

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAY PERIOD WITH RESPECT TO AN EMPLOYEE IS DAILY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|------|------|------|------|------|------|------|------|------|------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 0 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1 | 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 2 | 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4 | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5 | 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 6 | 7 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7 | 8 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8 | 9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9 | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 11 | 12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 12 | 13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 13 | 14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 14 | 15 | 0.81 | 0.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 15 | 16 | 0.89 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 16 | 17 | 0.96 | 0.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 17 | 18 | 1.04 | 0.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 18 | 19 | 1.12 | 0.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 19 | 20 | 1.20 | 0.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 20 | 21 | 1.28 | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 21 | 22 | 1.36 | 0.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 22 | 23 | 1.44 | 0.75 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 23 | 24 | 1.51 | 0.83 | 0.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 24 | 25 | 1.59 | 0.90 | 0.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 25 | 26 | 1.67 | 0.98 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 26 | 27 | 1.75 | 1.06 | 0.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 27 | 28 | 1.83 | 1.14 | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 28 | 29 | 1.90 | 1.21 | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 29 | 30 | 1.96 | 1.28 | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 30 | 31 | 2.03 | 1.34 | 0.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 31 | 32 | 2.10 | 1.41 | 0.72 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 32 | 33 | 2.16 | 1.48 | 0.79 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 33 | 34 | 2.23 | 1.54 | 0.85 | 0.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 34 | 35 | 2.30 | 1.61 | 0.92 | 0.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 35 | 36 | 2.36 | 1.68 | 0.99 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 36 | 37 | 2.43 | 1.74 | 1.05 | 0.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 37 | 38 | 2.51 | 1.82 | 1.13 | 0.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 38 | 39 | 2.59 | 1.90 | 1.21 | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 39 | 40 | 2.66 | 1.98 | 1.29 | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 40 | 41 | 2.74 | 2.05 | 1.37 | 0.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 41 | 42 | 2.82 | 2.13 | 1.44 | 0.76 | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 42 | 43 | 2.90 | 2.21 | 1.52 | 0.83 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 43 | 44 | 2.98 | 2.29 | 1.60 | 0.91 | 0.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 44 | 45 | 3.06 | 2.37 | 1.68 | 0.99 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 45 | 46 | 3.14 | 2.45 | 1.76 | 1.07 | 0.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 46 | 47 | 3.21 | 2.53 | 1.84 | 1.15 | 0.