MARYLAND EMPLOYER WITHHOLDING GUIDE

This guide is effective January 2025 and includes local income tax rates. These rates were current at the time this guide was developed. The Maryland Legislature may change this tax rate when in session. During this time, please check our Web site at www.marylandcomptroller.gov for any changes.

Revised June 2025

Comptroller of Maryland
110 Carroll Street
Annapolis, MD 21411

Call 410-260-7980 from Central Maryland, or,
800-638-2937 from elsewhere

green maryland

www.marylandcomptroller.gov

Brooke E. Lierman
Comptroller

How to use this Employer Withholding Guide

The instructions in this guide will provide you with the information you need to comply with the requirements for withholding Maryland income tax as required by law.

These instructions include the **percentage formulas** to determine the amount of income tax to withhold from employees' wages.

The **withholding regular tables** are not located in this guide. They can be found at **www.marylandcomptroller.gov** or if you do not have access to the Internet, please call the forms line at 410-260-7951.

We hope this guide will provide you with all the information you need. However, if you need additional assistance, please feel free to contact us:

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001
410-260-7980
800-638-2937
www.marylandcomptroller.gov

Maryland Employer Withholding Forms

MW506 Employer's Return of Income Tax Withheld

MW506A Employer's Return of Income Tax Withheld - Amended

MW506AM Employer's Return of Income Tax Withheld for Accelerated Filers - Amended

MW506M Employer's Return of Income Tax Withheld for Accelerated Filers

MW507 Employee's Maryland Withholding Exemption Certificate

MW507M Exemption from Maryland Withholding Tax for a Qualified Civilian Spouse of a U.S. Armed Forces Servicemember

MW507P Annuity, Sick Pay and Retirement Distribution Request for Maryland Income Tax Withholding

MW508 Annual Employer Withholding Reconciliation Return

MW508A Annual Employer Withholding Reconciliation Return - Amended

MW508CR Business Income Tax Credits - To be used by non-profit 501(c)(3) organizations only.

548P Limited Power of Attorney and Maryland Reporting Agents Authorization - to be used by reporting agents to secure information about withholding and sales & use tax returns or payments sent to the Comptroller of Maryland. It is used in place of the federal Form 8655.

Reminders

- The standard deduction amounts have changed per new legislation enacted in the 2025 Legislative Session.
- For the purpose of the percentage method calculation the Standard Deduction is $3,350.
- Employers are responsible for ensuring that tax returns are filed and deposits and payments are made, even if the employer contracts with a third party to perform these acts. The employer remains responsible if the third party fails to perform any required action. If the third party fails to make the tax payments, the Comptroller may assess penalties and interest on the employer's account. The employer is liable for all taxes, penalties and interest due. The employer may also be held personally liable for certain unpaid taxes. To verify that the appropriate returns have been filed and payments have been made, you may contact the Comptroller's Office at 1-800-638-2937 or from Central Maryland 410-260-7980.
- Quarterly withholding tax returns are due on the 15th day of the month that follows the calendar quarter in which that income tax was withheld. Withholding tax rates for gambling winnings have changed. See page 5 for details.
- Year End Annual Reconciliation of withholding tax using form MW508 are due on January 31st of each year effective July 1st, 2016. See page 7 for details.
- A spouse whose wages are exempt from Maryland income tax under the Military Spouses Residency Relief Act may claim an exemption from Maryland withholding tax. See page 6 for details.
- Employers or payors of payments subject to Maryland withholding taxes are required to submit their W-2/1099 MW508 data electronically if they have 25 or more employees.The electronic file must be a modified Social Security Administration (SSA) EFW2 or modified 1099 IRS Publication 1220 format .txt file. A PDF or Excel spreadsheet is not acceptable.
- We do not automatically send paper withholding tax coupons to businesses that have not filed electronically in the past. We strongly encourage all businesses to file their withholding tax returns and payments and their annual MW508 reconciliation electronically whenever possible, by using our free MDtaxconnect online service. MDtaxconnect is safe and secure and provides an acknowledgement of filing.
    - You may file and pay your withholding return via the following three electronic methods:
    - File Withholding Returns (MW506) – You may file and pay your employer withholding tax using electronic funds withdrawal (direct debit) as well as file your zero (0) balance withholding tax returns.
    - **Electronic Funds Transfer (EFT)** - Call 410-260-7980 to register.
    - **Credit Card** - For alternative methods of payment, such as a credit card, visit our website at **www.marylandcomptroller.gov.**

  NOTE - If you use any of these filing options, DO NOT file a paper return.
- **Be sure your Central Registration Number** and phone number appear on all forms and correspondence.

For questions concerning the withholding of Maryland and local taxes, please call Taxpayer Services Division at 1-800-638-2937 or from Central Maryland 410-260-7980.

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1. INTRODUCTION

The withholding of Maryland income tax is a part of the state's "pay-as-you-go" plan of income tax collection adopted by the 1955 session of the Maryland General Assembly. The provisions are set forth in the Tax-General Article of the Annotated Code of Maryland.

The law aids in the proper collection of taxes required to be reported by individuals with taxable income.

Generally speaking, the state's system resembles the federal withholding plans. The distinctive differences between the state and federal systems are explained in this guide.

Withholding tax is not an additional tax, but merely a collection device. Its purpose is to collect tax at the source, as the wages are earned, instead of collecting the tax a year after the wages were earned.

Under the law, the sums withheld must be recorded by the employer or payor in a ledger account to clearly indicate the amount of tax withheld and that the tax withheld is the property of the State of Maryland.

Funds set aside by the employer or payor from taxes withheld are deemed by law to be held in trust for the use and benefit of the State of Maryland. Any employer or payor who negligently fails to either withhold the required tax or to pay it to the Comptroller, or both, is held personally and individually liable for all monies involved.

If the employer is a corporate entity, the personal liability extends and is applicable to the officer or agent of the corporation whose duty it is to withhold the tax and transmit it to the Comptroller as required by law.

To help keep accurate employer records, every employer subject to the withholding provisions of the Maryland law is assigned a Central Registration Number (CRN) (this is your eight-digit Maryland tax account number). The Federal Employer Identification Number (FEIN) assigned to you by the IRS for federal purposes also is used for record-keeping purposes. If you do not have a FEIN when you apply for a Maryland account, we will assign you a CRN. When you receive your FEIN, you should notify us immediately.

2. HOW THE LAW APPLIES

Employers

Generally, an employer is a person or organization, subject to the jurisdiction of Maryland, for whom an individual performs a service as an employee.

An employer who is not required by law to withhold Maryland income tax may withhold Maryland income tax through a voluntary arrangement with the employees or payees, provided that the employer registers with the Revenue Administration Division. This arrangement must conform to the Maryland withholding and payment requirements.

All employers must register with Maryland

All employers are required to register with the Revenue Administration Division by filing a **Combined Registration Application** Form CRA. You also can register online at **www.marylandcomptroller.gov**. The employer will be assigned a CRN that will be used for employer income tax withholding as well as most other Maryland business taxes.

Do not wait until withholding payments are due to register as an employer. Contact the Revenue Administration Division, Annapolis, Maryland 21411 (410-260-7980) as soon as you know you will be paying wages and withholding taxes.

You should have only one CRN for withholding purposes. If you have more than one, notify the Revenue Administration Division.

If you acquire another employer's business, **do not use the number assigned to that business.** Request a *Combined Registration Application* Form CRA from the Revenue Administration Division or register online at **www.marylandcomptroller.gov**. You must include your CRN and FEIN, if available, on all forms, attachments and correspondence you send to the Revenue Administration Division.

For withholding purposes "employee" means:

- An individual, whether a resident or nonresident of Maryland, who performs any service in Maryland for wages.
- A resident of Maryland who performs any service outside this state for wages.
- An officer, employee, or elected official of the United States, Maryland, or any other state or territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any of the above.
- An officer of a corporation.

Employees' Social Security numbers

You must record the name and address of each employee or payee exactly as it appears on the Social Security card.

If a new employee does not have a Social Security card, have the employee obtain one at any Social Security Administration office.

Records to keep

You are required to keep all records pertaining to the payment of wages and the deduction and withholding of Maryland income tax. These records must be available for inspection by the Revenue Administration Division and include:

- The amounts and dates of all wage payments to each employee.
- The amounts and dates for all Maryland income taxes withheld from wage payments to each employee.
- The name, address, Social Security Number, and period of employment for each employee.
- Each employee's exemption certificate.
- Your identification number, the amount of Maryland income tax withheld and paid to the Comptroller of Maryland, and the dates payments were made.

All records should be retained for a period of at least three years after the date the tax to which they relate became due or the date the tax was paid, whichever is later.

Penalties for failing to comply

Any employer who fails to file returns or remit amounts collected as required is subject to a penalty not to exceed 25% of the unpaid tax.

If an employer pays tax, interest or penalty by check (or other instrument) that is not honored by the bank on which it is drawn, the employer shall be assessed a service charge of $30.

Remember! The money you withhold from your employees is held in trust for the State of Maryland.

Civil and Criminal Penalties

Civil Penalties

» Suspension or revocation of all business licenses issued by the State to the employer for willful failure to withhold or pay income tax to the Comptroller.

» Imposition of a $50 penalty for each violation for willful failure to provide an income tax statement or for providing a false withholding statement.

Also, for willful non-compliance with a wage lien, the employer will be personally liable for excess wages paid to an employee subject to the lien. In addition, all unpaid withholding tax, interest and penalties, constitute a lien in favor of the State of Maryland, extending to all real and personal property belonging to the employer.

Criminal Penalties (Upon Conviction)

» Not to exceed ten thousand dollars ($10,000) or imprisonment not exceeding five years or both, for:

- Willful failure to file a return.
- Willful failure to withhold the required tax.
- Willful failure to pay the tax withheld to the Comptroller.

» Not to exceed five-hundred dollars ($500) or imprisonment not exceeding six months or both, for:

- Willful failure to provide a copy of withholding tax statement.
- Providing a false or fraudulent withholding tax statement.
- Failure to provide information on a withholding certificate or for filing a false certificate.
- Willful failure to pay to the Comptroller salary wages or compensation subject to a salary lien.

3. PAYMENTS SUBJECT TO WITHHOLDING

Taxable wages

For withholding purposes, "wages" mean all compensation for services performed by an employee, including the cash value of all remuneration paid in any medium other than cash. (Exceptions are listed later in this section.) These exceptions are similar to the exclusions for federal withholding purposes, so that in most instances wages subject to federal withholding also will be subject to Maryland withholding.

Taxable "wages" include all employee compensation, such as salaries, fees, bonuses, commissions, vacation allowances, back pay and retroactive increases.

Wages paid in any form other than money are measured by their fair market value. These include lodging, meals, property or other considerations for personal services.

Agricultural wages subject to Social Security (FICA) tax are subject to Maryland withholding tax. Tips and gratuities paid to an employee by a customer also are subject to withholding tax in the same manner as reported for federal purposes.

