

## Maine State Income Tax Information

<b>State Abbreviation:</b>	ME
<b>State Tax Withholding State Code:</b>	23
<b>Acceptable Exemption Form:</b>	W-4 or W-4ME
<b>Basis for Withholding:</b>	State Exemptions
<b>Acceptable Exemption Data:</b>	S, M/Number of Allowances
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	Determine the Total Number of Allowances Claimed field as follows: <b>First Position</b> - S = Single; Q = Nonresident Alien; M = Married. <b>Second and Third Positions</b> - Enter the number of allowances claimed. If less than 10, precede with a 0 (zero).
<b>Additional Information:</b>	None.

### Withholding Formula ▶(Effective Pay Period 06, 2013)◀

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program and Flexible Spending Account - health care and dependent care deductions) from the amount computed in step 1.
3. Add the taxable biweekly fringe benefits (i.e., taxable life insurance) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 4 to determine the taxable income.

$$\text{Exemption Allowance} = \text{▶\$3,900◀} \times \text{Number of Exemptions.}$$

6. If the employee is a nonresident alien, add ▶\$6,100◀ to employee's taxable wages. The employee will be taxed as having filed as a Single Taxpayer.
7. Apply the taxable income computed in step 5 or step 6 for Nonresident Alien to the following table to determine the annual Maine income tax withholding.

**Tax Withholding Table**

**Single (Filing Status S)  
or  
Nonresident Alien (Filing Status Q)**

<b>If the Amount of Taxable Income Is:</b>		<b>The Amount of Maine Tax Withholding Should Be:</b>			
<b>Over:</b>	<b>But Not Over:</b>				<b>Of Excess Over:</b>
0	▶8,450	0	plus	0.00%	0
8,450	24,150	0	plus	6.50%	8,450
24,150	and over	1,021	plus	7.95%	24,150◀

**Tax Withholding Table**

**Married (Filing Status M)**

<b>If the Amount of Taxable Income Is:</b>		<b>The Amount of Maine Tax Withholding Should Be:</b>			
<b>Over:</b>	<b>But Not Over:</b>				<b>Of Excess Over:</b>
0	▶17,750	0	plus	0.00%	0
17,750	49,150	0	plus	6.50%	17,750
49,150	and over	2,041	plus	7.95%	49,150◀

8. Divide the annual Maine income tax withholding determined by 26 and round to the nearest dollar to obtain the biweekly Maine income tax withholding.