

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

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 35.58	\$ 53.85
Bi-weekly	\$ 123.08	\$ 71.15	\$ 107.69
Semi-monthly	\$ 133.33	\$ 77.08	\$ 116.67
Monthly	\$ 266.67	\$ 154.17	\$ 233.33
Quarterly	\$ 800.00	\$ 463.00	\$ 700.00
Annually	\$ 3,200.00	\$ 1,850.00	\$ 2,800.00
Daily	\$ 8.77	\$ 5.07	\$ 7.67

\* The standard Deduction is 15% of the gross income with a minimum of **\$1,850** and a maximum of **\$2,800**.

### FORMULA

**Total wages** (before any deductions)

**LESS** Allowance for Standard Deduction (15% of wages for payroll period with a minimum and maximum as set forth for the particular payroll period)

**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 [www.marylandtaxes.gov](http://www.marylandtaxes.gov).

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

##### Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$96.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 2,885		3.20%	
\$ 2,885	\$ 3,365	92.31 plus	3.20%	\$ 2,885
\$ 3,365	\$ 4,327	107.69 plus	3.20%	\$ 3,365
\$ 4,327	\$ 5,769	138.46 plus	3.20%	\$ 4,327
\$ 5,769	--	184.62 plus	3.20%	\$ 5,769

##### Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$192.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 5,769		3.20%	
\$ 5,769	\$ 6,731	184.62 plus	3.20%	\$ 5,769
\$ 6,731	\$ 8,654	215.38 plus	3.20%	\$ 6,731
\$ 8,654	\$ 11,538	276.92 plus	3.20%	\$ 8,654
\$ 11,538	--	369.23 plus	3.20%	\$ 11,538

##### Withholding - Semi-Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$208.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 6,250		3.20%	
\$ 6,250	\$ 7,292	200.00 plus	3.20%	\$ 6,250
\$ 7,292	\$ 9,375	233.33 plus	3.20%	\$ 7,292
\$ 9,375	\$ 12,500	300.00 plus	3.20%	\$ 9,375
\$ 12,500	--	400.00 plus	3.20%	\$ 12,500

##### Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$417.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 12,500		3.20%	
\$ 12,500	\$ 14,583	400.00 plus	3.20%	\$ 12,500
\$ 14,583	\$ 18,750	466.67 plus	3.20%	\$ 14,583
\$ 18,750	\$ 25,000	600.00 plus	3.20%	\$ 18,750
\$ 25,000	--	800.00 plus	3.20%	\$ 25,000

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

##### Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$96.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 1,923		3.20%	
\$ 1,923	\$ 2,404	61.54 plus	3.20%	\$ 1,923
\$ 2,404	\$ 2,885	76.92 plus	3.20%	\$ 2,404
\$ 2,885	\$ 4,808	92.31 plus	3.20%	\$ 2,885
\$ 4,808	--	153.85 plus	3.20%	\$ 4,808

##### Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$192.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 3,846		3.20%	
\$ 3,846	\$ 4,808	123.08 plus	3.20%	\$ 3,846
\$ 4,808	\$ 5,769	153.85 plus	3.20%	\$ 4,808
\$ 5,769	\$ 9,615	184.62 plus	3.20%	\$ 5,769
\$ 9,615	--	307.69 plus	3.20%	\$ 9,615

##### Withholding - Semi-Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$208.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 4,167		3.20%	
\$ 4,167	\$ 5,208	133.33 plus	3.20%	\$ 4,167
\$ 5,208	\$ 6,250	166.67 plus	3.20%	\$ 5,208
\$ 6,250	\$ 10,417	200.00 plus	3.20%	\$ 6,250
\$ 10,417	--	333.33 plus	3.20%	\$ 10,417

##### Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$417.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 8,333		3.20%	
\$ 8,333	\$ 10,417	266.67 plus	3.20%	\$ 8,333
\$ 10,417	\$ 12,500	333.33 plus	3.20%	\$ 10,417
\$ 12,500	\$ 20,833	400.00 plus	3.20%	\$ 12,500
\$ 20,833	--	666.67 plus	3.20%	\$ 20,833

**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	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 35.58	\$ 53.85
Bi-weekly	\$ 123.08	\$ 71.15	\$ 107.69
Semi-monthly	\$ 133.33	\$ 77.08	\$ 116.67
Monthly	\$ 266.67	\$ 154.17	\$ 233.33
Quarterly	\$ 800.00	\$ 463.00	\$ 700.00
Annually	\$ 3,200.00	\$ 1,850.00	\$ 2,800.00
Daily	\$ 8.77	\$ 5.07	\$ 7.67

\* The standard Deduction is 15% of the gross income with a minimum of **\$1,850** and a maximum of **\$2,800**.

### FORMULA

**Total wages** (before any deductions)

**LESS** Allowance for Standard Deduction (15% of wages for payroll period with a minimum and maximum as set forth for the particular payroll period)

**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 [www.marylandtaxes.gov](http://www.marylandtaxes.gov).

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

##### Withholding - Quarterly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 37,500		3.20%	
\$ 37,500	\$ 43,750	1,200.00 plus	3.20%	\$ 37,500
\$ 43,750	\$ 56,250	1,400.00 plus	3.20%	\$ 43,750
\$ 56,250	\$ 75,000	1,800.00 plus	3.20%	\$ 56,250
\$ 75,000	--	2,400.00 plus	3.20%	\$ 75,000

##### Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 412		3.20%	
\$ 412	\$ 481	13.19 plus	3.20%	\$ 412
\$ 481	\$ 618	15.38 plus	3.20%	\$ 481
\$ 618	\$ 824	19.78 plus	3.20%	\$ 618
\$ 824	--	26.37 plus	3.20%	\$ 824

##### Withholding - Annual payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 150,000		3.20%	
\$ 150,000	\$ 175,000	4,800.00 plus	3.20%	\$ 150,000
\$ 175,000	\$ 225,000	5,600.00 plus	3.20%	\$ 175,000
\$ 225,000	\$ 300,000	7,200.00 plus	3.20%	\$ 225,000
\$ 300,000	--	9,600.00 plus	3.20%	\$ 300,000

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

##### Withholding - Quarterly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 25,000		3.20%	
\$ 25,000	\$ 31,250	800.00 plus	3.20%	\$ 25,000
\$ 31,250	\$ 37,500	1,000.00 plus	3.20%	\$ 31,250
\$ 37,500	\$ 62,500	1,200.00 plus	3.20%	\$ 37,500
\$ 62,500	--	2,000.00 plus	3.20%	\$ 62,500

##### Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 275		3.20%	
\$ 275	\$ 343	8.79 plus	3.20%	\$ 275
\$ 343	\$ 412	10.99 plus	3.20%	\$ 343
\$ 412	\$ 687	13.19 plus	3.20%	\$ 412
\$ 687	--	21.98 plus	3.20%	\$ 687

##### Withholding - Annual payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.00

IF THE taxable income is		The amount to be withheld shall be		of excess over
Over	But not over			
\$ 0	\$ 100,000		3.20%	
\$ 100,000	\$ 125,000	3,200.00 plus	3.20%	\$ 100,000
\$ 125,000	\$ 150,000	4,000.00 plus	3.20%	\$ 125,000
\$ 150,000	\$ 250,000	4,800.00 plus	3.20%	\$ 150,000
\$ 250,000	--	8,000.00 plus	3.20%	\$ 250,000

### Lump Sum Distribution of Annual Bonus

**The amount to be withheld shall be**

**3.20%**

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