

Percentage method of withholding for 3.10 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**.

(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		7.85%	
\$ 412	\$ 481	32.35 plus 8.10%	\$ 412	
\$ 481	\$ 618	37.91 plus 8.35%	\$ 481	
\$ 618	\$ 824	49.38 plus 8.60%	\$ 618	
\$ 824	\$ 1,648	67.10 plus 8.85%	\$ 824	
\$ 1,648	\$ 3,297	140.01 plus 9.35%	\$ 1,648	
\$ 3,297	\$ --	294.19 plus 9.60%	\$ 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		7.85%	
\$ 2,885	\$ 3,365	226.44 plus 8.10%	\$ 2,885	
\$ 3,365	\$ 4,327	265.38 plus 8.35%	\$ 3,365	
\$ 4,327	\$ 5,769	345.67 plus 8.60%	\$ 4,327	
\$ 5,769	\$ 11,538	469.71 plus 8.85%	\$ 5,769	
\$ 11,538	\$ 23,077	980.25 plus 9.35%	\$ 11,538	
\$ 23,077	\$ --	2,059.14 plus 9.60%	\$ 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		7.85%	
\$ 5,769	\$ 6,731	452.88 plus 8.10%	\$ 5,769	
\$ 6,731	\$ 8,654	530.77 plus 8.35%	\$ 6,731	
\$ 8,654	\$ 11,538	691.35 plus 8.60%	\$ 8,654	
\$ 11,538	\$ 23,077	939.42 plus 8.85%	\$ 11,538	
\$ 23,077	\$ 46,154	1,960.58 plus 9.35%	\$ 23,077	
\$ 46,154	\$ --	4,118.28 plus 9.60%	\$ 46,154	

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.

(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		7.85%	
\$ 275	\$ 343	21.57 plus 8.10%	\$ 275	
\$ 343	\$ 412	27.13 plus 8.35%	\$ 343	
\$ 412	\$ 687	32.86 plus 8.60%	\$ 412	
\$ 687	\$ 1,374	56.49 plus 8.85%	\$ 687	
\$ 1,374	\$ 2,747	117.31 plus 9.35%	\$ 1,374	
\$ 2,747	\$ --	245.68 plus 9.60%	\$ 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		7.85%	
\$ 1,923	\$ 2,404	150.96 plus 8.10%	\$ 1,923	
\$ 2,404	\$ 2,885	189.90 plus 8.35%	\$ 2,404	
\$ 2,885	\$ 4,808	230.05 plus 8.60%	\$ 2,885	
\$ 4,808	\$ 9,615	395.43 plus 8.85%	\$ 4,808	
\$ 9,615	\$ 19,231	820.88 plus 9.35%	\$ 9,615	
\$ 19,231	\$ --	1,719.98 plus 9.60%	\$ 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		7.85%	
\$ 3,846	\$ 4,808	301.92 plus 8.10%	\$ 3,846	
\$ 4,808	\$ 5,769	379.81 plus 8.35%	\$ 4,808	
\$ 5,769	\$ 9,615	460.10 plus 8.60%	\$ 5,769	
\$ 9,615	\$ 19,231	790.87 plus 8.85%	\$ 9,615	
\$ 19,231	\$ 38,462	1,641.85 plus 9.35%	\$ 19,231	
\$ 38,462	\$ --	3,439.95 plus 9.60%	\$ 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

