



MARYLAND EMPLOYER WITHHOLDING GUIDE

ATTENTION

New Rates go into effect for Tax Year 2012

This guide supersedes previously issued Withholding Guides and reflects changes to the Withholding Tax Rates made by the Maryland General Assembly in Special Session in May of 2012.



www.marylandtaxes.com

**Peter Franchot
Comptroller**

How to use this Employer Withholding Guide

The instructions you will find in this guide will provide you with the information you need to comply with the requirements for withholding Maryland income tax as required by law.

These instructions include the **percentage formulas** to determine the amount of income tax to withhold from employees' wages.

The **withholding tables** are not located in this guide. They can be found at www.marylandtaxes.com or if you do not have access to the Internet, please call the forms line at 410-260-7951.

We hope that the instructions in this guide will provide you with

all the information you need. However, if you need additional assistance, please feel free to contact us:

Comptroller of Maryland
Revenue Administration Division
110 Carroll Street
Annapolis, Maryland 21411-0001
410-260-7980
800-638-2937

Maryland Employer Withholding Forms

MW506	Employer's Return of Income Tax Withheld	MW507M	Exemption from Maryland Withholding Tax for a Qualified Civilian Spouse of a U.S. Armed Forces Servicemember
MW506A	Employer's Return of Income Tax Withheld - Amended	MW507P	Annuity, Sick Pay and Retirement Distribution Request for Maryland Income Tax Withholding
MW506AM	Employer's Return of Income Tax Withheld for Accelerated Filers - Amended	MW508	Annual Employer Withholding Reconciliation Return
MW506M	Employer's Return of Income Tax Withheld for Accelerated Filers	MW508A	Annual Employer Withholding Reconciliation Return - Amended
MW507	Employee's Maryland Withholding Exemption Certificate		

Reminders

- Quarterly withholding tax returns are due on the 15th day of the month that follows the calendar quarter in which that income tax was withheld. Withholding tax rates for gambling winnings have changed. See page 5 for details.
 - A spouse whose wages are exempt from Maryland income tax under the Military Spouses Residency Relief Act may claim an exemption from Maryland withholding tax. See page 6 for details.
 - Employers or payors of payments subject to Maryland withholding taxes are required to submit their W2/MW508 data electronically if they have 25 or more employees. The electronic file must be a modified EFW2 format text file that may be either uploaded through bFile, or copied to a CD and sent to the Revenue Administration Division. A PDF or Excel spreadsheet is not acceptable. Another acceptable electronic option is to use the bFile website and manually key in each W2. See page 8 for details.
 - We do not automatically send paper withholding tax coupons to businesses that have not filed electronically in the past. We strongly encourage all businesses to join with us in saving dollars as we try to save the environment, by using our free bFile online service to electronically file your withholding return.
 - You may file and pay your withholding return via the following four electronic methods:
 - **bFile** - File your zero (0) returns and pay your employer withholding tax at www.marylandtaxes.com under Online Services.
 - **Electronic Funds Transfer (EFT)** - Call 410-260-7980 to register.
 - **Internet** (Payment via electronic funds withdrawal) - www.marylandtaxes.com.
 - **Credit Card** - Call Official Payments Corporation at 1-800-2PAYTAX or visit www.officialpayments.com. Official Payments Corporation charges a convenience fee per transaction. The State of Maryland does not receive this fee.
- NOTE** - If you use any of these filing options, **DO NOT** file a paper return.
- **Be sure your Central Registration Number** and phone number appear on all forms and correspondence.
- For questions concerning the withholding of Maryland and local taxes, please call one of our Taxpayer Service representatives at 410-260-7980 or 1-800-638-2937 or e-mail your questions to taxhelp@comp.state.md.us.

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1. INTRODUCTION

The withholding of Maryland income tax is a part of the state's "pay-as-you-go" plan of income tax collection adopted by the 1955 session of the Maryland General Assembly. The provisions are set forth in the Tax-General Article of the Annotated Code of Maryland.

The law aids in the proper collection of taxes required to be reported by individuals with taxable income.

Generally speaking, the state's system resembles the federal withholding plans. The distinctive differences between the state and federal systems are explained in this book.

Withholding tax is not an additional tax, but merely a collection device. Its purpose is to collect tax at the source, as the wages are earned, instead of collecting the tax a year after the wages were earned.

Under the law the sums withheld must be recorded by the employer or payor in a ledger account to clearly indicate the amount of tax withheld and that the tax withheld is the property of the State of Maryland.

Funds set aside by the employer or payor from taxes withheld are deemed by law to be held in trust for the use and benefit of the State of Maryland. Any employer or payor who negligently fails to either withhold the required tax or to pay it over to the Comptroller, or both, is held personally and individually liable for all monies involved.

If the employer is a corporate entity, the personal liability extends and is applicable to the officer or agent of the corporation whose duty it is to withhold the tax and transmit it to the Comptroller as required by law.

To help keep accurate employer records, every employer subject to the withholding provisions of the Maryland law is assigned a Central Registration Number (CRN). The federal employer identification number (FEIN) assigned to you by the IRS for federal purposes is also used for record-keeping purposes. If you do not have a FEIN when you apply for a Maryland account, we will assign you a CRN. When you receive your FEIN you should notify us immediately.

2. HOW THE LAW APPLIES

Employers

Generally, an employer is a person or organization, subject to the jurisdiction of Maryland, for whom an individual performs a service as an employee.

An employer who is not required by law to withhold Maryland income tax may withhold Maryland income tax through a voluntary arrangement with the employees or payees, provided that the employer registers with the Revenue Administration Division. This arrangement must conform to the Maryland withholding and payment requirements.

All employers must register with Maryland

All employers are required to register with the Revenue Administration Division by filing a *Combined Registration Application* Form CRA. You can also register online at www.marylandtaxes.com. The employer will be assigned a CRN that will be used for employer income tax withholding as well as most other Maryland business taxes.

Do not wait until withholding payments are due to register as an employer. Contact the Revenue Administration Division, Annapolis, Maryland 21411 (410-260-7980) as soon as you know you will be paying wages and withholding taxes.

You should have only one CRN for withholding purposes. If you have more than one, notify the Revenue Administration Division.

If you acquire another employer's business, do not use the number assigned to that business. Request a *Combined Registration Application* Form CRA from the Revenue Administration Division or register online at www.marylandtaxes.com. You must include your CRN and FEIN, if available, on all forms, attachments and correspondence you send to the Revenue Administration Division.

For withholding purposes "employee" means:

- An individual, whether a resident or nonresident of Maryland, who performs any service in Maryland for wages.
- A resident of Maryland who performs any service outside this state for wages.
- An officer, employee, or elected official of the United States, Maryland, or any other state or territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any of the above.
- An officer of a corporation.

Employees' Social Security numbers

You must record the name and address of each employee or payee exactly as it appears on the Social Security card.

If a new employee does not have a Social Security card, have the employee obtain one at any Social Security Administration office.

Records to keep

You are required to keep all records pertaining to the payment of wages and the deduction and withholding of Maryland income tax. These records must be available for inspection by the Revenue Administration Division and include:

- The amounts and dates of all wage payments to each employee.
- The amounts and dates for all Maryland income taxes withheld from wage payments to each employee.
- The name, address, Social Security number, and period of employment for each employee.
- Each employee's exemption certificate.
- Your identification number, the amount of Maryland income tax withheld and paid to the Comptroller of Maryland, and the dates payments were made.

All records should be retained for a period of at least three years after the date the tax to which they relate became due or the date the tax was paid, whichever is later.

Penalties for failing to comply

Any employer who fails to file returns or remit amounts collected as required is subject to a penalty not to exceed 25% of the unpaid tax.

If an employer pays tax, interest or penalty by check (or other instrument) that is not honored by the bank on which it is drawn, the employer shall be assessed a service charge of \$30.

Remember! The money you withhold from your employees is held in trust for the State of Maryland.

Civil and Criminal Penalties

Civil Penalties

- » Suspension or revocation of all business licenses issued by the State to the employer for willful failure to withhold or pay income tax to the Comptroller.

- » Imposition of a \$50 penalty for each violation for willful failure to provide an income tax statement or for providing a false withholding statement.

Also, for willful non-compliance with a wage lien, the employer will be personally liable for excess wages paid to an employee subject to the lien. In addition, all unpaid withholding tax, interest and penalties, constitute a lien in favor of the State of Maryland, extending to all real and personal property belonging to the employer.

Criminal Penalties (Upon Conviction)

- » Not to exceed ten thousand dollars (\$10,000) or imprisonment not exceeding five years or both, for:
 - Willful failure to file a return.
 - Willful failure to withhold the required tax.
 - Willful failure to pay the tax withheld to the Comptroller.
- » Not to exceed five-hundred dollars (\$500) or imprisonment not exceeding six months or both, for:
 - Willful failure to provide a copy of withholding tax statement.
 - Providing a false or fraudulent withholding tax statement.
 - Failure to provide information on a withholding certificate or for filing a false certificate.
 - Willful failure to pay to the Comptroller salary wages or compensation subject to a salary lien.

3. PAYMENTS SUBJECT TO WITHHOLDING

Taxable wages

For withholding purposes “wages” means all remuneration for services performed by an employee, including the cash value of all remuneration paid in any medium other than cash. (Exceptions are listed later in this section.) These exceptions are similar to the exclusions for federal withholding purposes, so that in most instances wages subject to federal withholding will also be subject to Maryland withholding.

Taxable “wages” include all employee compensation, such as salaries, fees, bonuses, commissions, vacation allowances, back pay and retroactive increases.

Wages paid in any form other than money are measured by their fair market value. These include lodging, meals, property or other considerations for personal services.

Agricultural wages subject to Social Security (FICA) tax are subject to Maryland withholding tax. Tips and gratuities paid to an employee by a customer are also subject to withholding tax in the same manner as reported for federal purposes.

Withholding is not required for the following:

- Domestic service in a private home, local college club or local chapter of a college fraternity or sorority.
- Services performed by a duly ordained, commissioned or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order.
- Nonresident individuals employed as seamen upon vessels engaged in oceanic and foreign trade or commerce while such vessels are within any of the ports of Maryland.
- Single and student employees whose total income will be less than the minimum filing requirement. (See page 8.)

- **Employees paid at a rate of less than \$5,000 annually.**

Nonresident employees subject to withholding

A nonresident is not subject to tax if:

- His income consists entirely of wages or other compensation for personal services performed in Maryland; and
- The state of residence has agreed in writing to allow a reciprocal exemption from tax and withholding for each other’s residents.

As a result of this provision, the residents of a number of states are exempt and no withholding of Maryland tax is to be made by the employer. Under such circumstances, it is necessary that Maryland Form MW507, *Employee Maryland Withholding Exemption Certificate*, be filed with the employer in which the employee certifies that he resides within one of the reciprocal states listed on the form.

Nonresidents from states that have no income tax law or have no written reciprocal income tax agreement with this state are subject to Maryland tax and withholding must be made from salaries and wages for services performed in Maryland.

Withholding is also required in a sale or exchange of real property and associated tangible personal property owned by a nonresident or nonresident entity.

