

## Percentage method of withholding for 3.30 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**.

### (a) Married Filing Joint or Head of Household

#### Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70

IF THE taxable income is		The amount to be	
Over	But not over	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		The amount to be	
Over	But not over	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		The amount to be	
Over	But not over	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

### 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](http://marylandcomptroller.gov).

### (b) Single including Married Filing Separately or Dependent

#### Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70

IF THE taxable income is		The amount to be	
Over	But not over	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		The amount to be	
Over	But not over	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		The amount to be	
Over	But not over	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

*continued on page 41*

## Percentage method of withholding for 3.30 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**.

### (a) Married Filing Joint or Head of Household

Withholding - Semi-Monthly payroll period				
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$208.00				
IF THE taxable income is		The amount to be		
Over	But not over	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		The amount to be		
Over	But not over	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		The amount to be		
Over	But not over	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	

### 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](http://marylandcomptroller.gov).

### (b) Single including Married Filing Separately or Dependent

Withholding - Semi-Monthly payroll period				
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$208.00				
IF THE taxable income is		The amount to be		
Over	But not over	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		The amount to be		
Over	But not over	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		The amount to be		
Over	But not over	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	\$ 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](http://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		The amount to be	
Over	But not over	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		The amount to be	
Over	But not over	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%**