Percentage method of withholding for
3.20 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 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
$	9,615	$	19,231	800.48	plus	8.95%	$	9,615
$	19,231	$	38,462	1,661.11	plus	9.45%	$	19,231
$	38,462	$	--	3,478.44	plus	9.70%	$	38,462

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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	$ 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			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	$ 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			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%