Percentage method of withholding for
2.40 PERCENT LOCAL INCOME TAX

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 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	$ 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 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	$ 65.38
Bi-weekly	$ 123.08	$ 130.76
Semi-monthly	$ 133.33	$ 141.66
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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 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%