Withholding is not required for the following:

- **Domestic service** in a private home, local college club or local chapter of a college fraternity or sorority.
- **Services** performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.
- **Nonresident** individuals employed as seamen upon vessels engaged in oceanic and foreign trade or commerce while such vessels are within any of the ports of Maryland.
- **Single and student employees** whose total income will be less than the minimum filing requirement. (See page 9.)
- **Employees paid at a rate of less than $5,000 annually.**

Nonresident employees subject to withholding

A nonresident is not subject to tax if:

- Their income consists entirely of wages or other compensation for personal services performed in Maryland; and
- The state of residence has agreed in writing to allow a reciprocal exemption from tax and withholding for each other's residents.

As a result of this provision, the residents of a number of states are exempt and no withholding of Maryland tax is to be made by the employer. Under such circumstances, it is necessary that Maryland Form MW507, *Employee Maryland Withholding Exemption Certificate,* be filed with the employer in which the employee certifies that he resides within one of the reciprocal states listed on the form.

Nonresidents from states that have no income tax law or have no written reciprocal income tax agreement with this state are subject to Maryland tax and withholding must be made from salaries and wages for services performed in Maryland.

Withholding is also required in a sale or exchange of real property and associated tangible personal property owned by a nonresident or nonresident entity.

Lottery & gambling winnings subject to withholding

Lottery and other gambling winnings in excess of $5,000 are subject to withholding at a rate of 9.50% for Maryland residents or 8.75% for nonresidents. Pari-mutuel (horse racing) winnings in excess of $5,000 and at least 300 times as large as the original wager are subject to the same withholding rates.

Exemption certificate

At the time of or before hiring a new employee, the employer must obtain a certificate of exemption, Maryland Form MW507, from the employee. This certificate authorizes the employer to withhold Maryland income tax from the employee's salary, based on the number of withholding exemptions claimed on Form MW507. Often, the number of withholding exemptions will correspond with the number of personal exemptions allowed the employee in computing his tax on his Maryland income tax return.

However, if the employee expects that their federal adjusted gross income will exceed $100,000 (or $150,000 if filing a joint income tax return) they must use the worksheet to recalculate the number of withholding exemptions to which they are entitled. The value of personal exemptions will be reduced at this income level on the Maryland income tax return. (To see the reduction in exemptions, at the various income levels, go to page two of Maryland Form MW507 which can be obtained at **www.marylandcomptroller.gov**.)

Also, if the employee expects that the amount of Maryland income tax withheld will not equal the Maryland tax liability, they must use the worksheet to recalculate the number of exemptions to which he is entitled. The employee also may enter into an agreement with the employer to have an additional amount of tax withheld. As long as the number of withholding exemptions claimed by the employee does not exceed the number they are entitled under the law, the total withholding exemptions shown on the Maryland Form MW507 do not have to agree with the total shown on the federal Form W-4.

When a new employee files a certificate, the employer must make it effective with the first payment of wages. A certificate, once filed with the employer, will remain in effect until a new certificate is filed.

If an employee fails to furnish a certificate, the employer is required to withhold the tax as if the employee had claimed one withholding exemption.

An employer is required to submit a copy of the exemption certificate received by the Comptroller if:

1. The employer has any reason to believe this certificate is incorrect.
2. The employee claims more than ten (10) exemptions.
3. The employee claims exemption from withholding on the basis of nonresidence.
4. The employee claims exemption from withholding because they have no tax liability this year, and the wages are expected to exceed $200 a week.
5. The employee claims an exemption from withholding under the Military Spouses Residency Relief Act. (In this case, Form MW507M must be completed and attached to Form MW507.)

When the exemption certificate is received, the Comptroller will make a determination and will notify the employer if a change is required.

Withholding for annuity, sick pay and retirement distributions

A payee of an annuity, sick pay or retirement distribution may request the payor to withhold tax with respect to payments of annuities, sick or retirement distribution payments. If such a request is made, the payor must deduct and withhold the tax as required. The amount requested to be withheld from each sick pay, annuity payment or retirement distribution must be a whole dollar amount of at least $5 per month for annuities and retirement distributions, and at least $2 per daily payment in the case of sick pay.

Mandatory withholding on retirement distributions

When a rollover distribution is subject to a mandatory federal withholding, the eligible rollover distribution of Maryland residents is subject to a mandatory state withholding of 7.75%. Otherwise, such withholding should not take place unless requested by the payee.

Tax-exempt organizations

Entities which are tax-exempt organizations under IRC 501(c)(3), and that are eligible to claim the Maryland Disability Employment Tax Credit or the Commuter Tax Credit against their withholding taxes, will use Form MW508CR to claim the amount of credit. The paper version of Form 500CR has been discontinued. MW508CR is attached to MW508 for employers submitting fewer than 25 Forms W-2 or 1099. MW508CR is attached to Form MW508A for those employers required to file electronically. See Administrative Release 34

4. DETERMINING THE AMOUNT TO BE WITHHELD

Maryland law provides that the Comptroller develop withholding tax schedules to approximate the tax on wages, without considering the tax rates in effect that are less than 4.75%.

In this guide, you will find the appropriate percentage for the computation of the amount of Maryland income tax to be withheld. Apply the applicable percentage to the taxable income. **Note:** there are two different rates explained below.

The SINGLE rate is used by single employees; employees who are dependents on another person's tax return, or employees who are Married planning to file separately. The JOINT rate is used by Married taxpayers who plan to file joint returns, employees who qualify for Head of Household status on their tax return, or for employees who qualify as Widow or Widower with a dependent child.

For employees who are residents of Maryland, use the rate corresponding to the area where the employee lives. Since each county sets its local income tax rate, there is the possibility of having 24 different local income tax rates. We have calculated 10 local income tax rates. Use the rate that equals or slightly exceeds the actual local income tax rate to ensure that sufficient tax is withheld.

For employees who are not residents of Maryland, use the Nonresident rate, which includes no local tax; but does include the Special 2.25% Nonresident rate.

For employees who are residents of Maryland and are working and paying withholding taxes in Delaware or any other nonreciprocal state, use the Delaware/Nonreciprocal state rate, which includes local tax and credit for taxes paid to another state or locality.

Withholding is a combination of the state income tax rate and local taxes. When using the percentage method of withholding, the employer must follow these four steps:

1. Subtract an allowance for Standard Deduction from the employee's wages.
2. Multiply the amount of one withholding exemption for the payroll period by the number of exemptions claimed on the employee's Form MW507.
3. Subtract the amount determined in Step 2 from the employee's wages.
4. Apply the appropriate percentage rate table to the resulting figure to determine the amount of withholding, based on the employee's county of residence. If the employee is a resident of a nonreciprocal state, use the special nonresident tax rate.

Visit **www.marylandcomptroller.gov** to use our online withholding calculator.

5. HOW TO FILE

For filing purposes, employers will fall into one of five types of filing categories:

- **Accelerated** – those employers who were required to withhold $15,000 or more for the preceding calendar year and who have $700 or more of accumulated withholding are required to remit the withholding payment within three business days following that payroll (pay date). You may request a waiver allowing monthly returns. A renewal of the waiver also is available if eligibility to file federal withholding tax returns on a monthly basis is unchanged. Pay date is defined as the date the paychecks are made available to employees.
- **Quarterly** – those employers with less than $700 of withholding per quarter who are required to remit the tax withheld on a quarterly basis.
- **Monthly** – those employers with more than $700 of withholding in any one quarter who are required to remit the tax withheld on a monthly basis.
- **Seasonal** – those employers who operate only during certain months. You must obtain prior approval to file on a seasonal basis. If approval is granted, you would only be required to file reports during the period your business is in operation.
- **Annual** – those employers with less than $250 withholding per calendar year are required to remit the tax withheld on an annual basis. The due date for filing an annual Form MW506 is the last day of January following the year to which such withholding applies. In addition, annual filers must file the Annual Reconciliation Form MW508 with the Form W-2 for each employee.

  You can file and pay Employer's Return of Income Tax Withheld (MW506) electronically at **www.mdtaxconnect.gov** under Business Tax. A valid FEIN or SSN and Maryland CRN (this is your eight-digit Maryland tax account number) are required. If you have not registered to file Maryland business taxes or do not have a CRN, you may register on our Web site at **www.mdtaxconnect.gov**.

You may be asked to provide a bank routing and transit number (RTN) and a depositor's account number (DAN) to make payments of business taxes. The funds automatically will be withdrawn from your bank account on the date specified.

Do not send a paper return. The online service supports the current year and two previous years. If your return is for a prior period, you may request these forms by calling Taxpayer Services Division 410-260-7980.

The Revenue Administration Division has sent postcards to withholding filers advising them we no longer send paper coupon books unless the postcard was returned or an e-mail was received requesting them. This is an effort to reduce and/or eliminate paper processing and to encourage employers to use the online service which has many benefits to offer:

Fast – Enter your business and bank information once. The information will be filled in each time you file a return, using auto-fill.

Accurate – The automatic fill-in feature eliminates the risk of accidently entering wrong business or bank information when you file your return.

Easy – Supports filing and associating multiple businesses under one user registration. A list of the businesses will be displayed when you log on.

History – All returns you file while logged on will be accessible to view in a consolidated list.

You must include your CRN, and, if available, your FEIN on all withholding forms or other correspondence. This will ensure that all payments and/or adjustments are properly posted to your account.

Each year, the Revenue Administration Division analyzes accounts. If a payment record requires a change in filing frequency, the employer will be notified. An employer may file a written request to change the filing frequency, which if approved will change at the beginning of the next calendar year. For paper filers, the coupon book for the new calendar year will reflect any change.

The due dates of returns are as follows:

Period	Due date	Period	Due date
January	February 15	July	August 15
February	March 15	August	September 15
March	April 15	September	October 15
1st Quarter	April 15	3rd Quarter	October 15
April	May 15	October	November 15
May	June 15	November	December 15
June	July 15	December	January 15
2nd Quarter	July 15	4th Quarter	January 15
		Annual	January 15

If a due date falls on a Saturday, Sunday or holiday, the return is due on the next business day.

W-2 Wage and Tax Statements

On or before January 31 of each year, employers must provide a wage and tax statement, federal Form W-2, to each employee. To ensure consistency in reporting, the Revenue Administration Division will require the state tax withheld (box 17) and local tax withheld (box 19) to be combined and reported as one amount in box 17 (state income tax), and leave box 18 (local wages) blank. The state pickup amount must be reported in box 14 (other). In addition, the word "STPICKUP" is to appear in box 14 (other) of your employees' year-end printed Form W-2.

For all corrections to individual employee accounts, a Form W2C must be submitted on paper.

Year-End Reconciliation

On or before January 31st of each year, employers must file a year end reconciliation to the Revenue Administration Division using Form MW508. Employers have four options to file their Form MW508. Employers who have 25 or more W-2/1099s to report are required to file electronically and can select option 1, 2 or 3. Employers who have less than 25 W-2s /1099s to report may use option 4 – paper filing, however, we encourage all employers regardless of the number of statements to file electronically using one of the first two options below.

Any underpayment must be submitted with the reconciliation. If the account is overpaid, please indicate on the MW508, whether you wish to have the overpayment refunded or applied as a credit to future periods. If you request the credit, please wait for notification of approval prior to using the credit.

To obtain a complete copy of the 2024 Maryland Employer Reporting of W-2/1099 Instructions and Specifications booklet, please visit **www.mdtaxconnect.gov**.