Lottery & gambling winnings subject to withholding

Lottery and other gambling winnings in excess of \$5,000 are subject to withholding at a rate of 8.75% for Maryland residents or 7% for nonresidents. Pari-mutuel (horse racing) winnings in excess of \$5,000 and at least 300 times as large as the original wager are subject to the same withholding rates.

Exemption certificate

At the time of or before hiring a new employee, the employer must obtain a certificate of exemption, Maryland Form MW507, from the employee. This certificate authorizes the employer to withhold Maryland income tax from the employee’s salary, based on the number of withholding exemptions claimed on Form MW507. Often, the number of withholding exemptions will correspond with the number of personal exemptions allowed the employee in computing his tax on his Maryland income tax return.

However, if the employee expects that his federal adjusted gross income will exceed \$100,000 (or \$150,000 if filing a joint income tax return) he must use the worksheet to recalculate the number of withholding exemptions to which he is entitled. The value of personal exemptions will be reduced at this income level on the Maryland income tax return. (To see the reduction in exemptions, at the various income levels, go to page two of Maryland Form MW507 which can be obtained at www.marylandtaxes.com.)

Also, if the employee expects that the amount of Maryland income tax withheld will not equal the Maryland tax liability, he must use the worksheet to recalculate the number of exemptions to which he is entitled. The employee may also enter into an agreement with the employer to have an additional amount of tax withheld. As long as the number of withholding exemptions claimed by the employee does not exceed the number he is entitled under the law, the total withholding exemptions shown on the Maryland Form MW507 do not have to agree with the total shown on the federal Form W-4.

When a new employee files a certificate, the employer must make it effective with the first payment of wages. A certificate, once filed with the employer, will remain in effect until a new certificate is filed.

If an employee fails to furnish a certificate, the employer is required

to withhold the tax as if the employee had claimed one withholding exemption.

An employer is required to submit a copy of the exemption certificate received to the Compliance Division if:

1. The employer has any reason to believe this certificate is incorrect.
2. The employee claims more than ten (10) exemptions.
3. The employee claims exemption from withholding on the basis of nonresidence.
4. The employee claims exemption from withholding because he/she has no tax liability this year, and the wages are expected to exceed \$200 a week.
5. The employee claims an exemption from withholding under the Military Spouses Residency Relief Act. (In this case, Form MW507M must be completed and attached to Form MW507.)

When the exemption certificate is received, the Compliance Division will make a determination and will notify the employer if a change is required.

Withholding for annuity, sick pay and retirement distributions

A payee of an annuity, sick pay or retirement distribution may request the payor to withhold tax with respect to payments of annuities, sick or retirement distribution payments. If such a request is made, the payor must deduct and withhold the tax as required. The amount requested to be withheld from each sick pay, annuity payment or retirement distribution must be a whole dollar amount of at least \$5 per month for annuities and retirement distributions, and at least \$2 per daily payment in the case of sick pay.

Mandatory withholding on retirement distributions

When a rollover distribution is subject to a mandatory federal withholding, the eligible rollover distribution of Maryland residents is subject to a mandatory state withholding of 7.75%. Otherwise, such withholding should not take place unless requested by the payee.

4. DETERMINING THE AMOUNT TO BE WITHHELD

Maryland law provides that the Comptroller develop withholding tax schedules to approximate the tax on wages, without considering the tax rates in effect that are less than 4.75%.

In this booklet you will find the appropriate percentage for the computation of the amount of Maryland income tax to be withheld. Apply the applicable percentage to the taxable income. Note: there are two different rates explained below.

The **SINGLE** rate is used by single employees; employees who are dependents on another person's tax return, or employees who are Married planning to file separately. The **JOINT** rate is used by Married taxpayers who plan to file joint returns, employees who qualify for Head of Household status on their tax return, or for employees who qualify as Widow or Widower with a dependent child.

For employees who are residents of Maryland, use the rate corresponding to the area where the employee lives. Since each county sets their local income tax rate, there is the possibility of having 24 different local income tax rates. To reduce the number of local income tax rates we have established 14 local income tax rates. Use the rate that equals or slightly exceeds the actual local income tax rate to ensure that sufficient tax is withheld.

For employees who are not residents of Maryland use the Nonresident rate, which includes no local tax; but does include the Special 1.25% Nonresident rate.

For employees who are residents of Maryland, and are working and paying withholding taxes in Delaware or any other nonreciprocal state, use the Delaware/Nonreciprocal state rate, which includes local tax and credit for taxes paid to another state.

Withholding is a combination of the state income tax rate and local taxes. When using the percentage method of withholding, the employer must follow these four steps:

1. Subtract an allowance for Standard Deduction (15 percent of wages for the payroll period with a minimum and maximum as set forth for the particular payroll) from the employee's wages.
2. Multiply the amount of one withholding exemption for the payroll period by the number of exemptions claimed on the employee's Form MW507.
3. Subtract the amount determined in Step 2 from the employee's wages.
4. Apply the appropriate percentage rate table to the resulting figure to determine the amount of withholding, based on the employee's county of residence. If the employee is a resident of a nonreciprocal state, use the special nonresident tax rate.

Visit www.marylandtaxes.com to use our online withholding calculator.

5. HOW TO FILE

For filing purposes employers will fall into one of five types of filing categories:

- **Accelerated** – those employers who were required to withhold \$15,000 or more for the preceding calendar year and who have \$700 or more of accumulated withholding are required to remit the withholding payment within three business days following that payroll (pay date). You may request a waiver allowing monthly returns. A renewal of the waiver is also available if eligibility to file federal withholding tax returns on a monthly basis is unchanged. Pay date is defined as the date the paychecks are made available to employees.
- **Quarterly** – those employers with less than \$700 of withholding per quarter who are required to remit the tax withheld on a quarterly basis.
- **Monthly** – those employers with more than \$700 of withholding in any one quarter who are required to remit the tax withheld on a monthly basis.
- **Seasonal** – those employers who operate only during certain months. You must obtain prior approval to file on a seasonal basis. If approval is granted, you would only be required to file reports during the period your business is in operation.
- **Annual** – those employers with less than \$250 withholding per calendar year are required to remit the tax withheld on an annual basis.

bFile

This online service is used to file and pay Employer's Return of Income Tax Withheld (MW506). A valid FEIN or Social Security number (SSN) and Maryland CRN (this is your eight-digit Maryland tax account number) are required. If you have not registered to file Maryland business taxes or do not have a CRN, you may register on our Web site.

You may be asked to provide a bank routing and transit number (RTN) and a depositor's account number (DAN) to make payments

of business taxes. The funds will automatically be withdrawn from your bank account on the date specified.

Do not send a paper return when using bFile, this online service supports the current year and two previous years. If your return is for a prior period, you may request these forms by calling Taxpayer Service 410-260-7980, or e-mail taxhelp@comp.state.md.us.

The Revenue Administration Division has sent postcards to withholding filers advising them we no longer send paper coupon books unless the postcard was returned or an e-mail was received requesting them. This is an effort to reduce and/or eliminate paper processing and to encourage employers to use the online service which has many benefits to offer:

Fast – Enter your business and bank information once. The information will be filled in each time you file a return, using auto-fill.

Accurate – The automatic fill-in feature eliminates the risk of accidentally entering wrong business or bank information when you file your return.

Easy – bFile now supports filing and associating multiple businesses under one user registration. A list of the businesses will be displayed when you log on.

History – All returns you file while logged on will be accessible to view in a consolidated list.

You must include your CRN, and, if available, your FEIN on all withholding forms or other correspondence. This will ensure that all payments and/or adjustments are properly posted to your account.

Each year the Revenue Administration Division analyzes accounts. If a payment record requires a change in filing frequency, the employer will be notified. An employer may file a written request to change the filing frequency, which if approved will change at the beginning of the next calendar year. For paper filers, the coupon book for the new calendar year will reflect any change.

The due dates of returns are as follows:

Period	Due date	Period	Due date
January	February 15	July	August 15
February	March 15	August	September 15
March	April 15	September	October 15
1st Quarter	April 15	3rd Quarter	October 15
April	May 15	October	November 15
May	June 15	November	December 15
June	July 15	December	January 15
2nd Quarter	July 15	4th Quarter	January 15
		Annual	January 31

If a due date falls on a Saturday, Sunday or holiday, the return is due on the next business day.

W-2 Wage and Tax Statements

On or before January 31 of each year, employers must provide a wage and tax statement, federal Form W-2, to each employee. To ensure consistency in reporting, the Revenue Administration Division will require the state tax withheld (box 17) and local tax withheld (box 19) to be combined and reported as one amount in box 17 (state income tax), and leave box 18 (local wages) blank. The state pickup amount must be reported in box 14 (other). In addition, the word “STPICKUP” is to appear in box 14 (other) of your employees’ year-end printed Form W-2.

Year-End Reconciliation

Employers have four options to file their year-end reconciliation (Form MW508). Employers who have 25 or more W-2s to report

must select option 2, 3 or 4. However, we encourage all employers regardless of the number of statements to file using magnetic media or electronically.

Any underpayment must be submitted with the reconciliation. If the account is overpaid, please indicate whether you wish the overpayment refunded or a credit to be applied to future periods. If you request the credit, please wait for notification of approval prior to using the credit.

(1) Employers with fewer than 25 W-2s to report may file their year-end reconciliation on paper.

- Complete Form MW508
- Attach all applicable W-2s and 1099s
- Mail to:
Revenue Administration Division
Returns Processing, Room 206
110 Carroll Street
Annapolis, Maryland 21411-0001

If you are not required to report on magnetic media by federal or Maryland law, and do not wish to submit individual wage and tax statements, using federal Form W-2 (copy 1), the Revenue Administration Division will accept a computer printout provided it contains the following information:

- Employer name
- Employer address
- Employer Central Registration Number and Federal Employer Identification Number (FEIN)
- Employee name
- Employee address
- Employee Social Security number
- Employee gross earnings
- Employee Maryland earnings
- Amount of Maryland state and local tax withheld from employee (one figure)

The printout should list the employees’ names in alphabetical or Social Security number order. Employers reporting on computer printouts will still be required to furnish each employee with the annual wage and tax statement, or federal Form W-2, for reporting salaries and wages for Maryland tax withheld on the employees’ individual tax returns.

For all corrections to individual employee accounts, a Form W-2C must be submitted on paper.

- (2) **Employers with 0-250 W-2s to report can file their year-end reconciliation electronically using bFile at www.marylandtaxes.com.** The bFile application is free of charge. Employers can key up to 250 W-2s and their MW508 directly to our Web site and receive confirmation of the filing. Each W-2 must be keyed in individually, under this option. Only one MW508 may be filed online per business per tax year. If you need to correct a submitted filing then you must complete a paper form MW506A which can be downloaded from our Web site.
- (3) All employers may file on magnetic media. (CD or 3 1/2 inch diskette)

The RE record was changed to include an agent indicator code, an agent for EIN, third-party sick pay indicator, date sent, and time sent.

The RV record is an electronic version of the paper form, MW508, Annual Employer Reconciliation Return. The RV record contains all of the data from the MW508 and is a required record if you file

using magnetic media.

To obtain a complete copy of The Magnetic Media Specification Booklet please visit www.marylandtaxes.com.

