Percentage method of withholding for
2.25 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	Standard Deduction*
Weekly	$ 61.54	$ 64.42
Bi-weekly	$ 123.08	$ 128.25
Semi-monthly	$ 133.33	$ 139.58
Monthly	$ 266.67	$ 279.17
Quarterly	$ 800.00	$ 837.50
Annually	$ 3,200.00	$ 3,350.00
Daily	$ 8.77	$ 9.18

***** The standard Deduction is **$3,350.**

FORMULA

Total wages (before any deductions)

LESS Allowance for Standard Deduction

LESS Value of exemptions (number of exemptions times the allowable amount for one exemption as shown for the applicable payroll period)

Equals **TAXABLE INCOME**

Note: The number of exemptions to be used in this formula is determined from the Form MW507 (Maryland Employee Exemption Certificate) filed by your employee. Form MW507 is available on our Web site at **marylandcomptroller.gov**.

(a) Married Filing Joint or Head of Household

Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $13.70

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 412			7.00%	
$ 412	$ 481	28.85	plus	7.25%	$ 412
$ 481	$ 618	33.83	plus	7.50%	$ 481
$ 618	$ 824	44.13	plus	7.75%	$ 618
$ 824	$ 1,648	60.10	plus	8.00%	$ 824
$ 1,648	$ 3,297	126.00	plus	8.50%	$ 1,648
$ 3,297	$ --	266.17	plus	8.75%	$ 3,297

Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $96.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 2,885			7.00%	
$ 2,885	$ 3,365	201.92	plus	7.25%	$ 2,885
$ 3,365	$ 4,327	236.78	plus	7.50%	$ 3,365
$ 4,327	$ 5,769	308.89	plus	7.75%	$ 4,327
$ 5,769	$ 11,538	420.67	plus	8.00%	$ 5,769
$ 11,538	$ 23,077	882.17	plus	8.50%	$ 11,538
$ 23,077	$ --	1,862.99	plus	8.75%	$ 23,077

Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $192.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 5,769			7.00%	
$ 5,769	$ 6,731	403.85	plus	7.25%	$ 5,769
$ 6,731	$ 8,654	473.56	plus	7.50%	$ 6,731
$ 8,654	$ 11,538	617.79	plus	7.75%	$ 8,654
$ 11,538	$ 23,077	841.35	plus	8.00%	$ 11,538
$ 23,077	$ 46,154	1,764.43	plus	8.50%	$ 23,077
$ 46,154	--	3,725.97	plus	8.75%	$ 46,154

(b) Single including Married Filing Separately or Dependent

Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $13.70

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 275			7.00%	
$ 275	$ 343	19.23	plus	7.25%	$ 275
$ 343	$ 412	24.21	plus	7.50%	$ 343
$ 412	$ 687	29.36	plus	7.75%	$ 412
$ 687	$ 1,374	50.65	plus	8.00%	$ 687
$ 1,374	$ 2,747	105.63	plus	8.50%	$ 1,374
$ 2,747	$ --	222.33	plus	8.75%	$ 2,747

Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $96.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 1,923			7.00%	
$ 1,923	$ 2,404	134.62	plus	7.25%	$ 1,923
$ 2,404	$ 2,885	169.47	plus	7.50%	$ 2,404
$ 2,885	$ 4,808	205.53	plus	7.75%	$ 2,885
$ 4,808	$ 9,615	354.57	plus	8.00%	$ 4,808
$ 9,615	$ 19,231	739.15	plus	8.50%	$ 9,615
$ 19,231	$ --	1,556.51	plus	8.75%	$ 19,231

Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $192.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 3,846			7.00%	
$ 3,846	$ 4,808	269.23	plus	7.25%	$ 3,846
$ 4,808	$ 5,769	338.94	plus	7.50%	$ 4,808
$ 5,769	$ 9,615	411.06	plus	7.75%	$ 5,769
$ 9,615	$ 19,231	709.13	plus	8.00%	$ 9,61
$ 19,231	$ 38,462	1,478.38	plus	8.50%	$ 19,231
$ 38,462	--	3,113.02	plus	8.75%	$ 38,462

continued on page 2

Percentage method of withholding for
2.25 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	Standard Deduction*
Weekly	$ 61.54	$ 64.42
Bi-weekly	$ 123.08	$ 128.25
Semi-monthly	$ 133.33	$ 139.58
Monthly	$ 266.67	$ 279.17
Quarterly	$ 800.00	$ 837.50
Annually	$ 3,200.00	$ 3,350.00
Daily	$ 8.77	$ 9.18

***** The standard Deduction is **$3,350.**

FORMULA

Total wages (before any deductions)

LESS Allowance for Standard Deduction

LESS Value of exemptions (number of exemptions times the allowable amount for one exemption as shown for the applicable payroll period)

Equals **TAXABLE INCOME**

Note: The number of exemptions to be used in this formula is determined from the Form MW507 (Maryland Employee Exemption Certificate) filed by your employee. Form MW507 is available on our Web site at **marylandcomptroller.gov**.