(1) Option 1: As a Maryland Tax Connect User you can use our free Bulk Filing application that allows you to upload a .txt file in the modified W2 SSA Publication 42-007 / 1099 IRS Publication 1220 format. See **www.mdtaxconnect.gov** If you experience difficulty filing electronically, contact us at **efileW21099help@marylandtaxes.gov**. To use option 1, you must have a withholding account with Maryland.

(2) Option 2: As a Transmitter User at the Maryland Tax Connect portal you can use our free Bulk Filing application that allows you to upload a .txt file in the modified W2 SSA Publication 42-007 / 1099 IRS Publication 1220 format. This option does not require you to have a Maryland withholding account but you must register.

The SFTP Filing option will continue to be available only for 1099-K and 1099-S.

NOTE: For questions on Bulk File at Maryland Tax Connect Portal, email the Revenue Administration Division at: **efileW21099help@marylandtaxes.gov**.

(3) Option 3: As a Maryland Tax Connect user, you can manually key data from your MW508 and up to 250 W-2 or 1099 forms. See **MDTaxConnect.gov**. If you experience difficulty filing electronically, contact us at **efileW21099help@marylandtaxes.gov**.

(4) Option 4: File Using Paper. This option is available to employers and payroll providers who have fewer than 25 W-2 /1099 forms to report. To file by paper you must:

- Complete Form MW508.
- Attach all applicable W-2s and 1099s.
- Then mail to:

Revenue Administration Division
Returns Processing, Room 206
110 Carroll Street
Annapolis, Maryland 21411-0001

If you are not required to report electronically by federal or Maryland law, and cannot submit individual wage and tax statements, please contact: **efilew21099help@marylandtaxes.gov.**

Name, Address, Federal Employer Identification Number Changes and Final Returns.

You can make changes to your name, address, FEIN, and more online; or use the change of address or ownership form in the coupon book. Do not make the changes on the Form MW506. If you have elected to continue to use the coupon books, they will reflect the new information you have provided when they are prepared for the new calendar year.

If your FEIN has changed, you may be issued another coupon book reflecting the new identification number. If you are using our online options and have updated the FEIN online, nothing more needs to be done.

You must indicate if the business has been sold or discontinued. You can do this online as well as using Form MW506FR. You must notify the Comptroller of Maryland if withholding has temporarily stopped as well as an ending date for the temporary stoppage.

Amendments

MW506A or MW506AM

The Form MW506A is used to amend Form MW506 information **for the current calendar year**. Enter the period and year being amended. Enter the previously reported and remitted amounts under "Previously Reported." Enter the figures reflecting the change to the reported amounts under "Correct Reported."

If the correct amount is greater than the previously reported amount, enter the difference in the underpayment/remittance block, and attach a check or money order payable to the Comptroller of Maryland.

If the amount is less than the previously reported amount, enter the amount in the overpayment block. You may use this amount as a refund or credit against future withholdings. If you are requesting a credit, please wait for notification of approval prior to using the credit on a future period. Please check the appropriate box for a credit or refund on Form MW506A.

MW508A

The Form MW508A is used to amend Form MW508 information.

Enter the figures from the originally filed Form MW508 in the "Previously Reported" column. Enter the figures reflecting changes created by the Forms W-2C in the "Corrected Amounts" column.

If the amount on line 3, "Corrected Amounts" column, is greater than the amount on line 2, attach a check or money order payable to the Comptroller of Maryland for the amount on line 5.

If the amount on line 2 is greater than the amount on line 3, attach a statement containing the following information:

1. Details how the overpayment occurred with all W-2s pertaining to that overpayment.
2. Whether you will use the overpayment as a credit against Maryland withholding tax for a future period, or if you prefer a direct refund. **If you are requesting a credit, please wait for notification of approval prior to using the credit on a future period.**
3. The method by which you submitted the original W-2, (electronic, paper, etc.)

An employer is not allowed to adjust the amounts reported as income tax withheld in a prior calendar year unless it is to correct an administrative error. An administrative error is any error that does not change the amount of income tax that was actually withheld. Generally, an employer cannot adjust the amounts reported for a prior year because the employee uses the amount shown on Form W-2 as a credit when filing the income tax return for the year.

Where Amended Returns Are To Be Sent

All returns in connection with withholding of Maryland income tax are to be sent to the following address:

Comptroller of Maryland
Remittance Processing Center
110 Carroll Street
Annapolis, Maryland 21411-0001

All remittances should be made by check or money order payable to the Comptroller of Maryland-WH.

Employers are cautioned not to send cash by mail.

SPECIAL WITHHOLDING INFORMATION FOR SINGLES AND STUDENTS ONLY

If the employee's income is below the following amounts and this income is their only income for the year, you will not be required to withhold Maryland Income Tax**.**

Pay Frequency	For Taxpayers Under 65	For Taxpayers 65 or Over
Weekly	$ 288.46	$ 326.92
Biweekly	$ 576.92	$ 653.85
Semi-Monthly	$ 625.00	$ 708.33
Monthly	$ 1,250.00	$ 1,416.67
Quarterly	$ 3,750.00	$ 4,250.00
Annual	$ 15,000.00	$ 17,000.00
Daily	$ 41.10	$ 46.58

IN THE EVENT OF A DISASTER OR AN EMERGENCY

If the Governor of Maryland declares a state of emergency, or, the President declares a federal major disaster or state of emergency, or, there is a widespread utility outage, any out-of-state business that has no registration, nexus or tax filings in Maryland prior to the declared state of emergency will be exempt from certain registration requirements. This does not apply to a business with a prior request to be a Maryland registered business or to State or local government.

These out-of-state businesses that do disaster- or emergency related work during a disaster as well as its out-of-state employees are not subject to the following:

- State and local licensing or registration requirements.
- State or County income taxes.
- Unemployment insurance contributions.
- Personal property tax.
- Sales and Use Tax requirements.
- Employer withholding tax requirements.

However, such businesses must provide a statement related to the disaster to the Comptroller of Maryland with the following information:

- Company name.
- State of domicile.
- Principal address.
- Federal Tax Identification Number.
- Date of entry into the state, and,
- Contact information.

NOTE:

- **Anne Arundel Co.** The local tax rates for taxable year 2025 are as follows:

  For taxpayers with filing statuses of Single, Married Filing Separately, or Dependent, the local tax rates are as follows:

  (1) .0270 of Maryland taxable net income of $1 through $50,000;

  (2) .0294 of Maryland taxable net income of $50,001 through $400,000; and

  (3) .0320 of Maryland taxable net income of over $400,000;

  For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, the local tax rates are as follows:

  (1) .0270 of Maryland taxable net income of $1 through $75,000;

  (2) .0294 of Maryland taxable net income of $75,001 through $480,000; and

  (3) .0320 of Maryland taxable net income over $480,000.

- **Frederick Co.** The local tax rates for tax year 2025 are as follows:

  For taxpayers with filing statuses of Single, Married Filing Separately, and Dependent taxpayer, the local tax rates are as follows:

  (1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

  (2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $50,000;

  (3) .0296 for taxpayers who have a taxable net income of at least $50,001 and not exceeding $150,000; or

  (4) .0320 for taxpayers who have a taxable net income of $150,001 or more;

  For taxpayers with filing statuses of Married Filing Jointly, Head of Household, or Qualified Surviving Spouse, the local tax rates are as follows:

  (1) .0225 for taxpayers who have a taxable net income of at least $1 and not exceeding $25,000;

  (2) .0275 for taxpayers who have a taxable net income of at least $25,001 and not exceeding $100,000;

  (3) .0296 for taxpayers who have a taxable net income of at least $100,001 and not exceeding $250,000; or

  (4) .0320 for taxpayers who have a taxable net income of $250,001 or more.

- **For lump sum distribution of annual bonus,** the withholding amount should be calculated at the highest State tax rate (6.50%), and the highest local tax rate for the county of residence (see the combined withholding percentage rate for lump sum distribution below).

Percentage method of withholding for MARYLAND RESIDENT EMPLOYEES WHO WORK IN DELAWARE

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			3.30%	
$ 412	$ 481	13.60	plus	3.30%	$ 412
$ 481	$ 618	15.87	plus	3.30%	$ 481
$ 618	$ 824	20.40	plus	3.30%	$ 618
$ 824	$ 1,648	27.20	plus	3.30%	$ 824
$ 1,648	$ 3,297	54.38	plus	3.30%	$ 1,648
$ 3,297	$ --	108.80	plus	3.30%	$ 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			3.30%	
$ 2,885	$ 3,365	95.19	plus	3.30%	$ 2,885
$ 3,365	$ 4,327	111.06	plus	3.30%	$ 3,365
$ 4,327	$ 5,769	142.79	plus	3.30%	$ 4,327
$ 5,769	$ 11,538	190.38	plus	3.30%	$ 5,769
$ 11,538	$ 23,077	380.75	plus	3.30%	$ 11,538
$ 23,077	$ --	761.54	plus	3.30%	$ 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			3.30%	
$ 5,769	$ 6,731	190.38	plus	3.30%	$ 5,769
$ 6,731	$ 8,654	222.12	plus	3.30%	$ 6,731
$ 8,654	$ 11,538	285.58	plus	3.30%	$ 8,654
$ 11,538	$ 23,077	380.77	plus	3.30%	$ 11,538
$ 23,077	$ 46,154	761.54	plus	3.30%	$ 23,077
$ 46,154	$ --	1,523.08	plus	3.30%	$ 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			3.30%	
$ 275	$ 343	9.07	plus	3.30%	$ 275
$ 343	$ 412	11.33	plus	3.30%	$ 343
$ 412	$ 687	13.60	plus	3.30%	$ 412
$ 687	$ 1,374	22.66	plus	3.30%	$ 687
$ 1,374	$ 2,747	45.34	plus	3.30%	$ 1,374
$ 2,747	$ --	90.65	plus	3.30%	$ 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			3.30%	
$ 1,923	$ 2,404	63.46	plus	3.30%	$ 1,923
$ 2,404	$ 2,885	79.33	plus	3.30%	$ 2,404
$ 2,885	$ 4,808	95.19	plus	3.30%	$ 2,885
$ 4,808	$ 9,615	158.65	plus	3.30%	$ 4,808
$ 9,615	$ 19,231	317.30	plus	3.30%	$ 9,615
$ 19,231	$ --	634.62	plus	3.30%	$ 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			3.30%	
$ 3,846	$ 4,808	126.92	plus	3.30%	$ 3,846
$ 4,808	$ 5,769	158.65	plus	3.30%	$ 4,808
$ 5,769	$ 9,615	190.38	plus	3.30%	$ 5,769
$ 9,615	$ 19,231	317.31	plus	3.30%	$ 9,615
$ 19,231	$ 38,462	634.62	plus	3.30%	$ 19,231
$ 38,462	$ --	1,269.25	plus	3.30%	$ 38,462

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This table includes Maryland state and local income taxes less credit for Delaware income tax

Percentage method of withholding for MARYLAND RESIDENT EMPLOYEES WHO WORK IN DELAWARE

