Maine

**Current policy:** Non-refundable state EITC worth 5% of the Federal Credit

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Low 20%</th>
<th>2nd 20%</th>
<th>Mid 20%</th>
<th>4th 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low 20%</td>
<td>Less than $19,000</td>
<td>$19,000 – $32,000</td>
<td>$32,000 – $49,000</td>
<td>$49,000 – $79,000</td>
<td>$79,000 – $146,000</td>
<td>$146,000 – $328,000</td>
<td>$328,000 – Or More</td>
</tr>
<tr>
<td>Average Income in Group</td>
<td>$11,800</td>
<td>$25,100</td>
<td>$40,400</td>
<td>$62,000</td>
<td>$100,900</td>
<td>$197,900</td>
<td>$703,200</td>
</tr>
</tbody>
</table>

**Current Distribution of Maine's State & Local Taxes** (w/EITC impact)

1) **First Fix:** Convert to Fully Refundable 5% Credit

2) Make Credit Refundable and Increase to 16%

3) Make Credit Refundable and Increase to 20%

4) Make Credit Refundable and Increase to 30%

5) Make Credit Refundable and Increase to 40%

6) Make Credit Refundable and Increase to 50%

*The baseline distribution of taxes used in this report has been modified from the published *Who Pays?* results to reflect the following changes enacted in 2013: decoupling from the federal standard deduction for married filing jointly (MFJ) taxpayers (a decrease in the MFJ standard deduction), capping allowable itemized deductions at $27,500, and converting the state’s property tax circuit breaker from a more generous rebate to a less generous refundable personal income tax credit. The figures represent total state and local taxes as a share of income, post-federal offset. Due to rounding, the new tax distributions shown may not always precisely equal the current distribution minus the EITC offset.*