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 47 | 48 | 3.29 | 2.60 | 1.92 | 1.23 | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 48 | 49 | 3.37 | 2.68 | 1.99 | 1.31 | 0.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 49 | 50 | 3.45 | 2.76 | 2.07 | 1.38 | 0.70 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 50 | 52 | 3.57 | 2.88 | 2.19 | 1.50 | 0.81 | 0.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 52 | 54 | 3.72 | 3.04 | 2.35 | 1.66 | 0.97 | 0.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 54 | 56 | 3.88 | 3.19 | 2.50 | 1.82 | 1.13 | 0.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 56 | 58 | 4.04 | 3.35 | 2.66 | 1.97 | 1.28 | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 58 | 60 | 4.19 | 3.51 | 2.82 | 2.13 | 1.44 | 0.75 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 60 | 62 | 4.35 | 3.66 | 2.97 | 2.29 | 1.60 | 0.91 | 0.22 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 62 | 64 | 4.51 | 3.82 | 3.13 | 2.44 | 1.75 | 1.07 | 0.38 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 64 | 66 | 4.67 | 3.98 | 3.29 | 2.60 | 1.91 | 1.22 | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 66 | 68 | 4.82 | 4.13 | 3.45 | 2.76 | 2.07 | 1.38 | 0.69 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 68 | 70 | 4.98 | 4.29 | 3.60 | 2.91 | 2.23 | 1.54 | 0.85 | 0.16 | 0.00 | 0.00 | 0.00 | |

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAY PERIOD WITH RESPECT TO AN EMPLOYEE IS DAILY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|-------|-------|-------|-------|-------|------|------|------|------|------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 70 | 72 | 5.14 | 4.45 | 3.76 | 3.07 | 2.38 | 1.69 | 1.01 | 0.32 | 0.00 | 0.00 | 0.00 | |
| 72 | 74 | 5.29 | 4.61 | 3.92 | 3.23 | 2.54 | 1.85 | 1.16 | 0.47 | 0.00 | 0.00 | 0.00 | |
| 74 | 76 | 5.45 | 4.76 | 4.07 | 3.39 | 2.70 | 2.01 | 1.32 | 0.63 | 0.00 | 0.00 | 0.00 | |
| 76 | 78 | 5.61 | 4.92 | 4.23 | 3.54 | 2.85 | 2.17 | 1.48 | 0.79 | 0.10 | 0.00 | 0.00 | |
| 78 | 80 | 5.76 | 5.08 | 4.39 | 3.70 | 3.01 | 2.32 | 1.63 | 0.95 | 0.26 | 0.00 | 0.00 | |
| 80 | 82 | 5.92 | 5.23 | 4.54 | 3.86 | 3.17 | 2.48 | 1.79 | 1.10 | 0.41 | 0.00 | 0.00 | |
| 82 | 84 | 6.08 | 5.39 | 4.70 | 4.01 | 3.32 | 2.64 | 1.95 | 1.26 | 0.57 | 0.00 | 0.00 | |
| 84 | 86 | 6.24 | 5.55 | 4.86 | 4.17 | 3.48 | 2.79 | 2.11 | 1.42 | 0.73 | 0.04 | 0.00 | |
| 86 | 88 | 6.39 | 5.70 | 5.02 | 4.33 | 3.64 | 2.95 | 2.26 | 1.57 | 0.89 | 0.20 | 0.00 | |
| 88 | 90 | 6.55 | 5.86 | 5.17 | 4.48 | 3.80 | 3.11 | 2.42 | 1.73 | 1.04 | 0.35 | 0.00 | |
| 90 | 92 | 6.71 | 6.02 | 5.33 | 4.64 | 3.95 | 3.26 | 2.58 | 1.89 | 1.20 | 0.51 | 0.00 | |
| 92 | 94 | 6.86 | 6.18 | 5.49 | 4.80 | 4.11 | 3.42 | 2.73 | 2.04 | 1.36 | 0.67 | 0.00 | |
| 94 | 96 | 7.02 | 6.33 | 5.64 | 4.96 | 4.27 | 3.58 | 2.89 | 2.20 | 1.51 | 0.82 | 0.14 | |
| 96 | 98 | 7.18 | 6.49 | 5.80 | 5.11 | 4.42 | 3.74 | 3.05 | 2.36 | 1.67 | 0.98 | 0.29 | |
| 98 | 100 | 7.33 | 6.65 | 5.96 | 5.27 | 4.58 | 3.89 | 3.20 | 2.52 | 1.83 | 1.14 | 0.45 | |
| 100 | 102 | 7.49 | 6.80 | 6.11 | 5.43 | 4.74 | 4.05 | 3.36 | 2.67 | 1.98 | 1.30 | 0.61 | |
| 102 | 104 | 7.65 | 6.96 | 6.27 | 5.58 | 4.89 | 4.21 | 3.52 | 2.83 | 2.14 | 1.45 | 0.76 | |
| 104 | 106 | 7.81 | 7.12 | 6.43 | 5.74 | 5.05 | 4.36 | 3.68 | 2.99 | 2.30 | 1.61 | 0.92 | |
| 106 | 108 | 7.96 | 7.27 | 6.59 | 5.90 | 5.21 | 4.52 | 3.83 | 3.14 | 2.46 | 1.77 | 1.08 | |
| 108 | 110 | 8.12 | 7.43 | 6.74 | 6.05 | 5.37 | 4.68 | 3.99 | 3.30 | 2.61 | 1.92 | 1.24 | |
| 110 | 112 | 8.28 | 7.59 | 6.90 | 6.21 | 5.52 | 4.83 | 4.15 | 3.46 | 2.77 | 2.08 | 1.39 | |
| 112 | 114 | 8.43 | 7.75 | 7.06 | 6.37 | 5.68 | 4.99 | 4.30 | 3.61 | 2.93 | 2.24 | 1.55 | |
| 114 | 116 | 8.59 | 7.90 | 7.21 | 6.53 | 5.84 | 5.15 | 4.46 | 3.77 | 3.08 | 2.39 | 1.71 | |