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			3.30%	
$ 6,250	$ 7,292	206.25	plus	3.30%	$ 6,250
$ 7,292	$ 9,375	240.63	plus	3.30%	$ 7,292
$ 9,375	$ 12,500	309.38	plus	3.30%	$ 9,375
$ 12,500	$ 25,000	412.50	plus	3.30%	$ 12,500
$ 25,000	$ 50,000	825.00	plus	3.30%	$ 25,000
$ 50,000	$ --	1,650.00	plus	3.30%	$ 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			3.30%	
$ 12,500	$ 14,583	412.50	plus	3.30%	$ 12,500
$ 14,583	$ 18,750	481.25	plus	3.30%	$ 14,583
$ 18,750	$ 25,000	618.75	plus	3.30%	$ 18,750
$ 25,000	$ 50,000	825.00	plus	3.30%	$ 25,000
$ 50,000	$ 100,000	1,650.00	plus	3.30%	$ 50,000
$ 100,000	$ --	3,300.00	plus	3.30%	$ 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			3.30%	
$ 37,500	$ 43,750	1,237.50	plus	3.30%	$ 37,500
$ 43,750	$ 56,250	1,443.75	plus	3.30%	$ 43,750
$ 56,250	$ 75,000	1,856.00	plus	3.30%	$ 56,250
$ 75,000	$ 150,000	2,475.00	plus	3.30%	$ 75,000
$ 150,000	$ 300,000	4,950.00	plus	3.30%	$ 150,000
$ 300,000	$ --	9,900.00	plus	3.30%	$ 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			3.30%	
$ 4,167	$ 5,208	137.50	plus	3.30%	$ 4,167
$ 5,208	$ 6,250	171.88	plus	3.30%	$ 5,208
$ 6,250	$ 10,417	206.25	plus	3.30%	$ 6,250
$ 10,417	$ 20,833	343.75	plus	3.30%	$ 10,417
$ 20,833	$ 41,667	687.50	plus	3.30%	$ 20,833
$ 41,667	$ --	1,375.01	plus	3.30%	$ 41,6670

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			3.30%	
$ 8,333	$ 10,417	275.00	plus	3.30%	$ 8,333
$ 10,417	$ 12,500	343.75	plus	3.30%	$ 10,417
$ 12,500	$ 20,833	412.50	plus	3.30%	$ 12,500
$ 20,833	$ 41,667	687.50	plus	3.30%	$ 20,833
$ 41,667	$ 83,333	1,375.01	plus	3.30%	$ 41,667
$ 83,333	$ --	2,749.99	plus	3.30%	$ 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			3.30%	
$ 25,000	$ 31,250	825.00	plus	3.30%	$ 25,000
$ 31,250	$ 37,500	1,031.25	plus	3.30%	$ 31,250
$ 37,500	$ 62,500	1,237.50	plus	3.30%	$ 37,500
$ 62,500	$ 125,000	2,062.50	plus	3.30%	$ 62,500
$ 125,000	$ 250,000	4,125.00	plus	3.30%	$ 125,000
$ 250,000	$ --	8,250.00	plus	3.30%	$ 250,000

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Percentage method of withholding for
MARYLAND RESIDENT EMPLOYEES WHO WORK IN DELAWARE

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 - 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			3.30%	
$ 150,000	$ 175,000	4,950.00	plus	3.30%	$ 150,000
$ 175,000	$ 225,000	5,775.00	plus	3.30%	$ 175,000
$ 225,000	$ 300,000	7,425.00	plus	3.30%	$ 225,000
$ 300,000	$ 600,000	9,900.00	plus	3.30%	$ 300,000
$ 600,000	$ 1,200,000	19,800.00	plus	3.30%	$ 600,000
$ 1,200,000	$ --	39,600.00	plus	3.30%	$ 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			3.30%	
$ 100,000	$ 125,000	3,300.00	plus	3.30%	$ 100,000
$ 125,000	$ 150,000	4,125.00	plus	3.30%	$ 125,000
$ 150,000	$ 250,000	4,950.00	plus	3.30%	$ 150,000
$ 250,000	$ 500,000	8,250.00	plus	3.30%	$ 250,000
$ 500,000	$ 1,000,000	16,500.00	plus	3.30%	$ 500,000
$ 1,000,000	$ --	33,000.00	plus	3.30%	$ 1,000,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be
3.30%

This table includes Maryland state and local income taxes less credit for Delaware income tax

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 14

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

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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 - 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%

Percentage method of withholding for
2.40 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 Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $13.70.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 412			7.15%	
$ 412	$ 481	29.46	plus	7.40%	$ 412
$ 481	$ 618	34.55	plus	7.65%	$ 481
$ 618	$ 824	45.05	plus	7.90%	$ 618
$ 824	$ 1,648	61.33	plus	8.15%	$ 824
$ 1,648	$ 3,297	128.47	plus	8.65%	$ 1,648
$ 3,297	$ --	271.11	plus	8.90%	$ 3,297

Withholding Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $96.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 2,885			7.15%	
$ 2,885	$ 3,365	206.25	plus	7.40%	$ 2,885
$ 3,365	$ 4,327	241.83	plus	7.65%	$ 3,365
$ 4,327	$ 5,769	315.38	plus	7.90%	$ 4,327
$ 5,769	$ 11,538	429.33	plus	8.15%	$ 5,769
$ 11,538	$ 23,077	899.48	plus	8.65%	$ 11,538
$ 23,077	$ --	1,897.61	plus	8.90%	$ 23,077

Withholding Bi-Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $192.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 5,769			7.15%	
$ 5,769	$ 6,731	412.50	plus	7.40%	$ 5,769
$ 6,731	$ 8,654	483.65	plus	7.65%	$ 6,731
$ 8,654	$ 11,538	630.77	plus	7.90%	$ 8,654
$ 11,538	$ 23,077	858.65	plus	8.15%	$ 11,538
$ 23,077	$ 46,154	1,799.04	plus	8.65%	$ 23,077
$ 46,154	$ --	3,795.21	plus	8.90%	$ 46,154

(b) Single including Married Filing Separately or Dependent

Withholding Daily Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $13.70.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 275			7.15%	
$ 275	$ 343	19.64	plus	7.40%	$ 275
$ 343	$ 412	24.73	plus	7.65%	$ 343
$ 412	$ 687	29.98	plus	7.90%	$ 412
$ 687	$ 1,374	51.68	plus	8.15%	$ 687
$ 1,374	$ 2,747	107.69	plus	8.65%	$ 1,374
$ 2,747	$ --	226.45	plus	8.90%	$ 2,747

Withholding Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $96

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 1,923			7.15%	
$ 1,923	$ 2,404	137.50	plus	7.40%	$ 1,923
$ 2,404	$ 2,885	173.08	plus	7.65%	$ 2,404
$ 2,885	$ 4,808	209.86	plus	7.90%	$ 2,885
$ 4,808	$ 9,615	361.78	plus	8.15%	$ 4,808
$ 9,615	$ 19,231	753.57	plus	8.65%	$ 9,615
$ 19,231	$ ---	1,585.36	plus	8.90%	$ 19,231

Withholding Bi-Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $192.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 3,846			7.15%	
$ 3,846	$ 4,808	275.00	plus	7.40%	$ 3,846
$ 4,808	$ 5,769	346.15	plus	7.65%	$ 4,808
$ 5,769	$ 9,615	419.71	plus	7.90%	$ 5,769
$ 9,615	$ 19,231	723.56	plus	8.15%	$ 9,615
$ 19,231	$ 38,462	1,507.23	plus	8.65%	$ 19,231
$ 38,462	$ --	3,170.71	plus	8.90%	$ 38,462

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Percentage method of withholding for
2.40 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 Period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN $208.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 6,25			7.15%	
$ 6,250	$ 7,292	446.88	plus	7.40%	$ 6,250
$ 7,292	$ 9,375	523.96	plus	7.65%	$ 7,292
$ 9,375	$ 12,500	683.33	plus	7.90%	$ 9,375
$ 12,500	$ 25,000	930.21	plus	8.15%	$ 12,500
$ 25,000	$ 50,000	1,948.96	plus	8.65%	$ 25,000
$ 50,000	$ --	4,111.46	plus	8.90%	$ 50,000

Withholding Monthly Period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN $417.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 12,500			7.15%	
$ 12,500	$ 14,583	893.75	plus	7.40%	$ 12,500
$ 14,583	$ 18,750	1,047.92	plus	7.65%	$ 14,853
$ 18,750	$ 25,000	1,366.67	plus	7.90%	$ 18,750
$ 25,000	$ 50,000	1,860.42	plus	8.15%	$ 25,000
$ 50,000	$ 100,000	3,897.92	plus	8.65%	$ 50,000
$ 100,000	$ --	8,222.92	plus	8.90%	$ 100,000

Withholding Quarterly Period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN $1250.

If taxable net income is: Over:	but not over:	The amount to be withheld shall be			of excess over
$ 0	$ 37,500			7.15%	
$ 37,500	$ 43,750	2,681.25	plus	7.40%	$ 37,500
$ 43,750	$ 56,250	3,143.75	plus	7.65%	$ 43,750
$ 56,250	$ 75,000	4,100.00	plus	7.90%	$ 56,250
$ 75,000	$ 150,000	5,581.25	plus	8.15%	$ 75,000
$ 150,000	$ 300,000	11,693.75	plus	8.65%	$ 150,000
$ 300,000	$ --	24,668.75	plus	8.90%	$ 250,000

(b) Single including Married Filing Separately or Dependent

Withholding Semi-Monthly Period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN $208.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.15%	
$ 4,167	$ 5,208	297.92	plus	7.40%	$ 4,167
$ 5,208	$ 6,250	375.00	plus	7.65%	$ 5,208
$ 6,250	$ 10,417	454.69	plus	7.90%	$ 6,250
$ 10,417	$ 20,833	783.85	plus	8.15%	$ 10,417
$ 20,833	$ 41,667	1,632.81	plus	8.65%	$ 20,833
$ 41,667	$ --	3,434.92	plus	8.90%	$ 41,667

Withholding Monthly Period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN $417.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 8,333			7.15%	
$ 8,333	$ 10,417	595.83	plus	7.40%	$ 8,333
$ 10,417	$ 12,500	750.00	plus	7.65%	$ 10,417
$ 12,500	$ 20,833	909.38	plus	7.90%	$ 12,500
$ 20,833	$ 41,667	1,567.71	plus	8.15%	$ 20,833
$ 41,667	$ 83,333	3,265.65	plus	8.65%	$ 41,667
$ 83,833	$ --	6,869.76	plus	8.90%	$ 83,333

Withholding Quarterly Period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN $1250.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 25,000			7.15%	
$ 25,000	$ 31,250	1,787.50	plus	7.40%	$ 25,000
$ 31,250	$ 37,500	2,250.00	plus	7.65%	$ 31,250
$ 37,500	$ 62,500	2,728.13	plus	7.90%	$ 37,500
$ 62,500	$ 125,000	4,703.13	plus	8.15%	$ 62,500
$ 125,000	$ 250,000	9,796.88	plus	8.65%	$ 125,000
$ 250,000	--	20,609.38	plus	8.90%	$ 250,000

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Percentage method of withholding for 2.40 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 Annual Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $5,000.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 150,000			7.15%	
$ 150,000	$ 175,000	10,725.00	plus	7.40%	$ 150,000
$ 175,000	$ 225,000	12,575.00	plus	7.65%	$ 175,000
$ 225,000	$ 300,000	16,400.00	plus	7.90%	$ 225,000
$ 300,000	$ 600,000	22,325.00	plus	8.15%	$ 600,000
$ 600,000	$ 1,200,000	46,775.00	plus	8.65%	$ 600,000
$ 1,200,000	$ --	98,675.00	plus	8.90%	$ 1,200,000

(b) Single including Married Filing Separately or Dependent

Withholding Annual Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $5,000.