For questions on magnetic media reporting please contact the Revenue Administration Division at 410-260-7150.

Send Year-End Reconciliations to:
Revenue Administration Division
Magnetic Media Unit, Room 214
110 Carroll Street
Annapolis, Maryland 21411-0001

(4) NEW - Bulk Upload Application

This new application will allow users (employers/payroll providers) to log in to our bFile system and upload a text file in modified EFW2 format. This application uses the same registration application used for filing MW506 and Sales and Use Tax returns. As a registered user you will create history. This application is designed to accept one file and validate before it will accept another file. We recommend that individuals who submit data for multiple employers create a separate registration of each employer, or create one logon and append all employer data in one file.

NEW - W2 Bulk Upload Testing Application

This application will allow users to test their ability to upload and transmit their W2s and MW508s using a text or zip file.

NOTE: 1099s can not be submitted using this method.

Name, Address, Federal Employer Identification Number Changes and Final Returns.

You can make changes to your name, address, FEIN, and more online; or use the change of address or ownership form in the coupon book. Do not make the changes on the Form MW506. If you have elected to continue to use the coupon books, they will reflect the new information you have provided when they are prepared for the new calendar year.

If your FEIN has changed you may be issued another coupon book reflecting the new identification number. If you are using our online options, and have updated the FEIN online, nothing further needs to be done.

You must indicate if the business has been sold or discontinued. You can do this online as well as using Form MW506FR. You must notify the Comptroller of Maryland if withholding has temporarily stopped as well as an ending date for the temporary stoppage.

Amendments

MW506A or MW506AM

The Form MW506A is used to amend Form MW506 information for the current calendar year. Enter the period and year being amended. Enter the previously reported and remitted amounts under "Previously Reported." Enter the figures reflecting the change to the reported amounts under "Correct Reported."

If the correct amount is greater than the previously reported amount, enter the difference in the underpayment/remittance block, and attach a check or money order payable to the Comptroller of Maryland.

If the amount is less than the previously reported amount, enter the amount in the overpayment block. You may use this amount as a refund or credit against future withholdings. If you are requesting a credit, please wait for notification of approval prior to using the credit on a future period. Please check the appropriate box for a credit or refund on Form MW506A.

MW508A

The Form MW508A is used to amend Form MW508 information.

Enter the figures from the originally filed Form MW508 in the "Previously Reported" column. Enter the figures reflecting changes created by the Forms W-2C in the "Corrected Amounts" column.

If the amount on line 3, "Corrected Amounts" column, is greater than the amount on line 2, attach a check or money order payable to the Comptroller of Maryland for the amount on line 5.

If the amount on line 2 is greater than the amount on line 3, attach a statement containing the following information.

1. Details as to how the overpayment occurred with all W-2s pertaining to that overpayment.
2. Whether you will use the overpayment as a credit against Maryland withholding tax for a future period, or if you prefer a direct refund. **If you are requesting a credit, please wait for notification of approval prior to using the credit on a future period.**
3. The method by which you submitted the original W-2, (magnetic tape, paper, etc.)

An employer is not allowed to adjust the amounts reported as income tax withheld in a prior calendar year unless it is to correct an administrative error. An administrative error is any error that does not change the amount of income tax that was actually withheld. Generally, an employer cannot adjust the amounts reported for a prior year because the employee uses the amount shown on Form W-2 as a credit when filing the income tax return for the year.

Where Amended Returns Are To Be Sent

All returns in connection with withholding of Maryland income tax are to be sent to the following address:

Comptroller of Maryland
Remittance Processing Center
110 Carroll Street
Annapolis, Maryland 21411-0001

All remittances should be made by check or money order payable to the Comptroller of Maryland-WH. **Employers are cautioned not to send cash by mail.**

SPECIAL WITHHOLDING INFORMATION FOR SINGLES AND STUDENTS ONLY

If the employee's income is below the following amounts and this income is their only income for the year, you will not be required to withhold Maryland Income Tax.

Weekly	\$	187.50
Biweekly	\$	375.00
Semi-Monthly	\$	406.25
Monthly	\$	812.50
Quarterly	\$	2,437.50
Annual	\$	9,750.00
Daily	\$	26.71

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	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	
Over	But not over		of excess 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	
Over	But not over		of excess 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	
Over	But not over		of excess 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	
Over	But not over		of excess 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	
Over	But not over		of excess 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	
Over	But not over		of excess 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

Percentage method of withholding for 1.25 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	0.00	plus 6.00%	
\$ 2,885	\$ 3,365	173.08	plus 6.25%	\$ 2,885
\$ 3,365	\$ 4,327	203.13	plus 6.50%	\$ 3,365
\$ 4,327	\$ 5,769	265.63	plus 6.75%	\$ 4,327
\$ 5,769	--	362.98	plus 7.00%	\$ 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	0.00	plus 6.00%	
\$ 5,769	\$ 6,731	346.15	plus 6.25%	\$ 5,769
\$ 6,731	\$ 8,654	406.25	plus 6.50%	\$ 6,731
\$ 8,654	\$ 11,538	531.25	plus 6.75%	\$ 8,654
\$ 11,538	--	725.96	plus 7.00%	\$ 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	0.00	plus 6.00%	
\$ 6,250	\$ 7,292	375.00	plus 6.25%	\$ 6,250
\$ 7,292	\$ 9,375	440.10	plus 6.50%	\$ 7,292
\$ 9,375	\$ 12,500	575.52	plus 6.75%	\$ 9,375
\$ 12,500	--	786.46	plus 7.00%	\$ 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	0.00	plus 6.00%	
\$ 12,500	\$ 14,583	750.00	plus 6.25%	\$ 12,500
\$ 14,583	\$ 18,750	880.21	plus 6.50%	\$ 14,583
\$ 18,750	\$ 25,000	1,151.04	plus 6.75%	\$ 18,750
\$ 25,000	--	1,572.92	plus 7.00%	\$ 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	0.00	plus 6.00%	
\$ 1,923	\$ 2,404	115.38	plus 6.25%	\$ 1,923
\$ 2,404	\$ 2,885	145.43	plus 6.50%	\$ 2,404
\$ 2,885	\$ 4,808	176.68	plus 6.75%	\$ 2,885
\$ 4,808	--	306.49	plus 7.00%	\$ 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	0.00	plus 6.00%	
\$ 3,846	\$ 4,808	230.77	plus 6.25%	\$ 3,846
\$ 4,808	\$ 5,769	290.87	plus 6.50%	\$ 4,808
\$ 5,769	\$ 9,615	353.37	plus 6.75%	\$ 5,769
\$ 9,615	--	612.98	plus 7.00%	\$ 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	0.00	plus 6.00%	
\$ 4,167	\$ 5,208	250.00	plus 6.25%	\$ 4,167
\$ 5,208	\$ 6,250	315.10	plus 6.50%	\$ 5,208
\$ 6,250	\$ 10,417	382.81	plus 6.75%	\$ 6,250
\$ 10,417	--	664.06	plus 7.00%	\$ 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	0.00	plus 6.00%	
\$ 8,333	\$ 10,417	500.00	plus 6.25%	\$ 8,333
\$ 10,417	\$ 12,500	630.21	plus 6.50%	\$ 10,417
\$ 12,500	\$ 20,833	765.63	plus 6.75%	\$ 12,500
\$ 20,833	--	1,328.13	plus 7.00%	\$ 20,833

Percentage method of withholding for 1.25 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	0.00 plus 6.00%		
\$ 37,500	\$ 43,750	2,250.00	plus 6.25%	\$ 37,500
\$ 43,750	\$ 56,250	2,640.63	plus 6.50%	\$ 43,750
\$ 56,250	\$ 75,000	3,453.13	plus 6.75%	\$ 56,250
\$ 75,000	--	4,718.75	plus 7.00%	\$ 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	0.00 plus 6.00%		
\$ 412	\$ 481	24.73	plus 6.25%	\$ 412
\$ 481	\$ 618	29.02	plus 6.50%	\$ 481
\$ 618	\$ 824	37.95	plus 6.75%	\$ 618
\$ 824	--	51.85	plus 7.00%	\$ 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	0.00 plus 6.00%		
\$ 150,000	\$ 175,000	9,000.00	plus 6.25%	\$ 150,000
\$ 175,000	\$ 225,000	10,562.50	plus 6.50%	\$ 175,000
\$ 225,000	\$ 300,000	13,812.50	plus 6.75%	\$ 225,000
\$ 300,000	--	18,875.00	plus 7.00%	\$ 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	0.00 plus 6.00%		
\$ 25,000	\$ 31,250	1,500.00	plus 6.25%	\$ 25,000
\$ 31,250	\$ 37,500	1,890.63	plus 6.50%	\$ 31,250
\$ 37,500	\$ 62,500	2,296.88	plus 6.75%	\$ 37,500
\$ 62,500	--	3,984.38	plus 7.00%	\$ 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	0.00 plus 6.00%		
\$ 275	\$ 343	16.48	plus 6.25%	\$ 275
\$ 343	\$ 412	20.78	plus 6.50%	\$ 343
\$ 412	\$ 687	25.24	plus 6.75%	\$ 412
\$ 687	--	43.78	plus 7.00%	\$ 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	0.00 plus 6.00%		
\$ 100,000	\$ 125,000	6,000.00	plus 6.25%	\$ 100,000
\$ 125,000	\$ 150,000	7,562.50	plus 6.50%	\$ 125,000
\$ 150,000	\$ 250,000	9,187.50	plus 6.75%	\$ 150,000
\$ 250,000	--	15,937.50	plus 7.00%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be 7.00%

Percentage method of withholding for 2.25 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	7.00%		
\$ 2,885	\$ 3,365	201.92	plus 7.25%	\$ 2,885
\$ 3,365	\$ 4,327	236.78	plus 7.50%	\$ 3,365
\$ 4,327	\$ 5,769	308.89	plus 7.75%	\$ 4,327
\$ 5,769	--	420.67	plus 8.00%	\$ 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	7.00%		
\$ 5,769	\$ 6,731	403.85	plus 7.25%	\$ 5,769
\$ 6,731	\$ 8,654	473.56	plus 7.50%	\$ 6,731
\$ 8,654	\$ 11,538	617.79	plus 7.75%	\$ 8,654
\$ 11,538	--	841.35	plus 8.00%	\$ 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	7.00%		
\$ 6,250	\$ 7,292	437.50	plus 7.25%	\$ 6,250
\$ 7,292	\$ 9,375	513.02	plus 7.50%	\$ 7,292
\$ 9,375	\$ 12,500	669.27	plus 7.75%	\$ 9,375
\$ 12,500	--	911.46	plus 8.00%	\$ 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	7.00%		
\$ 12,500	\$ 14,583	875.00	plus 7.25%	\$ 12,500
\$ 14,583	\$ 18,750	1,026.04	plus 7.50%	\$ 14,583
\$ 18,750	\$ 25,000	1,338.54	plus 7.75%	\$ 18,750
\$ 25,000	--	1,822.92	plus 8.00%	\$ 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	7.00%		
\$ 1,923	\$ 2,404	134.62	plus 7.25%	\$ 1,923
\$ 2,404	\$ 2,885	169.47	plus 7.50%	\$ 2,404
\$ 2,885	\$ 4,808	205.53	plus 7.75%	\$ 2,885
\$ 4,808	--	354.57	plus 8.00%	\$ 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	7.00%		
\$ 3,846	\$ 4,808	269.23	plus 7.25%	\$ 3,846
\$ 4,808	\$ 5,769	338.94	plus 7.50%	\$ 4,808
\$ 5,769	\$ 9,615	411.06	plus 7.75%	\$ 5,769
\$ 9,615	--	709.13	plus 8.00%	\$ 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	7.00%		
\$ 4,167	\$ 5,208	291.67	plus 7.25%	\$ 4,167
\$ 5,208	\$ 6,250	367.19	plus 7.50%	\$ 5,208
\$ 6,250	\$ 10,417	445.31	plus 7.75%	\$ 6,250
\$ 10,417	--	768.23	plus 8.00%	\$ 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	7.00%		
\$ 8,333	\$ 10,417	583.33	plus 7.25%	\$ 8,333
\$ 10,417	\$ 12,500	734.38	plus 7.50%	\$ 10,417
\$ 12,500	\$ 20,833	890.63	plus 7.75%	\$ 12,500
\$ 20,833	--	1,536.46	plus 8.00%	\$ 20,833

