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Comptroller

MARYLAND Employer Withholding Guide

This guide is effective January 2012 and includes local income tax rates. These rates were current at the time this guide was developed. The Maryland Legislature may change this tax rate when in session. During this time please check our Web site for any changes.

Revised June 2011

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. These formulas are effective for wages paid to employees as of January 1, 2012.

This guide contains a percentage income tax withholding chart that indicates the percentage of income tax to be withheld from 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		
MW506AM	Employer's Return of Income Tax Withheld for Accelerated Filers - Amended	MW507P	Annuity, Sick Pay and Retirement Distribution Request for Maryland Income Tax Withholding
MW506M	Employer's Return of Income Tax Withheld for Accelerated Filers	MW508	Annual Employer Withholding Reconciliation Return
MW507	Employee's Maryland Withholding Exemption Certificate	MW508A	Annual Employer Withholding Reconciliation Return - Amended

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 6 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 State withholding taxes are required to submit required withholding tax information on magnetic media or in other machine-readable form or electronic format that the Comptroller requires, if the employer or payor submits to the Comptroller 25 or more statements in a calendar year.
- 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

Who are 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.

Must employers 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.

Who are employees?

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.

How are employees' Social Security numbers used?

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.

What types of records must I 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.

Are there penalties for failing to comply?

Yes. 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

What are 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 9.)**
- **Employees paid at a rate of less than \$5,000 annually.**

Are 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.

Are gambling winnings subject to withholding?

Lottery and other gambling winnings in excess of \$5,000 are subject to withholding at a rate of 8.5% for Maryland residents or 6.75% 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.

Must employees complete an 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.

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

Is there 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.

Is there 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 13 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 non-reciprocal 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 tahelp@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 three options to file their year-end reconciliation (Form MW508). Employers who have 25 or more W-2s to report must select option 2 or 3. 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 less 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 print-out 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. You cannot upload a W-2 file. Each W-2 must be keyed in individually. 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

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.

**SPECIAL WITHHOLDING INFORMATION
FOR SINGLES AND STUDENTS ONLY**

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.

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.

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.**

Weekly	\$	182.69
Biweekly	\$	365.38
Semi-Monthly	\$	395.83
Monthly	\$	791.67
Quarterly	\$	2,375.00
Annual	\$	9,500.00
Daily	\$	26.02

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	(b) Single including Married Filing Separately or Dependent																																												
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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

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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

3.00%

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
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Daily	\$ 8.77	\$ 4.15	\$ 5.50

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

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

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

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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)

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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

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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

6.75%

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

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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	(b) Single including Married Filing Separately or Dependent																																																
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

7.75%

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	(b) Single including Married Filing Separately or Dependent																																																
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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	(b) Single including Married Filing Separately or Dependent																																																
<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 50,000.00</td> <td>7.35%</td> <td></td> </tr> <tr> <td>50,000.00</td> <td>87,500.00</td> <td>\$3,675.00 plus 7.60%</td> <td>\$ 50,000.00</td> </tr> <tr> <td>87,500.00</td> <td>125,000.00</td> <td>6,525.00 plus 7.85%</td> <td>87,500.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>9,468.75 plus 8.10%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 50,000.00	7.35%		50,000.00	87,500.00	\$3,675.00 plus 7.60%	\$ 50,000.00	87,500.00	125,000.00	6,525.00 plus 7.85%	87,500.00	125,000.00		9,468.75 plus 8.10%	125,000.00	<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 37,500.00</td> <td>7.35%</td> <td></td> </tr> <tr> <td>37,500.00</td> <td>75,000.00</td> <td>\$2,756.25 plus 7.60%</td> <td>\$ 37,500.00</td> </tr> <tr> <td>75,000.00</td> <td>125,000.00</td> <td>5,606.25 plus 7.85%</td> <td>75,000.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>9,531.25 plus 8.10%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 37,500.00	7.35%		37,500.00	75,000.00	\$2,756.25 plus 7.60%	\$ 37,500.00	75,000.00	125,000.00	5,606.25 plus 7.85%	75,000.00	125,000.00		9,531.25 plus 8.10%	125,000.00
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.10%