| 116 | 118 | 8.75 | 8.06 | 7.37 | 6.68 | 5.99 | 5.31 | 4.62 | 3.93 | 3.24 | 2.55 | 1.86 | |
| 118 | 120 | 8.90 | 8.22 | 7.53 | 6.84 | 6.15 | 5.46 | 4.77 | 4.09 | 3.40 | 2.71 | 2.02 | |
| 120 | 122 | 9.06 | 8.37 | 7.68 | 7.00 | 6.31 | 5.62 | 4.93 | 4.24 | 3.55 | 2.87 | 2.18 | |
| 122 | 124 | 9.22 | 8.53 | 7.84 | 7.15 | 6.46 | 5.78 | 5.09 | 4.40 | 3.71 | 3.02 | 2.33 | |
| 124 | 126 | 9.38 | 8.69 | 8.00 | 7.31 | 6.62 | 5.93 | 5.25 | 4.56 | 3.87 | 3.18 | 2.49 | |
| 126 | 128 | 9.53 | 8.84 | 8.16 | 7.47 | 6.78 | 6.09 | 5.40 | 4.71 | 4.03 | 3.34 | 2.65 | |
| 128 | 130 | 9.69 | 9.00 | 8.31 | 7.62 | 6.94 | 6.25 | 5.56 | 4.87 | 4.18 | 3.49 | 2.81 | |
| 130 | 132 | 9.85 | 9.16 | 8.47 | 7.78 | 7.09 | 6.40 | 5.72 | 5.03 | 4.34 | 3.65 | 2.96 | |
| 132 | 134 | 10.00 | 9.32 | 8.63 | 7.94 | 7.25 | 6.56 | 5.87 | 5.18 | 4.50 | 3.81 | 3.12 | |
| 134 | 136 | 10.16 | 9.47 | 8.78 | 8.10 | 7.41 | 6.72 | 6.03 | 5.34 | 4.65 | 3.96 | 3.28 | |
| 136 | 138 | 10.32 | 9.63 | 8.94 | 8.25 | 7.56 | 6.88 | 6.19 | 5.50 | 4.81 | 4.12 | 3.43 | |
| 138 | 140 | 10.47 | 9.79 | 9.10 | 8.41 | 7.72 | 7.03 | 6.34 | 5.66 | 4.97 | 4.28 | 3.59 | |
| 140 | 142 | 10.63 | 9.94 | 9.25 | 8.57 | 7.88 | 7.19 | 6.50 | 5.81 | 5.12 | 4.44 | 3.75 | |
| 142 | 144 | 10.79 | 10.10 | 9.41 | 8.72 | 8.03 | 7.35 | 6.66 | 5.97 | 5.28 | 4.59 | 3.90 | |
| 144 | 146 | 10.95 | 10.26 | 9.57 | 8.88 | 8.19 | 7.50 | 6.82 | 6.13 | 5.44 | 4.75 | 4.06 | |
| 146 | 148 | 11.10 | 10.41 | 9.73 | 9.04 | 8.35 | 7.66 | 6.97 | 6.28 | 5.60 | 4.91 | 4.22 | |
| 148 | 150 | 11.26 | 10.57 | 9.88 | 9.19 | 8.51 | 7.82 | 7.13 | 6.44 | 5.75 | 5.06 | 4.38 | |
| 150 | 152 | 11.42 | 10.73 | 10.04 | 9.35 | 8.66 | 7.97 | 7.29 | 6.60 | 5.91 | 5.22 | 4.53 | |
| 152 | 154 | 11.57 | 10.89 | 10.20 | 9.51 | 8.82 | 8.13 | 7.44 | 6.75 | 6.07 | 5.38 | 4.69 | |
| 154 | 156 | 11.73 | 11.04 | 10.35 | 9.67 | 8.98 | 8.29 | 7.60 | 6.91 | 6.22 | 5.53 | 4.85 | |
| 156 | 158 | 11.89 | 11.20 | 10.51 | 9.82 | 9.13 | 8.45 | 7.76 | 7.07 | 6.38 | 5.69 | 5.00 | |
| 158 | 160 | 12.04 | 11.36 | 10.67 | 9.98 | 9.29 | 8.60 | 7.91 | 7.23 | 6.54 | 5.85 | 5.16 | |
| 160 | 162 | 12.20 | 11.51 | 10.82 | 10.14 | 9.45 | 8.76 | 8.07 | 7.38 | 6.69 | 6.01 | 5.32 | |
| 162 | 164 | 12.36 | 11.67 | 10.98 | 10.29 | 9.60 | 8.92 | 8.23 | 7.54 | 6.85 | 6.16 | 5.47 | |
| 164 | 166 | 12.52 | 11.83 | 11.14 | 10.45 | 9.76 | 9.07 | 8.39 | 7.70 | 7.01 | 6.32 | 5.63 | |
| 166 | 168 | 12.67 | 11.98 | 11.30 | 10.61 | 9.92 | 9.23 | 8.54 | 7.85 | 7.17 | 6.48 | 5.79 | |
| 168 | 170 | 12.83 | 12.14 | 11.45 | 10.76 | 10.08 | 9.39 | 8.70 | 8.01 | 7.32 | 6.63 | 5.95 | |
| 170 | 172 | 12.99 | 12.30 | 11.61 | 10.92 | 10.23 | 9.54 | 8.86 | 8.17 | 7.48 | 6.79 | 6.10 | |
| 172 | 174 | 13.14 | 12.46 | 11.77 | 11.08 | 10.39 | 9.70 | 9.01 | 8.32 | 7.64 | 6.95 | 6.26 | |
| 174 | 176 | 13.30 | 12.61 | 11.92 | 11.24 | 10.55 | 9.86 | 9.17 | 8.48 | 7.79 | 7.10 | 6.42 | |
| 176 | 178 | 13.46 | 12.77 | 12.08 | 11.39 | 10.70 | 10.02 | 9.33 | 8.64 | 7.95 | 7.26 | 6.57 | |
| 178 | 180 | 13.61 | 12.93 | 12.24 | 11.55 | 10.86 | 10.17 | 9.48 | 8.80 | 8.11 | 7.42 | 6.73 | |
| 180 | 182 | 13.77 | 13.08 | 12.39 | 11.71 | 11.02 | 10.33 | 9.64 | 8.95 | 8.26 | 7.58 | 6.89 | |