Percentage method of withholding for 2.25 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.00%	
\$ 37,500	\$ 43,750	2,625.00	plus 7.25%	\$ 37,500
\$ 43,750	\$ 56,250	3,078.13	plus 7.50%	\$ 43,750
\$ 56,250	\$ 75,000	4,015.63	plus 7.75%	\$ 56,250
\$ 75,000	--	5,468.75	plus 8.00%	\$ 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		7.00%	
\$ 412	\$ 481	28.85	plus 7.25%	\$ 412
\$ 481	\$ 618	33.83	plus 7.50%	\$ 481
\$ 618	\$ 824	44.13	plus 7.75%	\$ 618
\$ 824	--	60.10	plus 8.00%	\$ 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		7.00%	
\$ 150,000	\$ 175,000	10,500.00	plus 7.25%	\$ 150,000
\$ 175,000	\$ 225,000	12,312.50	plus 7.50%	\$ 175,000
\$ 225,000	\$ 300,000	16,062.50	plus 7.75%	\$ 225,000
\$ 300,000	--	21,875.00	plus 8.00%	\$ 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		7.00%	
\$ 25,000	\$ 31,250	1,750.00	plus 7.25%	\$ 25,000
\$ 31,250	\$ 37,500	2,203.13	plus 7.50%	\$ 31,250
\$ 37,500	\$ 62,500	2,671.88	plus 7.75%	\$ 37,500
\$ 62,500	--	4,609.38	plus 8.00%	\$ 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		7.00%	
\$ 275	\$ 343	19.23	plus 7.25%	\$ 275
\$ 343	\$ 412	24.21	plus 7.50%	\$ 343
\$ 412	\$ 687	29.36	plus 7.75%	\$ 412
\$ 687	--	50.65	plus 8.00%	\$ 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		7.00%	
\$ 100,000	\$ 125,000	7,000.00	plus 7.25%	\$ 100,000
\$ 125,000	\$ 150,000	8,812.50	plus 7.50%	\$ 125,000
\$ 150,000	\$ 250,000	10,687.50	plus 7.75%	\$ 150,000
\$ 250,000	--	18,437.50	plus 8.00%	\$ 250,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be
8.00%

Percentage method of withholding for 2.50 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	7.25%		
\$ 2,885	\$ 3,365	209.13 plus 7.50%		\$ 2,885
\$ 3,365	\$ 4,327	245.19 plus 7.75%		\$ 3,365
\$ 4,327	\$ 5,769	319.71 plus 8.00%		\$ 4,327
\$ 5,769	--	435.10 plus 8.25%		\$ 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	7.25%		
\$ 5,769	\$ 6,731	418.27 plus 7.50%		\$ 5,769
\$ 6,731	\$ 8,654	490.38 plus 7.75%		\$ 6,731
\$ 8,654	\$ 11,538	639.42 plus 8.00%		\$ 8,654
\$ 11,538	--	870.19 plus 8.25%		\$ 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	7.25%		
\$ 6,250	\$ 7,292	453.13 plus 7.50%		\$ 6,250
\$ 7,292	\$ 9,375	531.25 plus 7.75%		\$ 7,292
\$ 9,375	\$ 12,500	692.71 plus 8.00%		\$ 9,375
\$ 12,500	--	942.71 plus 8.25%		\$ 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	7.25%		
\$ 12,500	\$ 14,583	906.25 plus 7.50%		\$ 12,500
\$ 14,583	\$ 18,750	1,062.50 plus 7.75%		\$ 14,583
\$ 18,750	\$ 25,000	1,385.42 plus 8.00%		\$ 18,750
\$ 25,000	--	1,885.42 plus 8.25%		\$ 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	7.25%		
\$ 1,923	\$ 2,404	139.42 plus 7.50%		\$ 1,923
\$ 2,404	\$ 2,885	175.48 plus 7.75%		\$ 2,404
\$ 2,885	\$ 4,808	212.74 plus 8.00%		\$ 2,885
\$ 4,808	--	366.59 plus 8.25%		\$ 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	7.25%		
\$ 3,846	\$ 4,808	278.85 plus 7.50%		\$ 3,846
\$ 4,808	\$ 5,769	350.96 plus 7.75%		\$ 4,808
\$ 5,769	\$ 9,615	425.48 plus 8.00%		\$ 5,769
\$ 9,615	--	733.17 plus 8.25%		\$ 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	7.25%		
\$ 4,167	\$ 5,208	302.08 plus 7.50%		\$ 4,167
\$ 5,208	\$ 6,250	380.21 plus 7.75%		\$ 5,208
\$ 6,250	\$ 10,417	460.94 plus 8.00%		\$ 6,250
\$ 10,417	--	794.27 plus 8.25%		\$ 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	7.25%		
\$ 8,333	\$ 10,417	604.17 plus 7.50%		\$ 8,333
\$ 10,417	\$ 12,500	760.42 plus 7.75%		\$ 10,417
\$ 12,500	\$ 20,833	921.88 plus 8.00%		\$ 12,500
\$ 20,833	--	1,588.54 plus 8.25%		\$ 20,833

Percentage method of withholding for 2.50 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.25%	
\$ 37,500	\$ 43,750	2,718.75	plus 7.50%	\$ 37,500
\$ 43,750	\$ 56,250	3,187.50	plus 7.75%	\$ 43,750
\$ 56,250	\$ 75,000	4,156.25	plus 8.00%	\$ 56,250
\$ 75,000	--	5,656.25	plus 8.25%	\$ 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		7.25%	
\$ 412	\$ 481	29.88	plus 7.50%	\$ 412
\$ 481	\$ 618	35.03	plus 7.75%	\$ 481
\$ 618	\$ 824	45.67	plus 8.00%	\$ 618
\$ 824	--	62.16	plus 8.25%	\$ 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		7.25%	
\$ 150,000	\$ 175,000	10,875.00	plus 7.50%	\$ 150,000
\$ 175,000	\$ 225,000	12,750.00	plus 7.75%	\$ 175,000
\$ 225,000	\$ 300,000	16,625.00	plus 8.00%	\$ 225,000
\$ 300,000	--	22,625.00	plus 8.25%	\$ 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		7.25%	
\$ 25,000	\$ 31,250	1,812.50	plus 7.50%	\$ 25,000
\$ 31,250	\$ 37,500	2,281.25	plus 7.75%	\$ 31,250
\$ 37,500	\$ 62,500	2,765.63	plus 8.00%	\$ 37,500
\$ 62,500	--	4,765.63	plus 8.25%	\$ 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		7.25%	
\$ 275	\$ 343	19.92	plus 7.50%	\$ 275
\$ 343	\$ 412	25.07	plus 7.75%	\$ 343
\$ 412	\$ 687	30.39	plus 8.00%	\$ 412
\$ 687	--	52.37	plus 8.25%	\$ 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		7.25%	
\$ 100,000	\$ 125,000	7,250.00	plus 7.50%	\$ 100,000
\$ 125,000	\$ 150,000	9,125.00	plus 7.75%	\$ 125,000
\$ 150,000	\$ 250,000	11,062.50	plus 8.00%	\$ 150,000
\$ 250,000	--	19,062.50	plus 8.25%	\$ 250,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be
8.25%

Percentage method of withholding for 2.60 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.35%	
\$ 2,885	\$ 3,365	212.02 plus	7.60%	\$ 2,885
\$ 3,365	\$ 4,327	248.56 plus	7.85%	\$ 3,365
\$ 4,327	\$ 5,769	324.04 plus	8.10%	\$ 4,327
\$ 5,769	--	440.87 plus	8.35%	\$ 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		7.35%	
\$ 5,769	\$ 6,731	424.04 plus	7.60%	\$ 5,769
\$ 6,731	\$ 8,654	497.12 plus	7.85%	\$ 6,731
\$ 8,654	\$ 11,538	648.08 plus	8.10%	\$ 8,654
\$ 11,538	--	881.73 plus	8.35%	\$ 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		7.35%	
\$ 6,250	\$ 7,292	459.38 plus	7.60%	\$ 6,250
\$ 7,292	\$ 9,375	538.54 plus	7.85%	\$ 7,292
\$ 9,375	\$ 12,500	702.08 plus	8.10%	\$ 9,375
\$ 12,500	--	955.21 plus	8.35%	\$ 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		7.35%	
\$ 12,500	\$ 14,583	918.75 plus	7.60%	\$ 12,500
\$ 14,583	\$ 18,750	1,077.08 plus	7.85%	\$ 14,583
\$ 18,750	\$ 25,000	1,404.17 plus	8.10%	\$ 18,750
\$ 25,000	--	1,910.42 plus	8.35%	\$ 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		7.35%	
\$ 1,923	\$ 2,404	141.35 plus	7.60%	\$ 1,923
\$ 2,404	\$ 2,885	177.88 plus	7.85%	\$ 2,404
\$ 2,885	\$ 4,808	215.63 plus	8.10%	\$ 2,885
\$ 4,808	--	371.39 plus	8.35%	\$ 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		7.35%	
\$ 3,846	\$ 4,808	282.69 plus	7.60%	\$ 3,846
\$ 4,808	\$ 5,769	355.77 plus	7.85%	\$ 4,808
\$ 5,769	\$ 9,615	431.25 plus	8.10%	\$ 5,769
\$ 9,615	--	742.79 plus	8.35%	\$ 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		7.35%	
\$ 4,167	\$ 5,208	306.25 plus	7.60%	\$ 4,167
\$ 5,208	\$ 6,250	385.42 plus	7.85%	\$ 5,208
\$ 6,250	\$ 10,417	467.19 plus	8.10%	\$ 6,250
\$ 10,417	--	804.69 plus	8.35%	\$ 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		7.35%	
\$ 8,333	\$ 10,417	612.50 plus	7.60%	\$ 8,333
\$ 10,417	\$ 12,500	770.83 plus	7.85%	\$ 10,417
\$ 12,500	\$ 20,833	934.38 plus	8.10%	\$ 12,500
\$ 20,833	--	1,609.38 plus	8.35%	\$ 20,833