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

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FORMULA	
Total wages (before any deductions)	
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\$ 0	\$ 548.00	7.40%																																															
548.00	959.00	\$ 40.55 plus 7.65%	\$ 548.00																																														
959.00	1,370.00	71.99 plus 7.90%	959.00																																														
1,370.00		104.45 plus 8.15%	1,370.00																																														
IF THE taxable income is		The amount to be																																															
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\$ 0	\$ 411.00	7.40%																																															
411.00	822.00	\$30.41 plus 7.65%	\$ 411.00																																														
822.00	1,370.00	61.85 plus 7.90%	822.00																																														
1,370.00		105.14 plus 8.15%	1,370.00																																														
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.15%

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

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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)

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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

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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.30%

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

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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	(b) Single including Married Filing Separately or Dependent																																																
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.35%

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	(b) Single including Married Filing Separately or Dependent																																																
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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	(b) Single including Married Filing Separately or Dependent																																																
<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 50,000.00</td> <td>7.65%</td> <td></td> </tr> <tr> <td>50,000.00</td> <td>87,500.00</td> <td>\$3,825.00 plus 7.90%</td> <td>\$ 50,000.00</td> </tr> <tr> <td>87,500.00</td> <td>125,000.00</td> <td>6,787.50 plus 8.15%</td> <td>87,500.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>9,843.75 plus 8.40%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 50,000.00	7.65%		50,000.00	87,500.00	\$3,825.00 plus 7.90%	\$ 50,000.00	87,500.00	125,000.00	6,787.50 plus 8.15%	87,500.00	125,000.00		9,843.75 plus 8.40%	125,000.00	<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 37,500.00</td> <td>7.65%</td> <td></td> </tr> <tr> <td>37,500.00</td> <td>75,000.00</td> <td>\$2,868.75 plus 7.90%</td> <td>\$ 37,500.00</td> </tr> <tr> <td>75,000.00</td> <td>125,000.00</td> <td>5,831.25 plus 8.15%</td> <td>75,000.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>9,906.25 plus 8.40%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 37,500.00	7.65%		37,500.00	75,000.00	\$2,868.75 plus 7.90%	\$ 37,500.00	75,000.00	125,000.00	5,831.25 plus 8.15%	75,000.00	125,000.00		9,906.25 plus 8.40%	125,000.00
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.40%

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

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FORMULA	
Total wages (before any deductions)	
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\$ 0	\$ 548.00	7.75%																																															
548.00	959.00	\$ 42.75 plus 8.00%	\$ 548.00																																														
959.00	1,370.00	75.34 plus 8.25%	959.00																																														
1,370.00		109.25 plus 8.50%	1,370.00																																														
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\$ 0	\$ 411.00	7.75%																																															
411.00	822.00	\$ 31.85 plus 8.00%	\$ 411.00																																														
822.00	1,370.00	64.73 plus 8.25%	822.00																																														
1,370.00		109.93 plus 8.50%	1,370.00																																														
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.50%

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	(b) Single including Married Filing Separately or Dependent																																																
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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)

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Note: To determine your withholding exemption amount, please see the Maryland Form MW507 available on our Web site at www.marylandtaxes.com

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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.55%

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

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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	(b) Single including Married Filing Separately or Dependent																																																
<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 50,000.00</td> <td>7.85%</td> <td></td> </tr> <tr> <td>50,000.00</td> <td>87,500.00</td> <td>\$3,925.00 plus 8.10%</td> <td>\$ 50,000.00</td> </tr> <tr> <td>87,500.00</td> <td>125,000.00</td> <td>6,962.50 plus 8.35%</td> <td>87,500.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>10,093.75 plus 8.60%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 50,000.00	7.85%		50,000.00	87,500.00	\$3,925.00 plus 8.10%	\$ 50,000.00	87,500.00	125,000.00	6,962.50 plus 8.35%	87,500.00	125,000.00		10,093.75 plus 8.60%	125,000.00	<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 37,500.00</td> <td>7.85%</td> <td></td> </tr> <tr> <td>37,500.00</td> <td>75,000.00</td> <td>\$ 2,943.75 plus 8.10%</td> <td>\$ 37,500.00</td> </tr> <tr> <td>75,000.00</td> <td>125,000.00</td> <td>5,981.25 plus 8.35%</td> <td>75,000.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>10,156.25 plus 8.60%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 37,500.00	7.85%		37,500.00	75,000.00	\$ 2,943.75 plus 8.10%	\$ 37,500.00	75,000.00	125,000.00	5,981.25 plus 8.35%	75,000.00	125,000.00		10,156.25 plus 8.60%	125,000.00
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.60%