FOR AMOUNTS IN EXCESS OF 182.00 PER DAY USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|-------|-------|------|------|------|------|------|------|------|------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 0 | 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5 | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 15 | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 20 | 25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 25 | 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 30 | 35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 35 | 40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 40 | 45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 45 | 50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 50 | 55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 55 | 60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 60 | 65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 65 | 70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 70 | 75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 75 | 80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 80 | 85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 85 | 90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 90 | 95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 95 | 100 | 5.37 | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 100 | 105 | 5.76 | 0.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 105 | 110 | 6.16 | 1.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 110 | 115 | 6.55 | 1.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 115 | 120 | 6.94 | 2.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 120 | 125 | 7.33 | 2.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 125 | 130 | 7.73 | 2.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 130 | 135 | 8.12 | 3.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 135 | 140 | 8.51 | 3.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 140 | 145 | 8.90 | 4.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 145 | 150 | 9.30 | 4.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 150 | 155 | 9.69 | 4.86 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 155 | 160 | 10.08 | 5.25 | 0.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 160 | 165 | 10.47 | 5.64 | 0.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 165 | 170 | 10.87 | 6.04 | 1.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 170 | 175 | 11.26 | 6.43 | 1.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 175 | 180 | 11.65 | 6.82 | 1.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 180 | 185 | 12.04 | 7.21 | 2.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 185 | 190 | 12.44 | 7.61 | 2.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 190 | 195 | 12.83 | 8.00 | 3.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 195 | 200 | 13.17 | 8.34 | 3.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 200 | 205 | 13.51 | 8.68 | 3.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 205 | 210 | 13.84 | 9.01 | 4.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 210 | 215 | 14.17 | 9.34 | 4.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 215 | 220 | 14.51 | 9.68 | 4.85 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 220 | 225 | 14.84 | 10.01 | 5.18 | 0.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 225 | 230 | 15.18 | 10.34 | 5.51 | 0.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 230 | 235 | 15.51 | 10.68 | 5.85 | 1.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 235 | 240 | 15.84 | 11.01 | 6.18 | 1.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 240 | 245 | 16.18 | 11.35 | 6.51 | 1.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 245 | 250 | 16.51 | 11.68 | 6.85 | 2.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 250 | 255 | 16.84 | 12.01 | 7.18 | 2.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 255 | 265 | 17.38 | 12.55 | 7.72 | 2.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 265 | 275 | 18.17 | 13.34 | 8.51 | 3.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 275 | 285 | 18.95 | 14.12 | 9.29 | 4.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 285 | 295 | 19.74 | 14.91 | 10.08 | 5.25 | 0.