* 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		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 6,250		7.85%	
\$ 6,250	\$ 7,292	490.63 plus 8.10%	\$ 6,250	
\$ 7,292	\$ 9,375	575.00 plus 8.35%	\$ 7,292	
\$ 9,375	\$ 12,500	748.96 plus 8.60%	\$ 9,375	
\$ 12,500	\$ 25,000	1,017.71 plus 8.85%	\$ 12,500	
\$ 25,000	\$ 50,000	2,123.96 plus 9.35%	\$ 25,000	
\$ 50,000	\$ --	4,461.46 plus 9.60%	\$ 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 withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 12,500		7.85%	
\$ 12,500	\$ 14,58	981.25 plus 8.10%	\$ 12,500	
\$ 14,583	\$ 18,750	1,150.00 plus 8.35%	\$ 14,583	
\$ 18,750	\$ 25,000	1,497.92 plus 8.60%	\$ 18,750	
\$ 25,000	\$ 50,000	2,035.42 plus 8.85%	\$ 25,000	
\$ 50,000	\$ 100,000	4,247.92 plus 9.35%	\$ 50,000	
\$ 100,000	\$ --	8,922.92 plus 9.60%	\$ 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 withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 37,500		7.85%	
\$ 37,500	\$ 43,750	2,943.75 plus 8.10%	\$ 37,500	
\$ 43,750	\$ 56,250	3,450.00 plus 8.35%	\$ 43,750	
\$ 56,250	\$ 75,000	4,493.75 plus 8.60%	\$ 56,250	
\$ 75,000	\$ 150,000	6,106.25 plus 8.85%	\$ 75,000	
\$ 150,000	\$ 300,000	12,743.75 plus 9.35%	\$ 150,000	
\$ 300,000	\$ --	26,768.75 plus 9.60%	\$ 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 withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 4,167		7.85%	
\$ 4,167	\$ 5,208	327.08 plus 8.10%	\$ 4,167	
\$ 5,208	\$ 6,250	411.46 plus 8.35%	\$ 5,208	
\$ 6,250	\$ 10,417	498.44 plus 8.60%	\$ 6,250	
\$ 10,417	\$ 20,833	856.77 plus 8.85%	\$ 10,417	
\$ 20,833	\$ 41,667	1,789.06 plus 9.35%	\$ 20,833	
\$ 41,667	\$ --	3,737.01 plus 9.60%	\$ 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 withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 8,333		7.85%	
\$ 8,333	\$ 10,417	654.17 plus 8.10%	\$ 8,333	
\$ 10,417	\$ 12,500	822.92 plus 8.35%	\$ 10,417	
\$ 12,500	\$ 20,833	996.88 plus 8.60%	\$ 12,500	
\$ 20,833	\$ 41,667	1,713.54 plus 8.85%	\$ 20,833	
\$ 41,667	\$ 83,333	3,557.32 plus 9.35%	\$ 41,667	
\$ 83,333	\$ --	7,453.09 plus 9.60%	\$ 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 withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 25,000		7.85%	
\$ 25,000	\$ 31,250	1,962.50 plus 8.10%	\$ 25,000	
\$ 31,250	\$ 37,500	2,468.75 plus 8.35%	\$ 31,250	
\$ 37,500	\$ 62,500	2,990.63 plus 8.60%	\$ 37,500	
\$ 62,500	\$ 125,000	5,140.63 plus 8.85%	\$ 62,500	
\$ 125,000	\$ 250,000	10,671.88 plus 9.35%	\$ 125,000	
\$ 250,000	\$ --	22,359.38 plus 9.60%	\$ 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		7.85%	
\$ 150,000	\$ 175,000	11,775.00 plus	8.10%	\$ 150,000
\$ 175,000	\$ 225,000	13,800.00 plus	8.35%	\$ 175,000
\$ 225,000	\$ 300,000	17,975.00 plus	8.60%	\$ 225,000
\$ 300,000	\$ 600,000	24,425.00 plus	8.85%	\$ 300,000
\$ 600,000	\$ 1,200,000	50,975.00 plus	9.35%	\$ 600,000
\$ 1,200,000	\$ --	107,075.00 plus	9.60%	\$ 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		7.85%	
\$ 100,000	\$ 125,000	7,850.00 plus	8.10%	\$ 100,000
\$ 125,000	\$ 150,000	9,875.00 plus	8.35%	\$ 125,000
\$ 150,000	\$ 250,000	11,962.50 plus	8.60%	\$ 150,000
\$ 250,000	\$ 500,000	20,562.50 plus	8.85%	\$ 250,000
\$ 500,000	\$ 1,000,000	42,687.50 plus	9.35%	\$ 500,000
\$ 1,000,000	\$ --	89,437.50 plus	9.60%	\$ 1,000,000

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

9.60%