

Percentage method of withholding for 3.00 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

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.

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

(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		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 412		7.75%	
\$ 412	\$ 481	31.94	plus 8.00%	\$ 412
\$ 481	\$ 618	37.43	plus 8.25%	\$ 481
\$ 618	\$ 824	48.76	plus 8.50%	\$ 618
\$ 824	\$ 1,648	66.28	plus 8.75%	\$ 824
\$ 1,648	\$ 3,297	138.36	plus 9.25%	\$ 1,648
\$ 3,297	\$ --	290.89	plus 9.50%	\$ 3,297

Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$96.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 2,885		7.75%	
\$ 2,885	\$ 3,365	223.56	plus 8.00%	\$ 2,885
\$ 3,365	\$ 4,327	262.02	plus 8.25%	\$ 3,365
\$ 4,327	\$ 5,769	341.35	plus 8.50%	\$ 4,327
\$ 5,769	\$ 11,538	463.94	plus 8.75%	\$ 5,769
\$ 11,538	\$ 23,077	968.71	plus 9.25%	\$ 11,538
\$ 23,077	\$ --	2,036.07	plus 9.50%	\$ 23,077

Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$192.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 5,769		7.75%	
\$ 5,769	\$ 6,731	447.12	plus 8.00%	\$ 5,769
\$ 6,731	\$ 8,654	524.04	plus 8.25%	\$ 6,731
\$ 8,654	\$ 11,538	682.69	plus 8.50%	\$ 8,654
\$ 11,538	\$ 23,077	927.88	plus 8.75%	\$ 11,538
\$ 23,077	\$ 46,154	1,937.51	plus 9.25%	\$ 23,077
\$ 46,154	\$ --	4,072.13	plus 9.50%	\$ 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		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 275		7.75%	
\$ 275	\$ 343	21.29	plus 8.00%	\$ 275
\$ 343	\$ 412	26.79	plus 8.25%	\$ 343
\$ 412	\$ 687	32.45	plus 8.50%	\$ 412
\$ 687	\$ 1,374	55.80	plus 8.75%	\$ 687
\$ 1,374	\$ 2,747	115.93	plus 9.25%	\$ 1,374
\$ 2,747	\$ --	242.93	plus 9.50%	\$ 2,747

Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$96.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 1,923		7.75%	
\$ 1,923	\$ 2,404	149.04	plus 8.00%	\$ 1,923
\$ 2,404	\$ 2,885	187.50	plus 8.25%	\$ 2,404
\$ 2,885	\$ 4,808	227.16	plus 8.50%	\$ 2,885
\$ 4,808	\$ 9,615	390.63	plus 8.75%	\$ 4,808
\$ 9,615	\$ 19,231	811.26	plus 9.25%	\$ 9,615
\$ 19,231	\$ --	1,700.74	plus 9.50%	\$ 19,231

Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$192.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 3,846		7.75%	
\$ 3,846	\$ 4,808	298.08	plus 8.00%	\$ 3,846
\$ 4,808	\$ 5,769	375.00	plus 8.25%	\$ 4,808
\$ 5,769	\$ 9,615	454.33	plus 8.50%	\$ 5,769
\$ 9,615	\$ 19,231	781.25	plus 8.75%	\$ 9,615
\$ 19,231	\$ 38,462	1,622.62	plus 9.25%	\$ 19,231
\$ 38,462	\$ --	3,401.48	plus 9.50%	\$ 38,462

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Monthly	\$ 266.67	\$ 279.17
Quarterly	\$ 800.00	\$ 837.50
Annually	\$ 3,200.00	\$ 3,350.00
Daily	\$ 8.77	\$ 9.18

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.

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

(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		The amount to be	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 6,250	7.75%	
\$ 6,250	\$ 7,292	484.38 plus 8.00%	\$ 6,250
\$ 7,292	\$ 9,375	567.71 plus 8.25%	\$ 7,292
\$ 9,375	\$ 12,500	739.58 plus 8.50%	\$ 9,375
\$ 12,500	\$ 25,000	1,005.21 plus 8.75%	\$ 12,500
\$ 25,000	\$ 50,000	2,098.96 plus 9.25%	\$ 25,000
\$ 50,000	\$ --	4,411.46 plus 9.50%	\$ 50,000

Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$417.00

IF THE taxable income is		The amount to be	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 12,500	7.75%	
\$ 12,500	\$ 14,583	968.75 plus 8.00%	\$ 12,500
\$ 14,583	\$ 18,750	1,135.42 plus 8.25%	\$ 14,583
\$ 18,750	\$ 25,000	1,479.17 plus 8.50%	\$ 18,750
\$ 25,000	\$ 50,000	2,010.42 plus 8.75%	\$ 25,000
\$ 50,000	\$ 100,000	4,197.92 plus 9.25%	\$ 50,000
\$ 100,000	\$ --	8,822.92 plus 9.50%	\$ 100,000

Withholding - Quarterly payroll period

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

IF THE taxable income is		The amount to be	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 37,500	7.75%	
\$ 37,500	\$ 43,750	2,906.25 plus 8.00%	\$ 37,500
\$ 43,750	\$ 56,250	3,406.25 plus 8.25%	\$ 43,750
\$ 56,250	\$ 75,000	4,437.50 plus 8.50%	\$ 56,250
\$ 75,000	\$ 150,000	6,031.25 plus 8.75%	\$ 75,000
\$ 150,000	\$ 300,000	12,593.75 plus 9.25%	\$ 150,000
\$ 300,000	\$ --	26,468.75 plus 9.50%	\$ 300,000

(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		The amount to be	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 4,167	7.75%	
\$ 4,167	\$ 5,208	322.92 plus 8.00%	\$ 4,167
\$ 5,208	\$ 6,250	406.25 plus 8.25%	\$ 5,208
\$ 6,250	\$ 10,417	492.19 plus 8.50%	\$ 6,250
\$ 10,417	\$ 20,833	846.35 plus 8.75%	\$ 10,417
\$ 20,833	\$ 41,667	1,757.81 plus 9.25%	\$ 20,833
\$ 41,667	\$ --	3,684.93 plus 9.50%	\$ 41,667

Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$417.00

IF THE taxable income is		The amount to be	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 8,333	7.75%	
\$ 8,333	\$ 10,417	645.83 plus 8.00%	\$ 8,333
\$ 10,417	\$ 12,500	812.50 plus 8.25%	\$ 10,417
\$ 12,500	\$ 20,833	984.38 plus 8.50%	\$ 12,500
\$ 20,833	\$ 41,667	1,692.71 plus 8.75%	\$ 20,833
\$ 41,667	\$ 83,333	3,515.65 plus 9.25%	\$ 41,667
\$ 83,333	\$ --	7,369.76 plus 9.50%	\$ 83,333

Withholding - Quarterly payroll period

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

IF THE taxable income is		The amount to be	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 25,000	7.75%	
\$ 25,000	\$ 31,250	1,937.50 plus 8.00%	\$ 25,000
\$ 31,250	\$ 37,500	2,437.50 plus 8.25%	\$ 31,250
\$ 37,500	\$ 62,500	2,953.13 plus 8.50%	\$ 37,500
\$ 62,500	\$ 125,000	5,078.13 plus 8.75%	\$ 62,500
\$ 125,000	\$ 250,000	10,546.88 plus 9.25%	\$ 125,000
\$ 250,000	\$ --	22,109.38 plus 9.50%	\$ 250,000

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Daily	\$ 8.77	\$ 9.18

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

(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		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 150,000		7.75%	
\$ 150,000	\$ 175,000	11,625.00 plus	8.00%	\$ 150,000
\$ 175,000	\$ 225,000	13,625.00 plus	8.25%	\$ 175,000
\$ 225,000	\$ 300,000	17,750.00 plus	8.50%	\$ 225,000
\$ 300,000	\$ 600,000	24,125.00 plus	8.75%	\$ 300,000
\$ 600,000	\$ 1,200,000	50,375.00 plus	9.25%	\$ 600,000
\$ 1,200,000	\$ --	105,875.00 plus	9.50%	\$ 1,200,000

FORMULA

Total wages (before any deductions)

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(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		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 100,000		7.75%	
\$ 100,000	\$ 125,000	7,750.00 plus	8.00%	\$ 100,000
\$ 125,000	\$ 150,000	9,750.00 plus	8.25%	\$ 125,000
\$ 150,000	\$ 250,000	11,812.50 plus	8.50%	\$ 150,000
\$ 250,000	\$ 500,000	20,312.50 plus	8.75%	\$ 250,000
\$ 500,000	\$ 1,000,000	42,187.50 plus	9.25%	\$ 500,000
\$ 1,000,000	\$ --	88,437.50 plus	9.50%	\$ 1,000,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be
9.50%