If taxable net income is: Over:	But not over:	The amount to be withheld shall be			of excess over
$ 0	$ 100,000			7.15%	
$ 100,000	$ 125,000	7,150.00	plus	7.40%	$ 100,000
$ 125,000	$ 150,000	9,000.00	plus	7.65%	$ 125,000
$ 150,000	$ 250,000	10,912.50	plus	7.90%	$ 150,000
$ 250,000	$ 500,000	18,812.50	plus	8.15%	$ 250,000
$ 500,000	$ 1,000,000	39,187.50	plus	8.65%	$ 500,000
$ 1,000,000	$ --	82,437.50	plus	8.90%	$ 1,000,000

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

8.90%

Percentage method of withholding for 2.65 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			7.40%	
$ 412	$ 481	30.49	plus	7.65%	$ 412
$ 481	$ 618	35.75	plus	7.90%	$ 481
$ 618	$ 824	46.60	plus	8.15%	$ 618
$ 824	$ 1,648	63.39	plus	8.40%	$ 824
$ 1,648	$ 3,297	132.59	plus	8.90%	$ 1,648
$ 3,297	$ --	279.36	plus	9.15%	$ 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			7.40%	
$ 2,885	$ 3,365	213.46	plus	7.65%	$ 2,885
$ 3,365	$ 4,327	250.24	plus	7.90%	$ 3,365
$ 4,327	$ 5,769	326.20	plus	8.15%	$ 4,327
$ 5,769	$ 11,538	443.75	plus	8.40%	$ 5,769
$ 11,538	$ 23,077	928.33	plus	8.90%	$ 11,538
$ 23,077	$ --	1,955.30	plus	9.15%	$ 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			7.40%	
$ 5,769	$ 6,731	426.92	plus	7.65%	$ 5,769
$ 6,731	$ 8,654	500.48	plus	7.90%	$ 6,731
$ 8,654	$ 11,538	652.40	plus	8.15%	$ 8,654
$ 11,538	$ 23,077	887.50	plus	8.40%	$ 11,538
$ 23,077	$ 46,154	1,856.74	plus	8.90%	$ 23,077
$ 46,154	$ --	3,910.59	plus	9.15%	$ 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			7.40%	
$ 275	$ 343	20.33	plus	7.65%	$ 275
$ 343	$ 412	25.58	plus	7.90%	$ 343
$ 412	$ 687	31.01	plus	8.15%	$ 412
$ 687	$ 1,374	53.40	plus	8.40%	$ 687
$ 1,374	$ 2,747	111.12	plus	8.90%	$ 1,374
$ 2,747	$ --	233.32	plus	9.15%	$ 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			7.40%	
$ 1,923	$ 2,404	142.31	plus	7.65%	$ 1,923
$ 2,404	$ 2,885	179.09	plus	7.90%	$ 2,404
$ 2,885	$ 4,808	217.07	plus	8.15%	$ 2,885
$ 4,808	$ 9,615	373.80	plus	8.40%	$ 4,808
$ 9,615	$ 19,231	777.61	plus	8.90%	$ 9,615
$ 19,231	$ --	1,633.44	plus	9.15%	$ 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			7.40%	
$ 3,846	$ 4,808	284.62	plus	7.65%	$ 3,846
$ 4,808	$ 5,769	358.17	plus	7.90%	$ 4,808
$ 5,769	$ 9,615	434.13	plus	8.15%	$ 5,769
$ 9,615	$ 19,231	747.60	plus	8.40%	$ 9,615
$ 19,231	$ 38,462	1,555.31	plus	8.90%	$ 19,231
$ 38,462	$ --	3,266.87	plus	9.15%	$ 38,462

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Percentage method of withholding for 2.65 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			7.40%	
$ 6,250	$ 7,292	462.50	plus	7.65%	$ 6,250
$ 7,292	$ 9,375	542.19	plus	7.90%	$ 7,292
$ 9,375	$ 12,500	706.77	plus	8.15%	$ 9,375
$ 12,500	$ 25,000	961.46	plus	8.40%	$ 12,500
$ 25,000	$ 50,000	2,011.46	plus	8.90%	$ 25,000
$ 50,000	$ --	4,236.46	plus	9.15%	$ 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			7.40%	
$ 12,500	$ 14,583	925.00	plus	7.65%	$ 12,500
$ 14,583	$ 18,750	1,084.38	plus	7.90%	$ 14,583
$ 18,750	$ 25,000	1,413.54	plus	8.15%	$ 18,750
$ 25,000	$ 50,000	1,922.92	plus	8.40%	$ 25,000
$ 50,000	$ 100,000	4,022.92	plus	8.90%	$ 50,000
$ 100,000	$ --	8,472.92	plus	9.15%	$ 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			7.40%	
$ 37,500	$ 43,750	2,775.00	plus	7.65%	$ 37,500
$ 43,750	$ 56,250	3,253.13	plus	7.90%	$ 43,750
$ 56,250	$ 75,000	4,240.63	plus	8.15%	$ 56,250
$ 75,000	$ 150,000	5,768.75	plus	8.40%	$ 75,000
$ 150,000	$ 300,000	12,068.75	plus	8.90%	$ 150,000
$ 300,000	$ --	25,418.75	plus	9.15%	$ 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 Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.40%	
$ 4,167	$ 5,208	308.33	plus	7.65%	$ 4,167
$ 5,208	$ 6,250	388.02	plus	7.90%	$ 5,208
$ 6,250	$ 10,417	470.31	plus	8.15%	$ 6,250
$ 10,417	$ 20,833	809.90	plus	8.40%	$ 10,417
$ 20,833	$ 41,667	1,684.90	plus	8.90%	$ 20,833
$ 41,667	$ --	3,539.90	plus	9.15%	$ 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			7.40%	
$ 8,333	$ 10,417	616.67	plus	7.65%	$ 8,333
$ 10,417	$ 12,500	776.04	plus	7.90%	$ 10,417
$ 12,500	$ 20,833	940.63	plus	8.15%	$ 12,500
$ 20,833	$ 41,667	1,619.79	plus	8.40%	$ 20,833
$ 41,667	$ 83,333	3,369.82	plus	8.90%	$ 41,667
$ 83,333	$ --	7,078.09	plus	9.15%	$ 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			7.40%	
$ 25,000	$ 31,250	1,850.00	plus	7.65%	$ 25,000
$ 31,250	$ 37,500	2,328.13	plus	7.90%	$ 31,250
$ 37,500	$ 62,500	2,821.88	plus	8.15%	$ 37,500
$ 62,500	$ 125,000	4,859.38	plus	8.40%	$ 62,500
$ 125,000	$ 250,000	10,109.38	plus	8.90%	$ 125,000
$ 250,000	$ --	21,234.38	plus	9.15%	$ 250,000

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Percentage method of withholding for
2.65 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 - 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			7.40%	
$ 150,000	$ 175,000	11,100.00	plus	7.65%	$ 150,000
$ 175,000	$ 225,000	13,012.50	plus	7.90%	$ 175,000
$ 225,000	$ 300,000	16,962.50	plus	8.15%	$ 225,000
$ 300,000	$ 600,000	23,075.00	plus	8.40%	$ 300,000
$ 600,000	$ 1,200,000	48,275.00	plus	8.90%	$ 600,000
$ 1,200,000	$ --	101,675.00	plus	9.15%	$ 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			7.40%	
$ 100,000	$ 125,000	7,400.00	plus	7.65%	$ 100,000
$ 125,000	$ 150,000	9,312.50	plus	7.90%	$ 125,000
$ 150,000	$ 250,000	11,287.50	plus	8.15%	$ 150,000
$ 250,000	$ 500,000	19,437.50	plus	8.40%	$ 250,000
$ 500,000	$ 1,000,000	40,437.50	plus	8.90%	$ 500,000
$ 1,000,000	$ --	84,937.50	plus	9.15%	$ 1,000,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be
9.15%

Percentage method of withholding for 2.75 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			7.50%		
$	412	$	481	30.91	plus	7.75%	$	412
$	481	$	618	36.23	plus	8.00%	$	481
$	618	$	824	47.22	plus	8.25%	$	618
$	824	$	1,648	64.22	plus	8.50%	$	824
$	1,648	$	3,297	134.24	plus	9.00%	$	1,648
$	3,297	$	--	282.65	plus	9.25%	$	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			7.50%		
$	2,885	$	3,365	216.35	plus	7.75%	$	2,885
$	3,365	$	4,327	253.61	plus	8.00%	$	3,365
$	4,327	$	5,769	330.53	plus	8.25%	$	4,327
$	5,769	$	11,538	449.52	plus	8.50%	$	5,769
$	11,538	$	23,077	939.86	plus	9.00%	$	11,538
$	23,077	$	--	1,978.37	plus	9.25%	$	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			7.50%		
$	5,769	$	6,731	432.69	plus	7.75%	$	5,769
$	6,731	$	8,654	507.21	plus	8.00%	$	6,731
$	8,654	$	11,538	661.06	plus	8.25%	$	8,654
$	11,538	$	23,077	899.04	plus	8.50%	$	11,538
$	23,077	$	46,154	1,879.81	plus	9.00%	$	23,077
$	46,154	$	--	3,956.74	plus	9.25%	$	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			7.50%		
$	275	$	343	20.60	plus	7.75%	$	275
$	343	$	412	25.93	plus	8.00%	$	343
$	412	$	687	31.42	plus	8.25%	$	412
$	687	$	1,374	54.09	plus	8.50%	$	687
$	1,374	$	2,747	112.50	plus	9.00%	$	1,374
$	2,747	$	--	236.07	plus	9.25%	$	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			7.50%		
$	1,923	$	2,404	144.23	plus	7.75%	$	1,923
$	2,404	$	2,885	181.49	plus	8.00%	$	2,404
$	2,885	$	4,808	219.95	plus	8.25%	$	2,885
$	4,808	$	9,615	378.61	plus	8.50%	$	4,808
$	9,615	$	19,231	787.23	plus	9.00%	$	9,615
$	19,231	$	--	1,652.67	plus	9.25%	$	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			7.50%		
$	3,846	$	4,808	288.46	plus	7.75%	$	3,846
$	4,808	$	5,769	362.98	plus	8.00%	$	4,808
$	5,769	$	9,615	439.90	plus	8.25%	$	5,769
$	9,615	$	19,231	757.21	plus	8.50%	$	9,615
$	19,231	$	38,462	1,574.54	plus	9.00%	$	19,231
$	38,462	$	--	3,305.33	plus	9.25%	$	38,462