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 295 | 305 | 20.52 | 15.69 | 10.86 | 6.03 | 1.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 305 | 315 | 21.31 | 16.48 | 11.65 | 6.82 | 1.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 315 | 325 | 22.09 | 17.26 | 12.43 | 7.60 | 2.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 325 | 335 | 22.88 | 18.05 | 13.22 | 8.39 | 3.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 335 | 345 | 23.66 | 18.83 | 14.00 | 9.17 | 4.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 345 | 355 | 24.45 | 19.62 | 14.79 | 9.96 | 5.12 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 355 | 365 | 25.23 | 20.40 | 15.57 | 10.74 | 5.91 | 1.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 365 | 375 | 26.02 | 21.19 | 16.36 | 11.53 | 6.69 | 1.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 375 | 385 | 26.80 | 21.97 | 17.14 | 12.31 | 7.48 | 2.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 385 | 395 | 27.59 | 22.76 | 17.93 | 13.10 | 8.26 | 3.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 395 | 405 | 28.37 | 23.54 | 18.71 | 13.88 | 9.05 | 4.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 405 | 415 | 29.16 | 24.33 | 19.50 | 14.67 | 9.83 | 5.00 | 0.17 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 415 | 425 | 29.94 | 25.11 | 20.28 | 15.45 | 10.62 | 5.79 | 0.96 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 425 | 435 | 30.73 | 25.90 | 21.07 | 16.24 | 11.40 | 6.57 | 1.74 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 435 | 445 | 31.51 | 26.68 | 21.85 | 17.02 | 12.19 | 7.36 | 2.53 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 445 | 455 | 32.30 | 27.47 | 22.64 | 17.81 | 12.97 | 8.14 | 3.31 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 455 | 465 | 33.08 | 28.25 | 23.42 | 18.59 | 13.76 | 8.93 | 4.10 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 465 | 475 | 33.87 | 29.04 | 24.21 | 19.38 | 14.54 | 9.71 | 4.88 | 0.05 | 0.00 | 0.00 | 0.00 | |
| 475 | 485 | 34.65 | 29.82 | 24.99 | 20.16 | 15.33 | 10.50 | 5.67 | 0.84 | 0.00 | 0.00 | 0.00 | |
| 485 | 495 | 35.44 | 30.61 | 25.78 | 20.95 | 16.11 | 11.28 | 6.45 | 1.62 | 0.00 | 0.00 | 0.00 | |
| 495 | 505 | 36.22 | 31.39 | 26.56 | 21.73 | 16.90 | 12.07 | 7.24 | 2.41 | 0.00 | 0.00 | 0.00 | |
| 505 | 515 | 37.01 | 32.18 | 27.35 | 22.52 | 17.68 | 12.85 | 8.02 | 3.19 | 0.00 | 0.00 | 0.00 | |
| 515 | 525 | 37.79 | 32.96 | 28.13 | 23.30 | 18.47 | 13.64 | 8.81 | 3.98 | 0.00 | 0.00 | 0.00 | |
| 525 | 535 | 38.58 | 33.75 | 28.92 | 24.09 | 19.25 | 14.42 | 9.59 | 4.76 | 0.00 | 0.00 | 0.00 | |
| 535 | 545 | 39.36 | 34.53 | 29.70 | 24.87 | 20.04 | 15.21 | 10.38 | 5.55 | 0.72 | 0.00 | 0.00 | |
| 545 | 555 | 40.15 | 35.32 | 30.49 | 25.66 | 20.82 | 15.99 | 11.16 | 6.33 | 1.50 | 0.00 | 0.00 | |
| 555 | 565 | 40.93 | 36.10 | 31.27 | 26.44 | 21.61 | 16.78 | 11.95 | 7.12 | 2.29 | 0.00 | 0.00 | |
| 565 | 575 | 41.72 | 36.89 | 32.06 | 27.23 | 22.39 | 17.56 | 12.73 | 7.90 | 3.07 | 0.00 | 0.00 | |
| 575 | 585 | 42.50 | 37.67 | 32.84 | 28.01 | 23.18 | 18.35 | 13.52 | 8.69 | 3.86 | 0.00 | 0.00 | |
| 585 | 595 | 43.29 | 38.46 | 33.63 | 28.80 | 23.96 | 19.13 | 14.30 | 9.47 | 4.64 | 0.00 | 0.00 | |
| 595 | 605 | 44.07 | 39.24 | 34.41 | 29.58 | 24.75 | 19.92 | 15.09 | 10.26 | 5.43 | 0.59 | 0.00 | |
| 605 | 615 | 44.86 | 40.03 | 35.20 | 30.37 | 25.53 | 20.70 | 15.87 | 11.04 | 6.21 | 1.38 | 0.00 | |
| 615 | 625 | 45.64 | 40.81 | 35.98 | 31.15 | 26.32 | 21.49 | 16.66 | 11.83 | 7.00 | 2.16 | 0.00 | |
| 625 | 635 | 46.43 | 41.60 | 36.77 | 31.94 | 27.10 | 22.27 | 17.44 | 12.61 | 7.78 | 2.95 | 0.00 | |
| 635 | 645 | 47.21 | 42.38 | 37.55 | 32.72 | 27.89 | 23.06 | 18.23 | 13.40 | 8.57 | 3.73 | 0.00 | |