(a) Married Filing Joint or Head of Household

Withholding - Semi-Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $208.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 6,250			7.00%	
$ 6,250	$ 7,292	437.50	plus	7.25%	$ 6,250
$ 7,292	$ 9,375	513.02	plus	7.50%	$ 7,292
$ 9,375	$ 12,500	669.27	plus	7.75%	$ 9,375
$ 12,500	$ 25,000	911.46	plus	8.00%	$ 12,500
$ 25,000	$ 50,000	1,911.46	plus	8.50%	$ 25,000
$ 50,000	$ --	4,036.46	plus	8.75%	$ 50,000

Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $417.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 12,500			7.00%	
$ 12,500	$ 14,583	875.00	plus	7.25%	$ 12,500
$ 14,583	$ 18,750	1,026.04	plus	7.50%	$ 14,583
$ 18,750	$ 25,000	1,338.54	plus	7.75%	$ 18,750
$ 25,000	$ 50,000	1,822.92	plus	8.00%	$ 25,000
$ 50,000	$ 100,000	3,822.92	plus	8.50%	$ 50,000
$ 100,000	$ --	8,072.92	plus	8.75%	$ 100,000

Withholding - Quarterly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $1,250.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 37,500			7.00%	
$ 37,500	$ 43,750	2,625.00	plus	7.25%	$ 37,500
$ 43,750	$ 56,250	3,078.13	plus	7.50%	$ 43,750
$ 56,250	$ 75,000	4,015.63	plus	7.75%	$ 56,250
$ 75,000	$ 150,000	5,468.75	plus	8.00%	$ 75,000
$ 150,000	$ 300,000	11,468.75	plus	8.50%	$ 150,000
$ 300,000	$ --	24,218.75	plus	8.75%	$ 250,000

(b) Single including Married Filing Separately or Dependent

Withholding - Semi-Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $208.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.00%	
$ 4,167	$ 5,208	291.67	plus	7.25%	$ 4,167
$ 5,208	$ 6,250	367.19	plus	7.50%	$ 5,208
$ 6,250	$ 10,417	445.31	plus	7.75%	$ 6,250
$ 10,417	$ 20,833	768.23	plus	8.00%	$ 10,417
$ 20,833	$ 41,667	1,601.56	plus	8.50%	$ 20,833
$ 41,667	$ --	3,372.42	plus	8.75%	$ 41,667

Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $417.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 8,333			7.00%	
$ 8,333	$ 10,417	583.33	plus	7.25%	$ 8,333
$ 10,417	$ 12,500	734.38	plus	7.50%	$ 10,417
$ 12,500	$ 20,833	890.63	plus	7.75%	$ 12,500
$ 20,833	$ 41,667	1,536.46	plus	8.00%	$ 20,833
$ 41,667	$ 83,333	3,203.15	plus	8.50%	$ 41,667
$ 83,333	$ --	6,744.76	plus	8.75%	$ 83,333

Withholding - Quarterly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $1,250.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 25,000			7.00%	
$ 25,000	$ 31,250	1,750.00	plus	7.25%	$ 25,000
$ 31,250	$ 37,500	2,203.13	plus	7.50%	$ 31,250
$ 37,500	$ 62,500	2,671.88	plus	7.75%	$ 37,500
$ 62,500	$ 125,000	4,609.38	plus	8.00%	$ 62,500
$ 125,000	$ 250,000	9,609.38	plus	8.50%	$ 125,000
$ 250,000	$ --	20,234.38	plus	8.75%	$ 250,000

continued on page 3

Percentage method of withholding for
2.25 PERCENT LOCAL INCOME TAX

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Annually	$ 3,200.00	$ 3,350.00
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* The standard Deduction is **$3,350.**

FORMULA

Total wages (before any deductions)

LESS Allowance for Standard Deduction

LESS Value of exemptions (number of exemptions times the allowable amount for one exemption as shown for the applicable payroll period)

Equals **TAXABLE INCOME**

Note: The number of exemptions to be used in this formula is determined from the Form MW507 (Maryland Employee Exemption Certificate) filed by your employee. Form MW507 is available on our Web site at **marylandcomptroller.gov**.

(a) Married Filing Joint or Head of Household

Withholding - Annual payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $5,000.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 150,000			7.00%	
$ 150,000	$ 175,000	10,500.00	plus	7.25%	$ 150,000
$ 175,000	$ 225,000	12,312.50	plus	7.50%	$ 175,000
$ 225,000	$ 300,000	16,062.50	plus	7.75%	$ 225,000
$ 300,000	$ 600,000	21,875.00	plus	8.00%	$ 300,000
$ 600,000	$ 1,200,000	45,875.00	plus	8.50%	$ 600,000
$ 1,200,000	$ --	96,875.00	plus	8.75%	$ 1,200,000

(b) Single including Married Filing Separately or Dependent

Withholding - Annual payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $5,000.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 100,000			7.00%	
$ 100,000	$ 125,000	7,000.00	plus	7.25%	$ 100,000
$ 125,000	$ 150,000	8,812.50	plus	7.50%	$ 125,000
$ 150,000	$ 250,000	10,687.50	plus	7.75%	$ 150,000
$ 250,000	$ 500,000	18,437.50	plus	8.00%	$ 250,000
$ 500,000	$ 1,000,000	38,437.50	plus	8.50%	$ 500,000
$ 1,000,000	$ --	80,937.50	plus	8.75%	$ 1,000,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be

8.75%