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	(b) Single including Married Filing Separately or Dependent																																																
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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	(b) Single including Married Filing Separately or Dependent																																																
<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 50,000.00</td> <td>7.90%</td> <td></td> </tr> <tr> <td>50,000.00</td> <td>87,500.00</td> <td>\$3,950.00 plus 8.15%</td> <td>\$ 50,000.00</td> </tr> <tr> <td>87,500.00</td> <td>125,000.00</td> <td>7,006.25 plus 8.40%</td> <td>87,500.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>10,156.25 plus 8.65%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 50,000.00	7.90%		50,000.00	87,500.00	\$3,950.00 plus 8.15%	\$ 50,000.00	87,500.00	125,000.00	7,006.25 plus 8.40%	87,500.00	125,000.00		10,156.25 plus 8.65%	125,000.00	<p style="text-align: center;">Withholding - Quarterly payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1,250.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$ 37,500.00</td> <td>7.90%</td> <td></td> </tr> <tr> <td>37,500.00</td> <td>75,000.00</td> <td>\$ 2,962.50 plus 8.15%</td> <td>\$ 37,500.00</td> </tr> <tr> <td>75,000.00</td> <td>125,000.00</td> <td>6,018.75 plus 8.40%</td> <td>75,000.00</td> </tr> <tr> <td>125,000.00</td> <td></td> <td>10,218.75 plus 8.65%</td> <td>125,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$ 37,500.00	7.90%		37,500.00	75,000.00	\$ 2,962.50 plus 8.15%	\$ 37,500.00	75,000.00	125,000.00	6,018.75 plus 8.40%	75,000.00	125,000.00		10,218.75 plus 8.65%	125,000.00
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.65%

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

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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
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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

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1,370.00		111.99 plus 8.70%	1,370.00																																														
IF THE taxable income is		The amount to be																																															
Over	But not over	withheld shall be	of excess over																																														
\$ 0	\$ 411.00	7.95%																																															
411.00	822.00	\$ 32.67 plus 8.20%	\$ 411.00																																														
822.00	1,370.00	66.37 plus 8.45%	822.00																																														
1,370.00		112.67 plus 8.70%	1,370.00																																														
<p style="text-align: center;">Withholding - Annual payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$200,000.00</td> <td>7.95%</td> <td></td> </tr> <tr> <td>200,000.00</td> <td>350,000.00</td> <td>\$15,900.00 plus 8.20%</td> <td>\$200,000.00</td> </tr> <tr> <td>350,000.00</td> <td>500,000.00</td> <td>28,200.00 plus 8.45%</td> <td>350,000.00</td> </tr> <tr> <td>500,000.00</td> <td></td> <td>40,875.00 plus 8.70%</td> <td>500,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$200,000.00	7.95%		200,000.00	350,000.00	\$15,900.00 plus 8.20%	\$200,000.00	350,000.00	500,000.00	28,200.00 plus 8.45%	350,000.00	500,000.00		40,875.00 plus 8.70%	500,000.00	<p style="text-align: center;">Withholding - Annual payroll period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.00</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">IF THE taxable income is</th> <th colspan="2">The amount to be</th> </tr> <tr> <th>Over</th> <th>But not over</th> <th>withheld shall be</th> <th>of excess over</th> </tr> </thead> <tbody> <tr> <td>\$ 0</td> <td>\$150,000.00</td> <td>7.95%</td> <td></td> </tr> <tr> <td>150,000.00</td> <td>300,000.00</td> <td>\$11,925.00 plus 8.20%</td> <td>\$150,000.00</td> </tr> <tr> <td>300,000.00</td> <td>500,000.00</td> <td>24,225.00 plus 8.45%</td> <td>300,000.00</td> </tr> <tr> <td>500,000.00</td> <td></td> <td>41,125.00 plus 8.70%</td> <td>500,000.00</td> </tr> </tbody> </table>	IF THE taxable income is		The amount to be		Over	But not over	withheld shall be	of excess over	\$ 0	\$150,000.00	7.95%		150,000.00	300,000.00	\$11,925.00 plus 8.20%	\$150,000.00	300,000.00	500,000.00	24,225.00 plus 8.45%	300,000.00	500,000.00		41,125.00 plus 8.70%	500,000.00
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Lump Sum Distribution of Annual Bonus

The amount to be withheld shall be

8.70%

