MISCELLANEOUS

If the wage is at least:			The tax is:		
\$ 0.00	but less than	\$ 32.88	0.00%		
\$ 32.88	but less than	\$ 93.27	6.50% of excess over	\$ 32.88	
\$ 93.27	or more		\$ 3.93 plus 7.95% of excess over	\$ 93.27	

## FOR MARRIED TAXPAYERS

### WEEKLY

If the wage is  
at least:

\$ 0.00 but less than \$ 384.62  
\$ 384.62 but less than \$ 988.46  
\$ 988.46 or more

The tax is:

0.00%  
6.50% of excess over \$ 384.62  
\$ 39.25 plus 7.95% of excess over \$ 988.46

### BIWEEKLY

If the wage is  
at least:

\$ 0.00 but less than \$ 769.23  
\$ 769.23 but less than \$ 1,976.92  
\$ 1,976.92 or more

The tax is:

0.00%  
6.50% of excess over \$ 769.23  
\$ 78.50 plus 7.95% of excess over \$ 1,976.92

### SEMIMONTHLY

If the wage is  
at least:

\$ 0.00 but less than \$ 833.33  
\$ 833.33 but less than \$ 2,141.67  
\$ 2,141.67 or more

The tax is:

0.00%  
6.50% of excess over \$ 833.33  
\$ 85.04 plus 7.95% of excess over \$ 2,141.67

### MONTHLY

If the wage is  
at least:

\$ 0.00 but less than \$ 1,666.67  
\$ 1,666.67 but less than \$ 4,283.33  
\$ 4,283.33 or more

The tax is:

0.00%  
6.50% of excess over \$ 1,666.67  
\$170.08 plus 7.95% of excess over \$ 4,283.33

### DAILY OR MISCELLANEOUS

If the wage is  
at least:

\$ 0.00 but less than \$ 76.92  
\$ 76.92 but less than \$ 197.69  
\$ 197.69 or more

The tax is:

0.00%  
6.50% of excess over \$ 76.92  
\$ 7.85 plus 7.95% of excess over \$ 197.69