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Percentage method of withholding for 2.75 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			7.50%	
$ 6,250	$ 7,292	468.75	plus	7.75%	$ 6,250
$ 7,292	$ 9,375	549.48	plus	8.00%	$ 7,292
$ 9,375	$ 12,500	716.15	plus	8.25%	$ 9,375
$ 12,500	$ 25,000	973.96	plus	8.50%	$ 12,500
$ 25,000	$ 50,000	2,036.46	plus	9.00%	$ 25,000
$ 50,000	$ --	4,286.46	plus	9.25%	$ 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			7.50%	
$ 12,500	$ 14,583	937.50	plus	7.75%	$ 12,500
$ 14,583	$ 18,750	1,098.96	plus	8.00%	$ 14,583
$ 18,750	$ 25,000	1,432.29	plus	8.25%	$ 18,750
$ 25,000	$ 50,000	1,947.92	plus	8.25%	$ 25,000
$ 50,000	$ 100,000	4,072.92	plus	9.00%	$ 50,000
$ 100,000	$ --	8,572.92	plus	9.25%	$ 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			7.50%	
$ 37,500	$ 43,750	2,812.50	plus	7.75%	$ 37,500
$ 43,750	$ 56,250	3,296.88	plus	8.00%	$ 43,750
$ 56,250	$ 75,000	4,296.88	plus	8.25%	$ 56,250
$ 75,000	$ 150,000	5,843.75	plus	8.50%	$ 75,000
$ 150,000	$ 300,000	12,218.75	plus	9.00%	$ 150,000
$ 300,000	$ --	25,718.75	plus	9.25%	$ 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 Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.50%	
$ 4,167	$ 5,208	312.50	plus	7.75%	$ 4,167
$ 5,208	$ 6,250	393.23	plus	8.00%	$ 5,208
$ 6,250	$ 10,417	476.56	plus	8.25%	$ 6,250
$ 10,417	$ 20,833	820.31	plus	8.50%	$ 10,417
$ 20,833	$ 41,667	1,705.73	plus	9.00%	$ 20,833
$ 41,667	$ --	3,580.76	plus	9.25%	$ 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			7.50%	
$ 8,333	$ 10,417	625.00	plus	7.75%	$ 8,333
$ 10,417	$ 12,500	786.46	plus	8.00%	$ 10,417
$ 12,500	$ 20,833	953.13	plus	8.25%	$ 12,500
$ 20,833	$ 41,667	953.13	plus	8.50%	$ 20,833
$ 41,667	$ 83,333	3,411.49	plus	9.00%	$ 41,667
$ 83,333	$ --	7,161.43	plus	9.25%	$ 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			7.50%	
$ 25,000	$ 31,250	1,875.00	plus	7.75%	$ 25,000
$ 31,250	$ 37,500	2,359.38	plus	8.00%	$ 31,250
$ 37,500	$ 62,500	2,859.38	plus	8.25%	$ 37,500
$ 62,500	$ 125,000	4,921.88	plus	8.50%	$ 62,500
$ 125,000	$ 250,000	10,234.38	plus	9.00%	$ 125,000
$ 250,000	$ --	21,484.38	plus	9.25%	$ 250,000

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Percentage method of withholding for
2.75 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 - 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	7.50%			
$ 150,000	$ 175,000	11,250.00	plus	7.75%	$ 150,000
$ 175,000	$ 225,000	13,187.50	plus	8.00%	$ 175,000
$ 225,000	$ 300,000	17,187.50	plus	8.25%	$ 225,000
$ 300,000	$ 600,000	23,375.00	plus	8.50%	$ 300,000
$ 600,000	$ 1,200,000	48,875.00	plus	9.00%	$ 600,000
$ 1,200,000	$ --	102,875.00	plus	9.25%	$ 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	7.50%			
$ 100,000	$ 125,000	7,500.00	plus	7.75%	$ 100,000
$ 125,000	$ 150,000	9,437.50	plus	8.00%	$ 125,000
$ 150,000	$ 250,000	11,437.50	plus	8.25%	$ 150,000
$ 250,000	$ 500,000	19,687.50	plus	8.50%	$ 250,000
$ 500,000	$ 1,000,000	40,937.50	plus	9.00%	$ 500,000
$ 1,000,000	$ --	85,937.50	plus	9.25%	$ 1,000,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be
9.25%

Percentage method of withholding for
2.85 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			7.60%	
$ 412	$ 481	31.32	plus	7.85%	$ 412
$ 481	$ 618	36.71	plus	8.10%	$ 481
$ 618	$ 824	47.84	plus	8.35%	$ 618
$ 824	$ 1,648	65.04	plus	8.60%	$ 824
$ 1,648	$ 3,297	135.89	plus	9.10%	$ 1,648
$ 3,297	$ --	285.95	plus	9.35%	$ 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			7.60%	
$ 2,885	$ 3,365	219.23	plus	7.85%	$ 2,885
$ 3,365	$ 4,327	256.97	plus	8.10%	$ 3,365
$ 4,327	$ 5,769	334.86	plus	8.35%	$ 4,327
$ 5,769	$ 11,538	455.29	plus	8.60%	$ 5,769
$ 11,538	$ 23,077	951.40	plus	9.10%	$ 11,538
$ 23,077	$ --	2,001.45	plus	9.35%	$ 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			7.60%	
$ 5,769	$ 6,731	438.46	plus	7.85%	$ 5,769
$ 6,731	$ 8,654	513.94	plus	8.10%	$ 6,731
$ 8,654	$ 11,538	669.71	plus	8.35%	$ 8,654
$ 11,538	$ 23,077	910.58	plus	8.60%	$ 11,538
$ 23,077	$ 46,154	1,902.89	plus	9.10%	$ 23,077
$ 46,154	$ --	4,002.99	plus	9.35%	$ 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			7.60%	
$ 275	$ 343	20.88	plus	7.85%	$ 275
$ 343	$ 412	26.27	plus	8.10%	$ 343
$ 412	$ 687	31.83	plus	8.35%	$ 412
$ 687	$ 1,374	54.77	plus	8.60%	$ 687
$ 1,374	$ 2,747	113.87	plus	9.10%	$ 1,374
$ 2,747	$ --	238.81	plus	9.35%	$ 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			7.60%	
$ 1,923	$ 2,404	146.15	plus	7.85%	$ 1,923
$ 2,404	$ 2,885	183.89	plus	8.10%	$ 2,404
$ 2,885	$ 4,808	222.84	plus	8.35%	$ 2,885
$ 4,808	$ 9,615	383.41	plus	8.60%	$ 4,808
$ 9,615	$ 19,231	796.84	plus	9.10%	$ 9,615
$ 19,231	$	1,671.90	plus	9.35%	$ 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			7.60%	
$ 3,846	$ 4,808	292.31	plus	7.85%	$ 3,846
$ 4,808	$ 5,769	367.79	plus	8.10%	$ 4,808
$ 5,769	$ 9,615	445.67	plus	8.35%	$ 5,769
$ 9,615	$ 19,231	766.83	plus	8.60%	$ 9,615
$ 19,231	$ 38,462	1,593.77	plus	9.10%	$ 19,231
$ 38,462	$ --	3,343.79	plus	9.35%	$ 38,462

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Percentage method of withholding for 2.85 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			7.60%	
$ 6,250	$ 7,292	475.00	plus	7.85%	$ 6,250
$ 7,292	$ 9,375	556.77	plus	8.10%	$ 7,292
$ 9,375	$ 12,500	725.52	plus	8.35%	$ 9,375
$ 12,500	$ 25,000	986.46	plus	8.60%	$ 12,500
$ 25,000	$ 50,000	2,061.46	plus	9.10%	$ 25,000
$ 50,000	$ --	4,336.46	plus	9.35%	$ 50,500

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			7.60%	
$ 12,500	$ 14,583	950.00	plus	7.85%	$ 12,500
$ 14,583	$ 18,750	1,113.54	plus	8.10%	$ 14,583
$ 18,750	$ 25,000	1,451.04	plus	8.35%	$ 18,750
$ 25,000	$ 50,000	1,972.92	plus	8.60%	$ 25,000
$ 50,000	$ 100,000	4,122.92	plus	9.10%	$ 50,000
$ 100,000	$ --	8,672.92	plus	9.35%	$ 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			7.60%	
$ 37,500	$ 43,750	2,850.00	plus	7.85%	$ 37,500
$ 43,750	$ 56,250	3,340.63	plus	8.10%	$ 43,750
$ 56,250	$ 75,000	4,353.13	plus	8.35%	$ 56,250
$ 75,000	$ 150,000	5,918.75	plus	8.60%	$ 75,000
$ 150,000	$ 300,000	12,368.75	plus	9.10%	$ 150,000
$ 300,000	$ --	26,018.75	plus	9.35%	$ 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 Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.60%	
$ 4,167	$ 5,208	316.67	plus	7.85%	$ 4,167
$ 5,208	$ 6,250	398.44	plus	8.10%	$ 5,208
$ 6,250	$ 10,417	482.81	plus	8.35%	$ 6,250
$ 10,417	$ 20,833	830.73	plus	8.60%	$ 10,417
$ 20,833	$ 41,667	1,726.56	plus	9.10%	$ 20,833
$ 41,667	$ --	3,622.43	plus	9.35%	$ 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			7.60%	
$ 8,333	$ 10,417	633.33	plus	7.85%	$ 8,333
$ 10,417	$ 12,500	796.88	plus	8.10%	$ 10,417
$ 12,500	$ 20,833	965.63	plus	8.35%	$ 12,500
$ 20,833	$ 41,667	1,661.46	plus	8.60%	$ 20,833
$ 41,667	$ 83,333	3,453.15	plus	9.10%	$ 41,667
$ 83,333	$ --	7,244.76	plus	9.35%	$ 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			7.60%	
$ 25,000	$ 31,250	1,900.00	plus	7.85%	$ 25,000
$ 31,250	$ 37,500	2,390.63	plus	8.10%	$ 31,250
$ 37,500	$ 62,500	2,896.88	plus	8.35%	$ 37,500
$ 62,500	$ 125,000	4,984.38	plus	8.60%	$ 62,500
$ 125,000	$ 250,000	10,359.38	plus	9.10%	$ 125,000
$ 250,000	$ --	21,734.38	plus	9.35%	$ 250,000

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Percentage method of withholding for 2.85 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 - 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			7.60%	
$ 150,000	$ 175,000	11,400.00	plus	7.85%	$ 150,000
$ 175,000	$ 225,000	13,362.50	plus	8.10%	$ 175,000
$ 225,000	$ 300,000	17,412.50	plus	8.35%	$ 225,000
$ 300,000	$ 600,000	23,675.00	plus	8.60%	$ 300,000
$ 600,000	$ 1,200,000	49,475.00	plus	9.10%	$ 600,000
$ 1,200,000	$ --	104,075.00	plus	9.35%	$ 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			7.60%	
$ 100,000	$ 125,000	7,600.00	plus	7.85%	$ 100,000
$ 125,000	$ 150,000	9,562.50	plus	8.10%	$ 125,000
$ 150,000	$ 250,000	11,587.50	plus	8.35%	$ 150,000
$ 250,000	$ 500,000	19,937.50	plus	8.60%	$ 250,000
$ 500,000	$ 1,000,000	41,437.50	plus	9.10%	$ 500,000
$ 1,000,000	$ --	86,937.50	plus	9.35%	$ 1,000,000

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

9.35%

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

* 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			7.75%	
$ 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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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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