Percentage method of withholding for 2.60 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 37,500	7.35%	
\$ 37,500	\$ 43,750	2,756.25 plus 7.60%	\$ 37,500
\$ 43,750	\$ 56,250	3,231.25 plus 7.85%	\$ 43,750
\$ 56,250	\$ 75,000	4,212.50 plus 8.10%	\$ 56,250
\$ 75,000	--	5,731.25 plus 8.35%	\$ 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	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 412	7.35%	
\$ 412	\$ 481	30.29 plus 7.60%	\$ 412
\$ 481	\$ 618	35.51 plus 7.85%	\$ 481
\$ 618	\$ 824	46.29 plus 8.10%	\$ 618
\$ 824	--	62.98 plus 8.35%	\$ 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	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 150,000	7.35%	
\$ 150,000	\$ 175,000	11,025.00 plus 7.60%	\$ 150,000
\$ 175,000	\$ 225,000	12,925.00 plus 7.85%	\$ 175,000
\$ 225,000	\$ 300,000	16,850.00 plus 8.10%	\$ 225,000
\$ 300,000	--	22,925.00 plus 8.35%	\$ 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	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 25,000	7.35%	
\$ 25,000	\$ 31,250	1,837.50 plus 7.60%	\$ 25,000
\$ 31,250	\$ 37,500	2,312.50 plus 7.85%	\$ 31,250
\$ 37,500	\$ 62,500	2,803.13 plus 8.10%	\$ 37,500
\$ 62,500	--	4,828.13 plus 8.35%	\$ 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	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 275	7.35%	
\$ 275	\$ 343	20.19 plus 7.60%	\$ 275
\$ 343	\$ 412	25.41 plus 7.85%	\$ 343
\$ 412	\$ 687	30.80 plus 8.10%	\$ 412
\$ 687	--	53.06 plus 8.35%	\$ 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	
Over	But not over	withheld shall be	of excess over
\$ 0	\$ 100,000	7.35%	
\$ 100,000	\$ 125,000	7,350.00 plus 7.60%	\$ 100,000
\$ 125,000	\$ 150,000	9,250.00 plus 7.85%	\$ 125,000
\$ 150,000	\$ 250,000	11,212.50 plus 8.10%	\$ 150,000
\$ 250,000	--	19,312.50 plus 8.35%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.35%

Percentage method of withholding for 2.65 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.40%	
\$ 2,885	\$ 3,365	213.46 plus 7.65%		\$ 2,885
\$ 3,365	\$ 4,327	250.24 plus 7.90%		\$ 3,365
\$ 4,327	\$ 5,769	326.20 plus 8.15%		\$ 4,327
\$ 5,769	--	443.75 plus 8.40%		\$ 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		7.40%	
\$ 5,769	\$ 6,731	426.92 plus 7.65%		\$ 5,769
\$ 6,731	\$ 8,654	500.48 plus 7.90%		\$ 6,731
\$ 8,654	\$ 11,538	652.40 plus 8.15%		\$ 8,654
\$ 11,538	--	887.50 plus 8.40%		\$ 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		7.40%	
\$ 6,250	\$ 7,292	462.50 plus 7.65%		\$ 6,250
\$ 7,292	\$ 9,375	542.19 plus 7.90%		\$ 7,292
\$ 9,375	\$ 12,500	706.77 plus 8.15%		\$ 9,375
\$ 12,500	--	961.46 plus 8.40%		\$ 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		7.40%	
\$ 12,500	\$ 14,583	925.00 plus 7.65%		\$ 12,500
\$ 14,583	\$ 18,750	1,084.38 plus 7.90%		\$ 14,583
\$ 18,750	\$ 25,000	1,413.54 plus 8.15%		\$ 18,750
\$ 25,000	--	1,922.92 plus 8.40%		\$ 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		7.40%	
\$ 1,923	\$ 2,404	142.31 plus 7.65%		\$ 1,923
\$ 2,404	\$ 2,885	179.09 plus 7.90%		\$ 2,404
\$ 2,885	\$ 4,808	217.07 plus 8.15%		\$ 2,885
\$ 4,808	--	373.80 plus 8.40%		\$ 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		7.40%	
\$ 3,846	\$ 4,808	284.62 plus 7.65%		\$ 3,846
\$ 4,808	\$ 5,769	358.17 plus 7.90%		\$ 4,808
\$ 5,769	\$ 9,615	434.13 plus 8.15%		\$ 5,769
\$ 9,615	--	747.60 plus 8.40%		\$ 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		7.40%	
\$ 4,167	\$ 5,208	308.33 plus 7.65%		\$ 4,167
\$ 5,208	\$ 6,250	388.02 plus 7.90%		\$ 5,208
\$ 6,250	\$ 10,417	470.31 plus 8.15%		\$ 6,250
\$ 10,417	--	809.90 plus 8.40%		\$ 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		7.40%	
\$ 8,333	\$ 10,417	616.67 plus 7.65%		\$ 8,333
\$ 10,417	\$ 12,500	776.04 plus 7.90%		\$ 10,417
\$ 12,500	\$ 20,833	940.63 plus 8.15%		\$ 12,500
\$ 20,833	--	1,619.79 plus 8.40%		\$ 20,833

Percentage method of withholding for 2.65 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction* MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		
Over	But not over	withheld shall be	of excess over	
\$ 0	\$ 37,500	7.40%		
\$ 37,500	\$ 43,750	2,775.00 plus 7.65%	\$	37,500
\$ 43,750	\$ 56,250	3,253.13 plus 7.90%	\$	43,750
\$ 56,250	\$ 75,000	4,240.63 plus 8.15%	\$	56,250
\$ 75,000	--	5,768.75 plus 8.40%	\$	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		
Over	But not over	withheld shall be	of excess over	
\$ 0	\$ 412	7.40%		
\$ 412	\$ 481	30.49 plus 7.65%	\$	412
\$ 481	\$ 618	35.75 plus 7.90%	\$	481
\$ 618	\$ 824	46.60 plus 8.15%	\$	618
\$ 824	--	63.39 plus 8.40%	\$	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		
Over	But not over	withheld shall be	of excess over	
\$ 0	\$ 150,000	7.40%		
\$ 150,000	\$ 175,000	11,100.00 plus 7.65%	\$	150,000
\$ 175,000	\$ 225,000	13,012.50 plus 7.90%	\$	175,000
\$ 225,000	\$ 300,000	16,962.50 plus 8.15%	\$	225,000
\$ 300,000	--	23,075.00 plus 8.40%	\$	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		
Over	But not over	withheld shall be	of excess over	
\$ 0	\$ 25,000	7.40%		
\$ 25,000	\$ 31,250	1,850.00 plus 7.65%	\$	25,000
\$ 31,250	\$ 37,500	2,328.13 plus 7.90%	\$	31,250
\$ 37,500	\$ 62,500	2,821.88 plus 8.15%	\$	37,500
\$ 62,500	--	4,859.38 plus 8.40%	\$	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		
Over	But not over	withheld shall be	of excess over	
\$ 0	\$ 275	7.40%		
\$ 275	\$ 343	20.33 plus 7.65%	\$	275
\$ 343	\$ 412	25.58 plus 7.90%	\$	343
\$ 412	\$ 687	31.01 plus 8.15%	\$	412
\$ 687	--	53.40 plus 8.40%	\$	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		
Over	But not over	withheld shall be	of excess over	
\$ 0	\$ 100,000	7.40%		
\$ 100,000	\$ 125,000	7,400.00 plus 7.65%	\$	100,000
\$ 125,000	\$ 150,000	9,312.50 plus 7.90%	\$	125,000
\$ 150,000	\$ 250,000	11,287.50 plus 8.15%	\$	150,000
\$ 250,000	--	19,437.50 plus 8.40%	\$	250,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be
8.40%

Percentage method of withholding for 2.80 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.55%	
\$ 2,885	\$ 3,365	217.79 plus 7.80%		\$ 2,885
\$ 3,365	\$ 4,327	255.29 plus 8.05%		\$ 3,365
\$ 4,327	\$ 5,769	332.69 plus 8.30%		\$ 4,327
\$ 5,769	--	452.40 plus 8.55%		\$ 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		7.55%	
\$ 5,769	\$ 6,731	435.58 plus 7.80%		\$ 5,769
\$ 6,731	\$ 8,654	510.58 plus 8.05%		\$ 6,731
\$ 8,654	\$ 11,538	665.38 plus 8.30%		\$ 8,654
\$ 11,538	--	904.81 plus 8.55%		\$ 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		7.55%	
\$ 6,250	\$ 7,292	471.88 plus 7.80%		\$ 6,250
\$ 7,292	\$ 9,375	553.13 plus 8.05%		\$ 7,292
\$ 9,375	\$ 12,500	720.83 plus 8.30%		\$ 9,375
\$ 12,500	--	980.21 plus 8.55%		\$ 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		7.55%	
\$ 12,500	\$ 14,583	943.75 plus 7.80%		\$ 12,500
\$ 14,583	\$ 18,750	1,106.25 plus 8.05%		\$ 14,583
\$ 18,750	\$ 25,000	1,441.67 plus 8.30%		\$ 18,750
\$ 25,000	--	1,960.42 plus 8.55%		\$ 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		7.55%	
\$ 1,923	\$ 2,404	145.19 plus 7.80%		\$ 1,923
\$ 2,404	\$ 2,885	182.69 plus 8.05%		\$ 2,404
\$ 2,885	\$ 4,808	221.39 plus 8.30%		\$ 2,885
\$ 4,808	--	381.01 plus 8.55%		\$ 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		7.55%	
\$ 3,846	\$ 4,808	290.38 plus 7.80%		\$ 3,846
\$ 4,808	\$ 5,769	365.38 plus 8.05%		\$ 4,808
\$ 5,769	\$ 9,615	442.79 plus 8.30%		\$ 5,769
\$ 9,615	--	762.02 plus 8.55%		\$ 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		7.55%	
\$ 4,167	\$ 5,208	314.58 plus 7.80%		\$ 4,167
\$ 5,208	\$ 6,250	395.83 plus 8.05%		\$ 5,208
\$ 6,250	\$ 10,417	479.69 plus 8.30%		\$ 6,250
\$ 10,417	--	825.52 plus 8.55%		\$ 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		7.55%	
\$ 8,333	\$ 10,417	629.17 plus 7.80%		\$ 8,333
\$ 10,417	\$ 12,500	791.67 plus 8.05%		\$ 10,417
\$ 12,500	\$ 20,833	959.38 plus 8.30%		\$ 12,500
\$ 20,833	--	1,651.04 plus 8.55%		\$ 20,833