| 645 | 655 | 48.00 | 43.17 | 38.34 | 33.51 | 28.67 | 23.84 | 19.01 | 14.18 | 9.35 | 4.52 | 0.00 | |
| 655 | 665 | 48.78 | 43.95 | 39.12 | 34.29 | 29.46 | 24.63 | 19.80 | 14.97 | 10.14 | 5.30 | 0.47 | |
| 665 | 675 | 49.57 | 44.74 | 39.91 | 35.08 | 30.24 | 25.41 | 20.58 | 15.75 | 10.92 | 6.09 | 1.26 | |
| 675 | 685 | 50.35 | 45.52 | 40.69 | 35.86 | 31.03 | 26.20 | 21.37 | 16.54 | 11.71 | 6.87 | 2.04 | |
| 685 | 695 | 51.14 | 46.31 | 41.48 | 36.65 | 31.81 | 26.98 | 22.15 | 17.32 | 12.49 | 7.66 | 2.83 | |
| 695 | 705 | 51.92 | 47.09 | 42.26 | 37.43 | 32.60 | 27.77 | 22.94 | 18.11 | 13.28 | 8.44 | 3.61 | |
| 705 | 715 | 52.71 | 47.88 | 43.05 | 38.22 | 33.38 | 28.55 | 23.72 | 18.89 | 14.06 | 9.23 | 4.40 | |
| 715 | 725 | 53.49 | 48.66 | 43.83 | 39.00 | 34.17 | 29.34 | 24.51 | 19.68 | 14.85 | 10.01 | 5.18 | |
| 725 | 735 | 54.28 | 49.45 | 44.62 | 39.79 | 34.95 | 30.12 | 25.29 | 20.46 | 15.63 | 10.80 | 5.97 | |
| 735 | 745 | 55.06 | 50.23 | 45.40 | 40.57 | 35.74 | 30.91 | 26.08 | 21.25 | 16.42 | 11.58 | 6.75 | |
| 745 | 755 | 55.85 | 51.02 | 46.19 | 41.36 | 36.52 | 31.69 | 26.86 | 22.03 | 17.20 | 12.37 | 7.54 | |
| 755 | 765 | 56.63 | 51.80 | 46.97 | 42.14 | 37.31 | 32.48 | 27.65 | 22.82 | 17.99 | 13.15 | 8.32 | |
| 765 | 775 | 57.42 | 52.59 | 47.76 | 42.93 | 38.09 | 33.26 | 28.43 | 23.60 | 18.77 | 13.94 | 9.11 | |
| 775 | 785 | 58.20 | 53.37 | 48.54 | 43.71 | 38.88 | 34.05 | 29.22 | 24.39 | 19.56 | 14.72 | 9.89 | |
| 785 | 795 | 58.99 | 54.16 | 49.33 | 44.50 | 39.66 | 34.83 | 30.00 | 25.17 | 20.34 | 15.51 | 10.68 | |
| 795 | 805 | 59.77 | 54.94 | 50.11 | 45.28 | 40.45 | 35.62 | 30.79 | 25.96 | 21.13 | 16.29 | 11.46 | |
| 805 | 815 | 60.56 | 55.73 | 50.90 | 46.07 | 41.23 | 36.40 | 31.57 | 26.74 | 21.91 | 17.08 | 12.25 | |
| 815 | 825 | 61.34 | 56.51 | 51.68 | 46.85 | 42.02 | 37.19 | 32.36 | 27.53 | 22.70 | 17.86 | 13.03 | |
| 825 | 835 | 62.13 | 57.30 | 52.47 | 47.64 | 42.80 | 37.97 | 33.14 | 28.31 | 23.48 | 18.65 | 13.82 | |
| 835 | 845 | 62.91 | 58.08 | 53.25 | 48.42 | 43.59 | 38.76 | 33.93 | 29.10 | 24.27 | 19.43 | 14.60 | |
| 845 | 855 | 63.70 | 58.87 | 54.04 | 49.21 | 44.37 | 39.54 | 34.71 | 29.88 | 25.05 | 20.22 | 15.39 | |
| 855 | 865 | 64.48 | 59.65 | 54.82 | 49.99 | 45.16 | 40.33 | 35.50 | 30.67 | 25.84 | 21.00 | 16.17 | |
| 865 | 875 | 65.27 | 60.44 | 55.61 | 50.78 | 45.94 | 41.11 | 36.28 | 31.45 | 26.62 | 21.79 | 16.96 | |
| 875 | 885 | 66.05 | 61.22 | 56.39 | 51.56 | 46.73 | 41.90 | 37.07 | 32.24 | 27.41 | 22.57 | 17.74 | |
| 885 | 895 | 66.84 | 62.01 | 57.18 | 52.35 | 47.51 | 42.68 | 37.85 | 33.02 | 28.19 | 23.36 | 18.53 | |
| 895 | 905 | 67.62 | 62.79 | 57.96 | 53.13 | 48.30 | 43.47 | 38.64 | 33.81 | 28.98 | 24.14 | 19.31 | |

FOR AMOUNTS IN EXCESS OF 905.00 PER WEEK USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BI-WEEKLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|-------|-------|-------|------|------|------|------|------|------|------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 0 | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 20 | 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 30 | 40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 40 | 50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 50 | 60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 60 | 70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 70 | 80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 80 | 90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 90 | 100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 100 | 110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 110 | 120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 120 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 130 | 140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 140 | 150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 150 | 160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 160 | 170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 170 | 180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 180 | 190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 190 | 200 | 10.75 | 1.