

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	\$ 43.27
Bi-weekly	\$ 123.08	\$ 58.05	\$ 86.54
Semi-monthly	\$ 133.33	\$ 62.50	\$ 93.75
Monthly	\$ 266.67	\$ 125.00	\$ 187.50
Quarterly	\$ 800.00	\$ 375.00	\$ 562.50
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,250.00
Daily	\$ 8.77	\$ 4.15	\$ 6.16

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,250.

FORMULA	
Total wages (before any deductions)	
LESS	Allowance for Standard Deduction (15% of wages for payroll period with a minimum and maximum as set forth for the particular payroll period)
LESS	Value of exemptions (number of exemptions times the allowable amount for one exemption as shown for the applicable payroll period)
Equals	TAXABLE INCOME

Note: The number of exemptions to be used in this formula is determined from the Form MW507 (Maryland Employee Exemption Certificate) filed by your employee. Form MW507 is available on our Web site at www.marylandtaxes.gov.

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

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Bi-weekly	\$ 123.08	\$ 58.05	\$ 86.54
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Monthly	\$ 266.67	\$ 125.00	\$ 187.50
Quarterly	\$ 800.00	\$ 375.00	\$ 562.50
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,250.00
Daily	\$ 8.77	\$ 4.15	\$ 6.16

* The standard Deduction is 15% of the gross income with a minimum of \$1,500 and a maximum of \$2,250.

FORMULA	
Total wages (before any deductions)	
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(a) Married Filing Joint or Head of Household

Withholding - Quarterly payroll period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00

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

Withholding - Daily payroll period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70

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

Withholding - Annual payroll period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.00

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

(b) Single including Married Filing Separately or Dependent

Withholding - Quarterly payroll period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00

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

Withholding - Daily payroll period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70

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

Withholding - Annual payroll period
DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.00

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

Lump Sum Distribution of Annual Bonus The amount to be withheld shall be 3.20%

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