* 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			7.75%	
$ 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 Over	But not over	The amount to be 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 Over	But not over	The amount to be 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 Over	But not over	The amount to be 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 Over	But not over	The amount to be 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 Over	But not over	The amount to be 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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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

***** 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			7.75%	
$ 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

(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			7.75%	
$ 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%

Percentage method of withholding for
3.05 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			7.80%	
$ 412	$ 481	32.14	plus	8.05%	$ 412
$ 481	$ 618	37.67	plus	8.30%	$ 481
$ 618	$ 824	49.07	plus	8.55%	$ 618
$ 824	$ 1,648	66.69	plus	8.80%	$ 824
$ 1,648	$ 3,297	139.19	plus	9.30%	$ 1,648
$ 3,297	$ --	292.54	plus	9.55%	$ 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			7.80%	
$ 2,885	$ 3,365	225.00	plus	8.05%	$ 2,885
$ 3,365	$ 4,327	263.70	plus	8.30%	$ 3,365
$ 4,327	$ 5,769	343.51	plus	8.55%	$ 4,327
$ 5,769	$ 11,538	466.83	plus	8.80%	$ 5,769
$ 11,538	$ 23,077	974.48	plus	9.30%	$ 11,538
$ 23,077	$ --	2,047.61	plus	9.55%	$ 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			7.80%	
$ 5,769	$ 6,73	450.00	plus	8.05%	$ 5,769
$ 6,731	$ 8,654	527.40	plus	8.30%	$ 6,731
$ 8,654	$ 11,538	687.02	plus	8.55%	$ 8,654
$ 11,538	$ 23,077	933.65	plus	8.80%	$ 11,538
$ 23,077	$ 46,154	1,949.05	plus	9.30%	$ 23,077
$ 46,154	$ --	4,095.21	plus	9.55%	$ 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			7.80%	
$ 275	$ 343	21.43	plus	8.05%	$ 275
$ 343	$ 412	26.96	plus	8.30%	$ 343
$ 412	$ 687	32.66	plus	8.55%	$ 412
$ 687	$ 1,374	56.15	plus	8.80%	$ 687
$ 1,374	$ 2,747	116.62	plus	9.30%	$ 1,374
$ 2,747	$ --	244.31	plus	9.55%	$ 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			7.80%	
$ 1,923	$ 2,404	150.00	plus	8.05%	$ 1,923
$ 2,404	$ 2,885	188.70	plus	8.30%	$ 2,404
$ 2,885	$ 4,808	228.61	plus	8.55%	$ 2,885
$ 4,808	$ 9,615	393.03	plus	8.80%	$ 4,808
$ 9,615	$ 19,231	816.07	plus	9.30%	$ 9,615
$ 19,231	$ --	1,710.36	plus	9.55%	$ 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			7.80%	
$ 3,846	$ 4,808	300.00	plus	8.05%	$ 3,846
$ 4,808	$ 5,769	377.40	plus	8.30%	$ 4,808
$ 5,769	$ 9,615	457.21	plus	8.55%	$ 5,769
$ 9,615	$ 19,231	786.06	plus	8.80%	$ 9,615
$ 19,231	$ 38,462	1,632.23	plus	9.30%	$ 19,231
$ 38,462	$ --	3,420.71	plus	9.55%	$ 38,462

continued on page 32

Percentage method of withholding for 3.05 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			7.80%	
$ 6,250	$ 7,292	487.50	plus	8.05%	$ 6,250
$ 7,292	$ 9,375	571.35	plus	8.30%	$ 7,292
$ 9,375	$ 12,500	744.27	plus	8.55%	$ 9,375
$ 12,500	$ 25,000	1,011.46	plus	8.80%	$ 12,500
$ 25,000	$ 50,000	2,111.46	plus	9.30%	$ 25,000
$ 50,000	$ --	4,436.46	plus	9.55%	$ 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			7.80%	
$ 12,500	$ 14,583	975.00	plus	8.05%	$ 12,500
$ 14,583	$ 18,750	1,142.71	plus	8.30%	$ 14,583
$ 18,750	$ 25,000	1,488.54	plus	8.55%	$ 18,750
$ 25,000	$ 50,000	2,022.92	plus	8.80%	$ 25,000
$ 50,000	$ 100,000	4,222.92	plus	9.30%	$ 50,000
$ 100,000	$ --	8,872.92	plus	9.55%	$ 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			7.80%	
$ 37,500	$ 43,750	2,925.00	plus	8.05%	$ 37,500
$ 43,750	$ 56,250	3,428.13	plus	8.30%	$ 43,750
$ 56,250	$ 75,000	4,465.63	plus	8.55%	$ 56,250
$ 75,000	$ 150,000	6,068.75	plus	8.80%	$ 75,000
$ 150,000	$ 300,000	12,668.75	plus	9.30%	$ 150,000
$ 300,000	$ --	26,618.75	plus	9.55%	$ 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 Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.80%	
$ 4,167	$ 5,208	325.00	plus	8.05%	$ 4,167
$ 5,208	$ 6,250	408.85	plus	8.30%	$ 5,208
$ 6,250	$ 10,417	495.31	plus	8.55%	$ 6,250
$ 10,417	$ 20,833	851.56	plus	8.80%	$ 10,417
$ 20,833	$ 41,667	1,768.23	plus	9.30%	$ 20,833
$ 41,667	$ --	3,705.76	plus	9.55%	$ 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			7.80%	
$ 8,333	$ 10,417	650.00	plus	8.05%	$ 8,333
$ 10,417	$ 12,500	817.71	plus	8.30%	$ 10,417
$ 12,500	$ 20,833	990.63	plus	8.55%	$ 12,500
$ 20,833	$ 41,667	1,703.13	plus	8.80%	$ 20,833
$ 41,667	$ 83,333	3,536.49	plus	9.30%	$ 41,667
$ 83,333	$ --	7,411.43	plus	9.55%	$ 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			7.80%	
$ 25,000	$ 31,250	1,950.00	plus	8.05%	$ 25,000
$ 31,250	$ 37,500	2,453.13	plus	8.30%	$ 31,250
$ 37,500	$ 62,500	2,971.88	plus	8.55%	$ 37,500
$ 62,500	$ 125,000	5,109.38	plus	8.80%	$ 62,500
$ 125,000	$ 250,000	10,609.38	plus	9.30%	$ 125,000
$ 250,000	$ --	22,234.38	plus	9.55%	$ 250,000

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Percentage method of withholding for 3.05 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 - 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			7.80%	
$ 150,000	$ 175,000	11,700.00	plus	8.05%	$ 150,000
$ 175,000	$ 225,000	13,712.50	plus	8.30%	$ 175,000
$ 225,000	$ 300,000	17,862.50	plus	8.55%	$ 225,000
$ 300,000	$ 600,000	24,275.00	plus	8.80%	$ 300,000
$ 600,000	$ 1,200,000	50,675.00	plus	9.30%	$ 600,000
$ 1,200,000	$ --	106,475.00	plus	9.55%	$ 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			7.80%	
$ 100,000	$ 125,000	7,800.00	plus	8.05%	$ 100,000
$ 125,000	$ 150,000	9,812.50	plus	8.30%	$ 125,000
$ 150,000	$ 250,000	11,887.50	plus	8.55%	$ 150,000
$ 250,000	$ 500,000	20,437.50	plus	8.80%	$ 250,000
$ 500,000	$ 1,000,000	42,437.50	plus	9.30%	$ 500,000
$ 1,000,000	$ --	88,937.50	plus	9.55%	$ 1,000,000

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

9.55%

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.**

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	7.85%	
$ 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 Over	But not over	The amount to be withheld shall be	of excess 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 Over	But not over	The amount to be withheld shall be	of excess 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

(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	7.85%	
$ 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 Over	But not over	The amount to be withheld shall be	of excess 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 Over	But not over	The amount to be withheld shall be	of excess 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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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.**

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			7.85%	
$ 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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 Over	But not over	The amount to be withheld shall be			of excess 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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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.**

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			7.85%	
$ 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

(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			7.85%	
$ 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%

Percentage method of withholding for
3.20 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			7.95%	
$ 412	$ 481	32.76	plus	8.20%	$ 412
$ 481	$ 618	38.39	plus	8.45%	$ 481
$ 618	$ 824	50.00	plus	8.70%	$ 618
$ 824	$ 1,648	67.93	plus	8.95%	$ 824
$ 1,648	$ 3,297	141.66	plus	9.45%	$ 1,648
$ 3,297	$ --	297.49	plus	9.70%	$ 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			7.95%	
$ 2,885	$ 3,365	229.33	plus	8.20%	$ 2,885
$ 3,365	$ 4,327	268.75	plus	8.45%	$ 3,365
$ 4,327	$ 5,769	350.00	plus	8.70%	$ 4,327
$ 5,769	$ 11,538	475.48	plus	8.95%	$ 5,769
$ 11,538	$ 23,077	991.79	plus	9.45%	$ 11,538
$ 23,077	$ --	2,082.22	plus	9.70%	$ 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			7.95%	
$ 5,769	$ 6,731	458.65	plus	8.20%	$ 5,769
$ 6,731	$ 8,654	537.50	plus	8.45%	$ 6,731
$ 8,654	$ 11,538	700.00	plus	8.70%	$ 8,654
$ 11,538	$ 23,077	950.96	plus	8.95%	$ 11,538
$ 23,077	$ 46,154	1,983.66	plus	9.45%	$ 23,077
$ 46,154	$ --	4,164.44	plus	9.70%	$ 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			7.95%	
$ 275	$ 343	21.84	plus	8.20%	$ 275
$ 343	$ 412	27.47	plus	8.45%	$ 343
$ 412	$ 687	33.28	plus	8.70%	$ 412
$ 687	$ 1,374	57.18	plus	8.95%	$ 687
$ 1,374	$ 2,747	118.68	plus	9.45%	$ 1,374
$ 2,747	$ --	248.43	plus	9.70%	$ 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			7.95%	
$ 1,923	$ 2,404	152.88	plus	8.20%	$ 1,923
$ 2,404	$ 2,885	192.31	plus	8.45%	$ 2,404
$ 2,885	$ 4,808	232.93	plus	8.70%	$ 2,885
$ 4,808	$ 9,615	400.24	plus	8.95%	$ 4,808
$ 9,615	$ 19,231	830.49	plus	9.45%	$ 9,615
$ 19,231	$ --	1,739.21	plus	9.70%	$ 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			7.95%	
$ 3,846	$ 4,808	305.77	plus	8.20%	$ 3,846
$ 4,808	$ 5,769	384.62	plus	8.45%	$ 4,808
$ 5,769	$ 9,615	465.87	plus	8.70%	$ 5,769
$ 20,833	$ 41,667	800.48	plus	8.95%	$ 9,615
$ 41,667	$ 83,333	2,665.09	plus	9.45%	$ 41,667
$ 83,333	$ --	6,602.53	plus	9.70%	$ 83,333