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 200 | 210 | 11.53 | 1.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 210 | 220 | 12.32 | 2.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 220 | 230 | 13.10 | 3.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 230 | 240 | 13.89 | 4.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 240 | 250 | 14.67 | 5.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 250 | 260 | 15.46 | 5.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 260 | 270 | 16.24 | 6.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 270 | 280 | 17.03 | 7.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 290 | 17.81 | 8.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 290 | 300 | 18.60 | 8.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 300 | 310 | 19.38 | 9.73 | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 310 | 320 | 20.17 | 10.51 | 0.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 320 | 330 | 20.95 | 11.30 | 1.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 330 | 340 | 21.74 | 12.08 | 2.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 340 | 350 | 22.52 | 12.87 | 3.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 350 | 360 | 23.31 | 13.65 | 3.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 360 | 370 | 24.09 | 14.44 | 4.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 370 | 380 | 24.88 | 15.22 | 5.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 380 | 390 | 25.66 | 16.01 | 6.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 390 | 400 | 26.35 | 16.69 | 7.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 400 | 410 | 27.02 | 17.36 | 7.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 410 | 420 | 27.69 | 18.03 | 8.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 420 | 430 | 28.35 | 18.69 | 9.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 430 | 440 | 29.02 | 19.36 | 9.70 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 440 | 450 | 29.69 | 20.03 | 10.37 | 0.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 450 | 460 | 30.35 | 20.70 | 11.04 | 1.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 460 | 470 | 31.02 | 21.36 | 11.70 | 2.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 470 | 480 | 31.69 | 22.03 | 12.37 | 2.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 480 | 490 | 32.36 | 22.70 | 13.04 | 3.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 490 | 500 | 33.02 | 23.36 | 13.71 | 4.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 500 | 510 | 33.69 | 24.03 | 14.37 | 4.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 510 | 530 | 34.77 | 25.11 | 15.45 | 5.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 530 | 550 | 36.34 | 26.68 | 17.02 | 7.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 550 | 570 | 37.91 | 28.25 | 18.59 | 8.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 570 | 590 | 39.48 | 29.82 | 20.16 | 10.50 | 0.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 590 | 610 | 41.05 | 31.39 | 21.73 | 12.07 | 2.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 610 | 630 | 42.62 | 32.96 | 23.30 | 13.64 | 3.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 630 | 650 | 44.19 | 34.53 | 24.87 | 15.21 | 5.