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

Payroll period	Amount of one exemption	Standard Deduction*
Weekly	$ 61.54	$ 65.38
Bi-weekly	$ 123.08	$ 130.76
Semi-monthly	$ 133.33	$ 141.66
Monthly	$ 266.67	$ 283.33
Quarterly	$ 800.00	$ 850.00
Annually	$ 3,200.00	$ 3,400.00
Daily	$ 8.77	$ 9.31

***** The standard Deduction is **$3,400.**

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 isThe amount to be Over	But not over	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	$ 65.38
Bi-weekly	$ 123.08	$ 130.76
Semi-monthly	$ 133.33	$ 141.66
Monthly	$ 266.67	$ 283.33
Quarterly	$ 800.00	$ 850.00
Annually	$ 3,200.00	$ 3,400.00
Daily	$ 8.77	$ 9.31

* The standard Deduction is **$3,400.**

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	$ 65.38
Bi-weekly	$ 123.08	$ 130.76
Semi-monthly	$ 133.33	$ 141.66
Monthly	$ 266.67	$ 283.33
Quarterly	$ 800.00	$ 850.00
Annually	$ 3,200.00	$ 3,400.00
Daily	$ 8.77	$ 9.31

* The standard Deduction is **$3,400.**

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