Percentage method of withholding for 2.80 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.55%	
\$ 37,500	\$ 43,750	2,831.25 plus	7.80%	\$ 37,500
\$ 43,750	\$ 56,250	3,318.75 plus	8.05%	\$ 43,750
\$ 56,250	\$ 75,000	4,325.00 plus	8.30%	\$ 56,250
\$ 75,000	--	5,881.25 plus	8.55%	\$ 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		7.55%	
\$ 412	\$ 481	31.11 plus	7.80%	\$ 412
\$ 481	\$ 618	36.47 plus	8.05%	\$ 481
\$ 618	\$ 824	47.53 plus	8.30%	\$ 618
\$ 824	--	64.63 plus	8.55%	\$ 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		7.55%	
\$ 150,000	\$ 175,000	11,325.00 plus	7.80%	\$ 150,000
\$ 175,000	\$ 225,000	13,275.00 plus	8.05%	\$ 175,000
\$ 225,000	\$ 300,000	17,300.00 plus	8.30%	\$ 225,000
\$ 300,000	--	23,525.00 plus	8.55%	\$ 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		7.55%	
\$ 25,000	\$ 31,250	1,887.50 plus	7.80%	\$ 25,000
\$ 31,250	\$ 37,500	2,375.00 plus	8.05%	\$ 31,250
\$ 37,500	\$ 62,500	2,878.13 plus	8.30%	\$ 37,500
\$ 62,500	--	4,953.13 plus	8.55%	\$ 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		7.55%	
\$ 275	\$ 343	20.74 plus	7.80%	\$ 275
\$ 343	\$ 412	26.10 plus	8.05%	\$ 343
\$ 412	\$ 687	31.63 plus	8.30%	\$ 412
\$ 687	--	54.43 plus	8.55%	\$ 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		7.55%	
\$ 100,000	\$ 125,000	7,550.00 plus	7.80%	\$ 100,000
\$ 125,000	\$ 150,000	9,500.00 plus	8.05%	\$ 125,000
\$ 150,000	\$ 250,000	11,512.50 plus	8.30%	\$ 150,000
\$ 250,000	--	19,812.50 plus	8.55%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.55%

Percentage method of withholding for 2.85 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		
Over	But not over			of excess over
\$ 0	\$ 2,885		7.60%	
\$ 2,885	\$ 3,365	219.23	plus 7.85%	\$ 2,885
\$ 3,365	\$ 4,327	256.97	plus 8.10%	\$ 3,365
\$ 4,327	\$ 5,769	334.86	plus 8.35%	\$ 4,327
\$ 5,769	--	455.29	plus 8.60%	\$ 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		
Over	But not over			of excess over
\$ 0	\$ 5,769		7.60%	
\$ 5,769	\$ 6,731	438.46	plus 7.85%	\$ 5,769
\$ 6,731	\$ 8,654	513.94	plus 8.10%	\$ 6,731
\$ 8,654	\$ 11,538	669.71	plus 8.35%	\$ 8,654
\$ 11,538	--	910.58	plus 8.60%	\$ 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		
Over	But not over			of excess over
\$ 0	\$ 6,250		7.60%	
\$ 6,250	\$ 7,292	475.00	plus 7.85%	\$ 6,250
\$ 7,292	\$ 9,375	556.77	plus 8.10%	\$ 7,292
\$ 9,375	\$ 12,500	725.52	plus 8.35%	\$ 9,375
\$ 12,500	--	986.46	plus 8.60%	\$ 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		
Over	But not over			of excess over
\$ 0	\$ 12,500		7.60%	
\$ 12,500	\$ 14,583	950.00	plus 7.85%	\$ 12,500
\$ 14,583	\$ 18,750	1,113.54	plus 8.10%	\$ 14,583
\$ 18,750	\$ 25,000	1,451.04	plus 8.35%	\$ 18,750
\$ 25,000	--	1,972.92	plus 8.60%	\$ 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		
Over	But not over			of excess over
\$ 0	\$ 1,923		7.60%	
\$ 1,923	\$ 2,404	146.15	plus 7.85%	\$ 1,923
\$ 2,404	\$ 2,885	183.89	plus 8.10%	\$ 2,404
\$ 2,885	\$ 4,808	222.84	plus 8.35%	\$ 2,885
\$ 4,808	--	383.41	plus 8.60%	\$ 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		
Over	But not over			of excess over
\$ 0	\$ 3,846		7.60%	
\$ 3,846	\$ 4,808	292.31	plus 7.85%	\$ 3,846
\$ 4,808	\$ 5,769	367.79	plus 8.10%	\$ 4,808
\$ 5,769	\$ 9,615	445.67	plus 8.35%	\$ 5,769
\$ 9,615	--	766.83	plus 8.60%	\$ 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		
Over	But not over			of excess over
\$ 0	\$ 4,167		7.60%	
\$ 4,167	\$ 5,208	316.67	plus 7.85%	\$ 4,167
\$ 5,208	\$ 6,250	398.44	plus 8.10%	\$ 5,208
\$ 6,250	\$ 10,417	482.81	plus 8.35%	\$ 6,250
\$ 10,417	--	830.73	plus 8.60%	\$ 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		
Over	But not over			of excess over
\$ 0	\$ 8,333		7.60%	
\$ 8,333	\$ 10,417	633.33	plus 7.85%	\$8,333
\$ 10,417	\$ 12,500	796.88	plus 8.10%	\$10,417
\$ 12,500	\$ 20,833	965.63	plus 8.35%	\$12,500
\$ 20,833	--	1,661.46	plus 8.60%	\$20,833

Percentage method of withholding for 2.85 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.60%	
\$ 37,500	\$ 43,750	2,850.00 plus	7.85%	\$ 37,500
\$ 43,750	\$ 56,250	3,340.63 plus	8.10%	\$ 43,750
\$ 56,250	\$ 75,000	4,353.13 plus	8.35%	\$ 56,250
\$ 75,000	--	5,918.75 plus	8.60%	\$ 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		7.60%	
\$ 412	\$ 481	31.32 plus	7.85%	\$ 412
\$ 481	\$ 618	36.71 plus	8.10%	\$ 481
\$ 618	\$ 824	47.84 plus	8.35%	\$ 618
\$ 824	--	65.04 plus	8.60%	\$ 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		7.60%	
\$ 150,000	\$ 175,000	11,400.00 plus	7.85%	\$ 150,000
\$ 175,000	\$ 225,000	13,362.50 plus	8.10%	\$ 175,000
\$ 225,000	\$ 300,000	17,412.50 plus	8.35%	\$ 225,000
\$ 300,000	--	23,675.00 plus	8.60%	\$ 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		7.60%	
\$ 25,000	\$ 31,250	1,900.00 plus	7.85%	\$ 25,000
\$ 31,250	\$ 37,500	2,390.63 plus	8.10%	\$ 31,250
\$ 37,500	\$ 62,500	2,896.88 plus	8.35%	\$ 37,500
\$ 62,500	--	4,984.38 plus	8.60%	\$ 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		7.60%	
\$ 275	\$ 343	20.88 plus	7.85%	\$ 275
\$ 343	\$ 412	26.27 plus	8.10%	\$ 343
\$ 412	\$ 687	31.83 plus	8.35%	\$ 412
\$ 687	--	54.77 plus	8.60%	\$ 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		7.60%	
\$ 100,000	\$ 125,000	7,600.00 plus	7.85%	\$ 100,000
\$ 125,000	\$ 150,000	9,562.50 plus	8.10%	\$ 125,000
\$ 150,000	\$ 250,000	11,587.50 plus	8.35%	\$ 150,000
\$ 250,000	--	19,937.50 plus	8.60%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.60%

Percentage method of withholding for 2.90 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.65%	
\$ 2,885	\$ 3,365	220.67	plus 7.90%	\$ 2,885
\$ 3,365	\$ 4,327	258.65	plus 8.15%	\$ 3,365
\$ 4,327	\$ 5,769	337.02	plus 8.40%	\$ 4,327
\$ 5,769	--	458.17	plus 8.65%	\$ 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		7.65%	
\$ 5,769	\$ 6,731	441.35	plus 7.90%	\$ 5,769
\$ 6,731	\$ 8,654	517.31	plus 8.15%	\$ 6,731
\$ 8,654	\$ 11,538	674.04	plus 8.40%	\$ 8,654
\$ 11,538	--	916.35	plus 8.65%	\$ 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		7.65%	
\$ 6,250	\$ 7,292	478.13	plus 7.90%	\$ 6,250
\$ 7,292	\$ 9,375	560.42	plus 8.15%	\$ 7,292
\$ 9,375	\$ 12,500	730.21	plus 8.40%	\$ 9,375
\$ 12,500	--	992.71	plus 8.65%	\$ 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		7.65%	
\$ 12,500	\$ 14,583	956.25	plus 7.90%	\$ 12,500
\$ 14,583	\$ 18,750	1,120.83	plus 8.15%	\$ 14,583
\$ 18,750	\$ 25,000	1,460.42	plus 8.40%	\$ 18,750
\$ 25,000	--	1,985.42	plus 8.65%	\$ 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		7.65%	
\$ 1,923	\$ 2,404	147.12	plus 7.90%	\$ 1,923
\$ 2,404	\$ 2,885	185.10	plus 8.15%	\$ 2,404
\$ 2,885	\$ 4,808	224.28	plus 8.40%	\$ 2,885
\$ 4,808	--	385.82	plus 8.65%	\$ 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		7.65%	
\$ 3,846	\$ 4,808	294.23	plus 7.90%	\$ 3,846
\$ 4,808	\$ 5,769	370.19	plus 8.15%	\$ 4,808
\$ 5,769	\$ 9,615	448.56	plus 8.40%	\$ 5,769
\$ 9,615	--	771.63	plus 8.65%	\$ 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		7.65%	
\$ 4,167	\$ 5,208	318.75	plus 7.90%	\$ 4,167
\$ 5,208	\$ 6,250	401.04	plus 8.15%	\$ 5,208
\$ 6,250	\$ 10,417	485.94	plus 8.40%	\$ 6,250
\$ 10,417	--	835.94	plus 8.65%	\$ 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		7.65%	
\$ 8,333	\$ 10,417	637.50	plus 7.90%	\$ 8,333
\$ 10,417	\$ 12,500	802.08	plus 8.15%	\$ 10,417
\$ 12,500	\$ 20,833	971.88	plus 8.40%	\$ 12,500
\$ 20,833	--	1,671.88	plus 8.65%	\$ 20,833

Percentage method of withholding for 2.90 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.65%	
\$ 37,500	\$ 43,750	2,868.75 plus 7.90%		\$ 37,500
\$ 43,750	\$ 56,250	3,362.50 plus 8.15%		\$ 43,750
\$ 56,250	\$ 75,000	4,381.25 plus 8.40%		\$ 56,250
\$ 75,000	--	5,956.25 plus 8.65%		\$ 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		7.65%	
\$ 412	\$ 481	31.52 plus 7.90%		\$ 412
\$ 481	\$ 618	36.95 plus 8.15%		\$ 481
\$ 618	\$ 824	48.15 plus 8.40%		\$ 618
\$ 824	--	65.45 plus 8.65%		\$ 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		7.65%	
\$ 150,000	\$ 175,000	11,475.00 plus 7.90%		\$ 150,000
\$ 175,000	\$ 225,000	13,450.00 plus 8.15%		\$ 175,000
\$ 225,000	\$ 300,000	17,525.00 plus 8.40%		\$ 225,000
\$ 300,000	--	23,825.00 plus 8.65%		\$ 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		7.65%	
\$ 25,000	\$ 31,250	1,912.50 plus 7.90%		\$ 25,000
\$ 31,250	\$ 37,500	2,406.25 plus 8.15%		\$ 31,250
\$ 37,500	\$ 62,500	2,915.63 plus 8.40%		\$ 37,500
\$ 62,500	--	5,015.63 plus 8.65%		\$ 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		7.65%	
\$ 275	\$ 343	21.02 plus 7.90%		\$ 275
\$ 343	\$ 412	26.44 plus 8.15%		\$ 343
\$ 412	\$ 687	32.04 plus 8.40%		\$ 412
\$ 687	--	55.12 plus 8.65%		\$ 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		7.65%	
\$ 100,000	\$ 125,000	7,650.00 plus 7.90%		\$ 100,000
\$ 125,000	\$ 150,000	9,625.00 plus 8.15%		\$ 125,000
\$ 150,000	\$ 250,000	11,662.50 plus 8.40%		\$ 150,000
\$ 250,000	--	20,062.50 plus 8.65%		\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.65%