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Percentage method of withholding for
3.20 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			7.95%	
$ 6,250	$ 7,292	496.88	plus	8.20%	$ 6,250
$ 7,292	$ 9,375	582.29	plus	8.45%	$ 7,292
$ 9,375	$ 12,500	758.33	plus	8.70%	$ 9,375
$ 12,500	$ 25,000	1,030.21	plus	8.95%	$ 12,500
$ 25,000	$ 50,000	2,148.96	plus	9.45%	$ 25,000
$ 50,000	$ --	4,511.46	plus	9.70%	$ 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			7.95%	
$ 12,500	$ 14,583	993.75	plus	8.20%	$ 12,500
$ 14,583	$ 18,750	1,164.58	plus	8.45%	$ 14,583
$ 18,750	$ 25,000	1,516.67	plus	8.70%	$ 18,750
$ 25,000	$ 50,000	2,060.42	plus	8.95%	$ 25,000
$ 50,000	$ 100,000	4,297.92	plus	9.45%	$ 50,000
$ 100,000	$ --	9,022.92	plus	9.70%	$ 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			7.95%	
$ 37,500	$ 43,750	2,981.25	plus	8.20%	$ 37,500
$ 43,750	$ 56,250	3,493.75	plus	8.45%	$ 43,750
$ 56,250	$ 75,000	4,550.00	plus	8.70%	$ 56,250
$ 75,000	$ 150,000	6,181.25	plus	8.95%	$ 75,000
$ 150,000	$ 300,000	12,893.75	plus	9.45%	$ 150,000
$ 300,000	$ --	27,068.75	plus	9.70%	$ 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 Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.95%	
$ 4,167	$ 5,208	331.25	plus	8.20%	$ 4,167
$ 5,208	$ 6,250	416.67	plus	8.45%	$ 5,208
$ 6,250	$ 10,417	504.69	plus	8.70%	$ 6,250
$ 10,417	$ 20,833	867.19	plus	8.95%	$ 10,417
$ 20,833	$ 41,667	1,799.48	plus	9.45%	$ 20,833
$ 41,667	$ --	3,768.26	plus	9.70%	$ 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			7.95%	
$ 8,333	$ 10,417	662.50	plus	8.20%	$ 8,333
$ 10,417	$ 12,500	833.33	plus	8.45%	$ 10,417
$ 12,500	$ 20,833	1,009.38	plus	8.70%	$ 12,500
$ 20,833	$ 41,667	1,734.38	plus	8.95%	$ 20,833
$ 41,667	$ 83,333	3,598.99	plus	9.45%	$ 41,667
$ 83,333	$ --	7,536.43	plus	9.70%	$ 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			7.95%	
$ 25,000	$ 31,250	1,987.50	plus	8.20%	$ 25,000
$ 31,250	$ 37,500	2,500.00	plus	8.45%	$ 31,250
$ 37,500	$ 62,500	3,028.13	plus	8.70%	$ 37,500
$ 62,500	$ 125,000	5,203.13	plus	8.95%	$ 62,500
$ 125,000	$ 250,000	10,796.88	plus	9.45%	$ 125,000
$ 250,000	$ --	22,609.38	plus	9.70%	$ 250,000

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Percentage method of withholding for
3.20 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 - 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			7.95%	
$ 150,000	$ 175,000	11,925.00	plus	8.20%	$ 150,000
$ 175,000	$ 225,000	13,975.00	plus	8.45%	$ 175,000
$ 225,000	$ 300,000	18,200.00	plus	8.70%	$ 225,000
$ 300,000	$ 600,000	24,725.00	plus	8.95%	$ 300,000
$ 600,000	$ 1,200,000	51,575.00	plus	9.45%	$ 600,000
$ 1,200,000	$ --	108,275.00	plus	9.70%	$ 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			7.95%	
$ 100,000	$ 125,000	7,950.00	plus	8.20%	$ 100,000
$ 125,000	$ 150,000	10,000.00	plus	8.45%	$ 125,000
$ 150,000	$ 250,000	12,112.50	plus	8.70%	$ 150,000
$ 250,000	$ 500,000	20,812.50	plus	8.95%	$ 250,000
$ 500,000	$ 1,000,000	43,187.50	plus	9.45%	$ 500,000
$ 1,000,000	$ --	90,437.50	plus	9.70%	$ 1,000,000

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

9.70%

Percentage method of withholding for
3.30 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	8.05%	
$ 412	$ 481	33.17 plus 8.30%	$ 412
$ 481	$ 618	38.87 plus 8.55%	$ 481
$ 618	$ 824	50.62 plus 8.80%	$ 618
$ 824	$ 1,648	68.75 plus 9.05%	$ 824
$ 1,648	$ 3,297	143.31 plus 9.55%	$ 1,648
$ 3,297	$ --	300.79 plus 9.80%	$ 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	8.05%	
$ 2,885	$ 3,365	232.21 plus 8.30%	$ 2,885
$ 3,365	$ 4,327	272.12 plus 8.55%	$ 3,365
$ 4,327	$ 5,769	354.33 plus 8.80%	$ 4,327
$ 5,769	$ 11,538	481.25 plus 9.05%	$ 5,769
$ 11,538	$ 23,077	1,003.32 plus 9.55%	$ 11,538
$ 23,077	$ --	2,105.30 plus 9.80%	$ 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	8.05%	
$ 5,769	$ 6,731	464.42 plus 8.30%	$ 5,769
$ 6,731	$ 8,654	544.23 plus 8.55%	$ 6,731
$ 8,654	$ 11,538	708.65 plus 8.80%	$ 8,654
$ 11,538	$ 23,077	962.50 plus 9.05%	$ 11,538
$ 23,077	$ 46,154	2,006.74 plus 9.55%	$ 23,077
$ 46,154	$ --	4,210.59 plus 9.80%	$ 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	8.05%	
$ 275	$ 343	22.12 plus 8.30%	$ 275
$ 343	$ 412	27.82 plus 8.55%	$ 343
$ 412	$ 687	33.69 plus 8.80%	$ 412
$ 687	$ 1,374	57.86 plus 9.05%	$ 687
$ 1,374	$ 2,747	120.05 plus 9.55%	$ 1,374
$ 2,747	$ --	251.18 plus 9.80%	$ 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	8.05%	
$ 1,923	$ 2,404	154.81 plus 8.30%	$ 1,923
$ 2,404	$ 2,885	194.71 plus 8.55%	$ 2,404
$ 2,885	$ 4,808	235.82 plus 8.80%	$ 2,885
$ 4,808	$ 9,615	405.05 plus 9.05%	$ 4,808
$ 9,615	$ 19,231	840.11 plus 9.55%	$ 9,615
$ 19,231	$ --	1,758.44 plus 9.80%	$ 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	8.05%	
$ 3,846	$ 4,808	309.62 plus 8.30%	$ 3,846
$ 4,808	$ 5,769	389.42 plus 8.55%	$ 4,808
$ 5,769	$ 9,615	471.63 plus 8.80%	$ 5,769
$ 9,615	$ 19,231	810.10 plus 9.05%	$ 9,615
$ 19,231	$ 38,462	1,680.31 plus 9.55%	$ 19,231
$ 38,462	$ --	3,516.87 plus 9.80%	$ 38,462

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Percentage method of withholding for
3.30 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			8.05%	
$ 6,250	$ 7,292	503.13	plus	8.30%	$ 6,250
$ 7,292	$ 9,375	589.58	plus	8.55%	$ 7,292
$ 9,375	$ 12,500	767.71	plus	8.80%	$ 9,375
$ 12,500	$ 25,000	1,042.71	plus	9.05%	$ 12,500
$ 25,000	$ 50,000	2,173.96	plus	9.55%	$ 25,000
$ 50,000	$ --	4,561.46	plus	9.80%	$ 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			8.05%	
$ 12,500	$ 14,583	1,006.25	plus	8.30%	$ 12,500
$ 14,583	$ 18,750	1,179.17	plus	8.55%	$ 14,583
$ 18,750	$ 25,000	1,535.42	plus	8.80%	$ 18,750
$ 25,000	$ 50,000	2,085.42	plus	9.05%	$ 25,000
$ 50,000	$ 100,000	4,347.92	plus	9.55%	$ 50,000
$ 100,000	$ --	9,122.92	plus	9.80%	$ 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			8.05%	
$ 37,500	$ 43,750	3,018.75	plus	8.30%	$ 37,500
$ 43,750	$ 56,250	3,537.50	plus	8.55%	$ 43,750
$ 56,250	$ 75,000	4,606.25	plus	8.80%	$ 56,250
$ 75,000	$ 150,000	6,256.25	plus	9.05%	$ 75,000
$ 150,000	$ 300,000	13,043.75	plus	9.55%	$ 150,000
$ 300,000	$ --	27,368.75	plus	9.80%	$ 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 Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			8.05%	
$ 4,167	$ 5,208	335.42	plus	8.30%	$ 4,167
$ 5,208	$ 6,250	421.88	plus	8.55%	$ 5,208
$ 6,250	$ 10,417	510.94	plus	8.80%	$ 6,250
$ 10,417	$ 20,833	877.60	plus	9.05%	$ 10,417
$ 20,833	$ 41,667	1,820.31	plus	9.55%	$ 20,833
$ 41,667	$ --	3,809.93	plus	9.80%	$ 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			8.05%	
$ 8,333	$ 10,417	670.83	plus	8.30%	$ 8,333
$ 10,417	$ 12,500	843.75	plus	8.55%	$ 10,417
$ 12,500	$ 20,833	1,021.88	plus	8.80%	$ 12,500
$ 20,833	$ 41,667	1,755.21	plus	9.05%	$ 20,833
$ 41,667	$ 83,333	3,640.66	plus	9.55%	$ 41,667
$ 83,333	$ --	7,619.76	plus	9.80%	$ 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			8.05%	
$ 25,000	$ 31,250	2,012.50	plus	8.30%	$ 25,000
$ 31,250	$ 37,500	2,531.25	plus	8.55%	$ 31,250
$ 37,500	$ 62,500	3,065.63	plus	8.80%	$ 37,500
$ 62,500	$ 125,000	5,265.63	plus	9.05%	$ 62,500
$ 125,000	$ 250,000	10,921.88	plus	9.55%	$ 125,000
$ 250,000	$ --	22,859.38	plus	9.80%	$ 250,000

continued on page 42

Percentage method of withholding for 3.30 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 - 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			8.05%	
$ 150,000	$ 175,000	12,075.00	plus	8.30%	$ 150,000
$ 175,000	$ 225,000	14,150.00	plus	8.55%	$ 175,000
$ 225,000	$ 300,000	18,425.00	plus	8.80%	$ 225,000
$ 300,000	$ 600,000	25,025.00	plus	9.05%	$ 300,000
$ 600,000	$ 1,200,000	52,175.00	plus	9.55%	$ 600,000
$ 1,200,000	$ --	109,475.00	plus	9.80%	$ 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			8.05%	
$ 100,000	$ 125,000	8,050.00	plus	8.30%	$ 100,000
$ 125,000	$ 150,000	10,125.00	plus	8.55%	$ 125,000
$ 150,000	$ 250,000	12,262.50	plus	8.80%	$ 150,000
$ 250,000	$ 500,000	21,062.50	plus	9.05%	$ 250,000
$ 500,000	$ 1,000,000	43,687.50	plus	9.55%	$ 500,000
$ 1,000,000	$ --	91,437.50	plus	9.80%	$ 1,000,000

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

9.80%