Percentage method of withholding for 3.00 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	7.75%		
\$ 2,885	\$ 3,365	223.56	plus 8.00%	\$ 2,885
\$ 3,365	\$ 4,327	262.02	plus 8.25%	\$ 3,365
\$ 4,327	\$ 5,769	341.35	plus 8.50%	\$ 4,327
\$ 5,769	--	463.94	plus 8.75%	\$ 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	7.75%		
\$ 5,769	\$ 6,731	447.12	plus 8.00%	\$ 5,769
\$ 6,731	\$ 8,654	524.04	plus 8.25%	\$ 6,731
\$ 8,654	\$ 11,538	682.69	plus 8.50%	\$ 8,654
\$ 11,538	--	927.88	plus 8.75%	\$ 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	7.75%		
\$ 6,250	\$ 7,292	484.38	plus 8.00%	\$ 6,250
\$ 7,292	\$ 9,375	567.71	plus 8.25%	\$ 7,292
\$ 9,375	\$ 12,500	739.58	plus 8.50%	\$ 9,375
\$ 12,500	--	1,005.21	plus 8.75%	\$ 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	7.75%		
\$ 12,500	\$ 14,583	968.75	plus 8.00%	\$ 12,500
\$ 14,583	\$ 18,750	1,135.42	plus 8.25%	\$ 14,583
\$ 18,750	\$ 25,000	1,479.17	plus 8.50%	\$ 18,750
\$ 25,000	--	2,010.42	plus 8.75%	\$ 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	7.75%		
\$ 1,923	\$ 2,404	149.04	plus 8.00%	\$ 1,923
\$ 2,404	\$ 2,885	187.50	plus 8.25%	\$ 2,404
\$ 2,885	\$ 4,808	227.16	plus 8.50%	\$ 2,885
\$ 4,808	--	390.63	plus 8.75%	\$ 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	7.75%		
\$ 3,846	\$ 4,808	298.08	plus 8.00%	\$ 3,846
\$ 4,808	\$ 5,769	375.00	plus 8.25%	\$ 4,808
\$ 5,769	\$ 9,615	454.33	plus 8.50%	\$ 5,769
\$ 9,615	--	781.25	plus 8.75%	\$ 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	7.75%		
\$ 4,167	\$ 5,208	322.92	plus 8.00%	\$ 4,167
\$ 5,208	\$ 6,250	406.25	plus 8.25%	\$ 5,208
\$ 6,250	\$ 10,417	492.19	plus 8.50%	\$ 6,250
\$ 10,417	--	846.35	plus 8.75%	\$ 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	7.75%		
\$ 8,333	\$ 10,417	645.83	plus 8.00%	\$ 8,333
\$ 10,417	\$ 12,500	812.50	plus 8.25%	\$ 10,417
\$ 12,500	\$ 20,833	984.38	plus 8.50%	\$ 12,500
\$ 20,833	--	1,692.71	plus 8.75%	\$ 20,833

Percentage method of withholding for 3.00 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.75%	
\$ 37,500	\$ 43,750	2,906.25 plus	8.00%	\$ 37,500
\$ 43,750	\$ 56,250	3,406.25 plus	8.25%	\$ 43,750
\$ 56,250	\$ 75,000	4,437.50 plus	8.50%	\$ 56,250
\$ 75,000	--	6,031.25 plus	8.75%	\$ 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		7.75%	
\$ 412	\$ 481	31.94 plus	8.00%	\$ 412
\$ 481	\$ 618	37.43 plus	8.25%	\$ 481
\$ 618	\$ 824	48.76 plus	8.50%	\$ 618
\$ 824	--	66.28 plus	8.75%	\$ 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		7.75%	
\$ 150,000	\$ 175,000	11,625.00 plus	8.00%	\$ 150,000
\$ 175,000	\$ 225,000	13,625.00 plus	8.25%	\$ 175,000
\$ 225,000	\$ 300,000	17,750.00 plus	8.50%	\$ 225,000
\$ 300,000	--	24,125.00 plus	8.75%	\$ 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		7.75%	
\$ 25,000	\$ 31,250	1,937.50 plus	8.00%	\$ 25,000
\$ 31,250	\$ 37,500	2,437.50 plus	8.25%	\$ 31,250
\$ 37,500	\$ 62,500	2,953.13 plus	8.50%	\$ 37,500
\$ 62,500	--	5,078.13 plus	8.75%	\$ 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		7.75%	
\$ 275	\$ 343	21.29 plus	8.00%	\$ 275
\$ 343	\$ 412	26.79 plus	8.25%	\$ 343
\$ 412	\$ 687	32.45 plus	8.50%	\$ 412
\$ 687	--	55.80 plus	8.75%	\$ 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		7.75%	
\$ 100,000	\$ 125,000	7,750.00 plus	8.00%	\$ 100,000
\$ 125,000	\$ 150,000	9,750.00 plus	8.25%	\$ 125,000
\$ 150,000	\$ 250,000	11,812.50 plus	8.50%	\$ 150,000
\$ 250,000	--	20,312.50 plus	8.75%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.75%

Percentage method of withholding for 3.05 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.80%	
\$ 2,885	\$ 3,365	225.00 plus 8.05%		\$ 2,885
\$ 3,365	\$ 4,327	263.70 plus 8.30%		\$ 3,365
\$ 4,327	\$ 5,769	343.51 plus 8.55%		\$ 4,327
\$ 5,769	--	466.83 plus 8.80%		\$ 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		7.80%	
\$ 5,769	\$ 6,731	450.00 plus 8.05%		\$ 5,769
\$ 6,731	\$ 8,654	527.40 plus 8.30%		\$ 6,731
\$ 8,654	\$ 11,538	687.02 plus 8.55%		\$ 8,654
\$ 11,538	--	933.65 plus 8.80%		\$ 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		7.80%	
\$ 6,250	\$ 7,292	487.50 plus 8.05%		\$ 6,250
\$ 7,292	\$ 9,375	571.35 plus 8.30%		\$ 7,292
\$ 9,375	\$ 12,500	744.27 plus 8.55%		\$ 9,375
\$ 12,500	--	1,011.46 plus 8.80%		\$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		7.80%	
\$ 12,500	\$ 14,583	975.00 plus 8.05%		\$ 12,500
\$ 14,583	\$ 18,750	1,142.71 plus 8.30%		\$ 14,583
\$ 18,750	\$ 25,000	1,488.54 plus 8.55%		\$ 18,750
\$ 25,000	--	2,022.92 plus 8.80%		\$ 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		7.80%	
\$ 1,923	\$ 2,404	150.00 plus 8.05%		\$ 1,923
\$ 2,404	\$ 2,885	188.70 plus 8.30%		\$ 2,404
\$ 2,885	\$ 4,808	228.61 plus 8.55%		\$ 2,885
\$ 4,808	--	393.03 plus 8.80%		\$ 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		7.80%	
\$ 3,846	\$ 4,808	300.00 plus 8.05%		\$ 3,846
\$ 4,808	\$ 5,769	377.40 plus 8.30%		\$ 4,808
\$ 5,769	\$ 9,615	457.21 plus 8.55%		\$ 5,769
\$ 9,615	--	786.06 plus 8.80%		\$ 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		7.80%	
\$ 4,167	\$ 5,208	325.00 plus 8.05%		\$ 4,167
\$ 5,208	\$ 6,250	408.85 plus 8.30%		\$ 5,208
\$ 6,250	\$ 10,417	495.31 plus 8.55%		\$ 6,250
\$ 10,417	--	851.56 plus 8.80%		\$ 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		7.80%	
\$ 8,333	\$ 10,417	650.00 plus 8.05%		\$ 8,333
\$ 10,417	\$ 12,500	817.71 plus 8.30%		\$ 10,417
\$ 12,500	\$ 20,833	990.63 plus 8.55%		\$ 12,500
\$ 20,833	--	1,703.13 plus 8.80%		\$ 20,833

Percentage method of withholding for 3.05 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.80%	
\$ 37,500	\$ 43,750	2,925.00	plus 8.05%	\$ 37,500
\$ 43,750	\$ 56,250	3,428.13	plus 8.30%	\$ 43,750
\$ 56,250	\$ 75,000	4,465.63	plus 8.55%	\$ 56,250
\$ 75,000	--	6,068.75	plus 8.80%	\$ 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		7.80%	
\$ 412	\$ 481	32.14	plus 8.05%	\$ 412
\$ 481	\$ 618	37.67	plus 8.30%	\$ 481
\$ 618	\$ 824	49.07	plus 8.55%	\$ 618
\$ 824	--	66.69	plus 8.80%	\$ 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		7.80%	
\$ 150,000	\$ 175,000	11,700.00	plus 8.05%	\$ 150,000
\$ 175,000	\$ 225,000	13,712.50	plus 8.30%	\$ 175,000
\$ 225,000	\$ 300,000	17,862.50	plus 8.55%	\$ 225,000
\$ 300,000	--	24,275.00	plus 8.80%	\$ 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		7.80%	
\$ 25,000	\$ 31,250	1,950.00	plus 8.05%	\$ 25,000
\$ 31,250	\$ 37,500	2,453.13	plus 8.30%	\$ 31,250
\$ 37,500	\$ 62,500	2,971.88	plus 8.55%	\$ 37,500
\$ 62,500	--	5,109.38	plus 8.80%	\$ 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		7.80%	
\$ 275	\$ 343	21.43	plus 8.05%	\$ 275
\$ 343	\$ 412	26.96	plus 8.30%	\$ 343
\$ 412	\$ 687	32.66	plus 8.55%	\$ 412
\$ 687	--	56.15	plus 8.80%	\$ 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		7.80%	
\$ 100,000	\$ 125,000	7,800.00	plus 8.05%	\$ 100,000
\$ 125,000	\$ 150,000	9,812.50	plus 8.30%	\$ 125,000
\$ 150,000	\$ 250,000	11,887.50	plus 8.55%	\$ 150,000
\$ 250,000	--	20,437.50	plus 8.80%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.80%

Percentage method of withholding for 3.10 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.85%	
\$ 2,885	\$ 3,365	226.44	plus 8.10%	\$ 2,885
\$ 3,365	\$ 4,327	265.38	plus 8.35%	\$ 3,365
\$ 4,327	\$ 5,769	345.67	plus 8.60%	\$ 4,327
\$ 5,769	--	469.71	plus 8.85%	\$ 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		7.85%	
\$ 5,769	\$ 6,731	452.88	plus 8.10%	\$ 5,769
\$ 6,731	\$ 8,654	530.77	plus 8.35%	\$ 6,731
\$ 8,654	\$ 11,538	691.35	plus 8.60%	\$ 8,654
\$ 11,538	--	939.42	plus 8.85%	\$ 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		7.85%	
\$ 6,250	\$ 7,292	490.63	plus 8.10%	\$ 6,250
\$ 7,292	\$ 9,375	575.00	plus 8.35%	\$ 7,292
\$ 9,375	\$ 12,500	748.96	plus 8.60%	\$ 9,375
\$ 12,500	--	1,017.71	plus 8.85%	\$ 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		7.85%	
\$ 12,500	\$ 14,58	981.25	plus 8.10%	\$ 12,500
\$ 14,583	\$ 18,750	1,150.00	plus 8.35%	\$ 14,583
\$ 18,750	\$ 25,000	1,497.92	plus 8.60%	\$ 18,750
\$ 25,000	--	2,035.42	plus 8.85%	\$ 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		7.85%	
\$ 1,923	\$ 2,404	150.96	plus 8.10%	\$ 1,923
\$ 2,404	\$ 2,885	189.90	plus 8.35%	\$ 2,404
\$ 2,885	\$ 4,808	230.05	plus 8.60%	\$ 2,885
\$ 4,808	--	395.43	plus 8.85%	\$ 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		7.85%	
\$ 3,846	\$ 4,808	301.92	plus 8.10%	\$ 3,846
\$ 4,808	\$ 5,769	379.81	plus 8.35%	\$ 4,808
\$ 5,769	\$ 9,615	460.10	plus 8.60%	\$ 5,769
\$ 9,615	--	790.87	plus 8.85%	\$ 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		7.85%	
\$ 4,167	\$ 5,208	327.08	plus 8.10%	\$ 4,167
\$ 5,208	\$ 6,250	411.46	plus 8.35%	\$ 5,208
\$ 6,250	\$ 10,417	498.44	plus 8.60%	\$ 6,250
\$ 10,417	--	856.77	plus 8.85%	\$ 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		7.85%	
\$ 8,333	\$ 10,417	654.17	plus 8.10%	\$ 8,333
\$ 10,417	\$ 12,500	822.92	plus 8.35%	\$ 10,417
\$ 12,500	\$ 20,833	996.88	plus 8.60%	\$ 12,500
\$ 20,833	--	1,713.54	plus 8.85%	\$ 20,833

Percentage method of withholding for 3.10 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.85%	
\$ 37,500	\$ 43,750	2,943.75 plus	8.10%	\$ 37,500
\$ 43,750	\$ 56,250	3,450.00 plus	8.35%	\$ 43,750
\$ 56,250	\$ 75,000	4,493.75 plus	8.60%	\$ 56,250
\$ 75,000	--	6,106.25 plus	8.85%	\$ 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		7.85%	
\$ 412	\$ 481	32.35 plus	8.10%	\$ 412
\$ 481	\$ 618	37.91 plus	8.35%	\$ 481
\$ 618	\$ 824	49.38 plus	8.60%	\$ 618
\$ 824	--	67.10 plus	8.85%	\$ 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		7.85%	
\$ 150,000	\$ 175,000	11,775.00 plus	8.10%	\$ 150,000
\$ 175,000	\$ 225,000	13,800.00 plus	8.35%	\$ 175,000
\$ 225,000	\$ 300,000	17,975.00 plus	8.60%	\$ 225,000
\$ 300,000	--	24,425.00 plus	8.85%	\$ 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		7.85%	
\$ 25,000	\$ 31,250	1,962.50 plus	8.10%	\$ 25,000
\$ 31,250	\$ 37,500	2,468.75 plus	8.35%	\$ 31,250
\$ 37,500	\$ 62,500	2,990.63 plus	8.60%	\$ 37,500
\$ 62,500	--	5,140.63 plus	8.85%	\$ 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		7.85%	
\$ 275	\$ 343	21.57 plus	8.10%	\$ 275
\$ 343	\$ 412	27.13 plus	8.35%	\$ 343
\$ 412	\$ 687	32.86 plus	8.60%	\$ 412
\$ 687	--	56.49 plus	8.85%	\$ 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		7.85%	
\$ 100,000	\$ 125,000	7,850.00 plus	8.10%	\$ 100,000
\$ 125,000	\$ 150,000	9,875.00 plus	8.35%	\$ 125,000
\$ 150,000	\$ 250,000	11,962.50 plus	8.60%	\$ 150,000
\$ 250,000	--	20,562.50 plus	8.85%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.85%

Percentage method of withholding for 3.15 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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		7.90%	
\$ 2,885	\$ 3,365	227.88 plus 8.15%		\$ 2,885
\$ 3,365	\$ 4,327	267.07 plus 8.40%		\$ 3,365
\$ 4,327	\$ 5,769	347.84 plus 8.65%		\$ 4,327
\$ 5,769	--	472.60 plus 8.90%		\$ 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		7.90%	
\$ 5,769	\$ 6,731	455.77 plus 8.15%		\$ 5,769
\$ 6,731	\$ 8,654	534.13 plus 8.40%		\$ 6,731
\$ 8,654	\$ 11,538	695.67 plus 8.65%		\$ 8,654
\$ 11,538	--	945.19 plus 8.90%		\$ 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		7.90%	
\$ 6,250	\$ 7,292	493.75 plus 8.15%		\$ 6,250
\$ 7,292	\$ 9,375	578.65 plus 8.40%		\$ 7,292
\$ 9,375	\$ 12,500	753.65 plus 8.65%		\$ 9,375
\$ 12,500	--	1,023.96 plus 8.90%		\$ 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		7.90%	
\$ 12,500	\$ 14,583	987.50 plus 8.15%		\$ 12,500
\$ 14,583	\$ 18,750	1,157.29 plus 8.40%		\$ 14,583
\$ 18,750	\$ 25,000	1,507.29 plus 8.65%		\$ 18,750
\$ 25,000	--	2,047.92 plus 8.90%		\$ 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		7.90%	
\$ 1,923	\$ 2,404	151.92 plus 8.15%		\$ 1,923
\$ 2,404	\$ 2,885	191.11 plus 8.40%		\$ 2,404
\$ 2,885	\$ 4,808	231.49 plus 8.65%		\$ 2,885
\$ 4,808	--	397.84 plus 8.90%		\$ 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		7.90%	
\$ 3,846	\$ 4,808	303.85 plus 8.15%		\$ 3,846
\$ 4,808	\$ 5,769	382.21 plus 8.40%		\$ 4,808
\$ 5,769	\$ 9,615	462.98 plus 8.65%		\$ 5,769
\$ 9,615	--	795.67 plus 8.90%		\$ 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		7.90%	
\$ 4,167	\$ 5,208	329.17 plus 8.15%		\$ 4,167
\$ 5,208	\$ 6,250	414.06 plus 8.40%		\$ 5,208
\$ 6,250	\$ 10,417	501.56 plus 8.65%		\$ 6,250
\$ 10,417	--	861.98 plus 8.90%		\$ 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		7.90%	
\$ 8,333	\$ 10,417	658.33 plus 8.15%		\$ 8,333
\$ 10,417	\$ 12,500	828.13 plus 8.40%		\$ 10,417
\$ 12,500	\$ 20,833	1,003.13 plus 8.65%		\$ 12,500
\$ 20,833	--	1,723.96 plus 8.90%		\$ 20,833

Percentage method of withholding for 3.15 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	
Over	But not over		of excess over
\$ 0	\$ 37,500	7.90%	
\$ 37,500	\$ 43,750	2,962.50 plus 8.15%	\$ 37,500
\$ 43,750	\$ 56,250	3,471.88 plus 8.40%	\$ 43,750
\$ 56,250	\$ 75,000	4,521.88 plus 8.65%	\$ 56,250
\$ 75,000	--	6,143.75 plus 8.90%	\$ 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	
Over	But not over		of excess over
\$ 0	\$ 412	7.90%	
\$ 412	\$ 481	32.55 plus 8.15%	\$ 412
\$ 481	\$ 618	38.15 plus 8.40%	\$ 481
\$ 618	\$ 824	49.69 plus 8.65%	\$ 618
\$ 824	--	67.51 plus 8.90%	\$ 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	
Over	But not over		of excess over
\$ 0	\$ 150,000	7.90%	
\$ 150,000	\$ 175,000	11,850.00 plus 8.15%	\$ 150,000
\$ 175,000	\$ 225,000	13,887.50 plus 8.40%	\$ 175,000
\$ 225,000	\$ 300,000	18,087.50 plus 8.65%	\$ 225,000
\$ 300,000	--	24,575.00 plus 8.90%	\$ 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		
Over	But not over		plus	of excess over
\$ 0	\$ 25,000	7.90%		
\$ 25,000	\$ 31,250	1,975.00	plus 8.15%	\$ 25,000
\$ 31,250	\$ 37,500	2,484.38	plus 8.40%	\$ 31,250
\$ 37,500	\$ 62,500	3,009.38	plus 8.65%	\$ 37,500
\$ 62,500	--	5,171.88	plus 8.90%	\$ 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		
Over	But not over		plus	of excess over
\$ 0	\$ 275	7.90%		
\$ 275	\$ 343	21.70	plus 8.15%	\$ 275
\$ 343	\$ 412	27.30	plus 8.40%	\$ 343
\$ 412	\$ 687	33.07	plus 8.65%	\$ 412
\$ 687	--	56.83	plus 8.90%	\$ 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		
Over	But not over		plus	of excess over
\$ 0	\$ 100,000	7.90%		
\$ 100,000	\$ 125,000	7,900.00	plus 8.15%	\$ 100,000
\$ 125,000	\$ 150,000	9,937.50	plus 8.40%	\$ 125,000
\$ 150,000	\$ 250,000	12,037.50	plus 8.65%	\$ 150,000
\$ 250,000	--	20,687.50	plus 8.90%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.90%

Percentage method of withholding for 3.20 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	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	--	475.48	plus 8.95%	\$ 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	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	--	950.96	plus 8.95%	\$ 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	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	--	1,030.21	plus 8.95%	\$ 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	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	--	2,060.42	plus 8.95%	\$ 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	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	--	400.24	plus 8.95%	\$ 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	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	--	800.48	plus 8.95%	\$ 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	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	--	867.19	plus 8.95%	\$ 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	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	--	1,734.38	plus 8.95%	\$20,833

Percentage method of withholding for 3.20 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,000.

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.com.

(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	
Over	But not over		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	--	6,181.25 plus 8.95%	\$ 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	
Over	But not over		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	--	67.93 plus 8.95%	\$ 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	
Over	But not over		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	--	24,725.00 plus 8.95%	\$ 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	
Over	But not over		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	--	5,203.13 plus 8.95%	\$ 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	
Over	But not over		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	--	57.18 plus 8.95%	\$ 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	
Over	But not over		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	--	20,812.50 plus 8.95%	\$ 250,000

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be

8.95%