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 650 | 670 | 45.76 | 36.10 | 26.44 | 16.78 | 7.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 670 | 690 | 47.33 | 37.67 | 28.01 | 18.35 | 8.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BI-WEEKLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 690 | 710 | 48.90 | 39.24 | 29.58 | 19.92 | 10.26 | 0.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 710 | 730 | 50.47 | 40.81 | 31.15 | 21.49 | 11.83 | 2.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 730 | 750 | 52.04 | 42.38 | 32.72 | 23.06 | 13.40 | 3.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 750 | 770 | 53.61 | 43.95 | 34.29 | 24.63 | 14.97 | 5.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 770 | 790 | 55.18 | 45.52 | 35.86 | 26.20 | 16.54 | 6.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 790 | 810 | 56.75 | 47.09 | 37.43 | 27.77 | 18.11 | 8.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 810 | 830 | 58.32 | 48.66 | 39.00 | 29.34 | 19.68 | 10.02 | 0.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 830 | 850 | 59.89 | 50.23 | 40.57 | 30.91 | 21.25 | 11.59 | 1.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 850 | 870 | 61.46 | 51.80 | 42.14 | 32.48 | 22.82 | 13.16 | 3.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 870 | 890 | 63.03 | 53.37 | 43.71 | 34.05 | 24.39 | 14.73 | 5.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 890 | 910 | 64.60 | 54.94 | 45.28 | 35.62 | 25.96 | 16.30 | 6.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 910 | 930 | 66.17 | 56.51 | 46.85 | 37.19 | 27.53 | 17.87 | 8.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 930 | 950 | 67.74 | 58.08 | 48.42 | 38.76 | 29.10 | 19.44 | 9.78 | 0.12 | 0.00 | 0.00 | 0.00 |
| 950 | 970 | 69.31 | 59.65 | 49.99 | 40.33 | 30.67 | 21.01 | 11.35 | 1.69 | 0.00 | 0.00 | 0.00 |
| 970 | 990 | 70.88 | 61.22 | 51.56 | 41.90 | 32.24 | 22.58 | 12.92 | 3.26 | 0.00 | 0.00 | 0.00 |
| 990 | 1,010 | 72.45 | 62.79 | 53.13 | 43.47 | 33.81 | 24.15 | 14.49 | 4.83 | 0.00 | 0.00 | 0.00 |
| 1,010 | 1,030 | 74.02 | 64.36 | 54.70 | 45.04 | 35.38 | 25.72 | 16.06 | 6.40 | 0.00 | 0.00 | 0.00 |
| 1,030 | 1,050 | 75.59 | 65.93 | 56.27 | 46.61 | 36.95 | 27.29 | 17.63 | 7.97 | 0.00 | 0.00 | 0.00 |
| 1,050 | 1,070 | 77.16 | 67.50 | 57.84 | 48.18 | 38.52 | 28.86 | 19.20 | 9.54 | 0.00 | 0.00 | 0.00 |
| 1,070 | 1,090 | 78.73 | 69.07 | 59.41 | 49.75 | 40.09 | 30.43 | 20.77 | 11.11 | 1.46 | 0.00 | 0.00 |
| 1,090 | 1,110 | 80.30 | 70.64 | 60.98 | 51.32 | 41.66 | 32.00 | 22.34 | 12.68 | 3.03 | 0.00 | 0.00 |
| 1,110 | 1,130 | 81.87 | 72.21 | 62.55 | 52.89 | 43.23 | 33.57 | 23.91 | 14.25 | 4.60 | 0.00 | 0.00 |
| 1,130 | 1,150 | 83.44 | 73.78 | 64.12 | 54.46 | 44.80 | 35.14 | 25.48 | 15.82 | 6.17 | 0.00 | 0.00 |
| 1,150 | 1,170 | 85.01 | 75.35 | 65.69 | 56.03 | 46.37 | 36.71 | 27.05 | 17.39 | 7.74 | 0.00 | 0.00 |
| 1,170 | 1,190 | 86.58 | 76.92 | 67.26 | 57.60 | 47.94 | 38.28 | 28.62 | 18.96 | 9.31 | 0.00 | 0.00 |
| 1,190 | 1,210 | 88.15 | 78.49 | 68.83 | 59.17 | 49.51 | 39.85 | 30.19 | 20.53 | 10.88 | 1.22 | 0.00 |
| 1,210 | 1,230 | 89.72 | 80.06 | 70.40 | 60.74 | 51.08 | 41.42 | 31.76 | 22.10 | 12.45 | 2.79 | 0.00 |
| 1,230 | 1,250 | 91.29 | 81.63 | 71.97 | 62.31 | 52.65 | 42.99 | 33.33 | 23.67 | 14.02 | 4.36 | 0.00 |
| 1,250 | 1,270 | 92.86 | 83.20 | 73.54 | 63.88 | 54.22 | 44.56 | 34.90 | 25.24 | 15.59 | 5.93 | 0.00 |
| 1,270 | 1,290 | 94.43 | 84.77 | 75.11 | 65.45 | 55.79 | 46.13 | 36.47 | 26.81 | 17.16 | 7.50 | 0.00 |
| 1,290 | 1,310 | 96.00 | 86.34 | 76.68 | 67.02 | 57.36 | 47.70 | 38.04 | 28.38 | 18.73 | 9.07 | 0.00 |
| 1,310 | 1,330 | 97.57 | 87.91 | 78.25 | 68.59 | 58.93 | 49.27 | 39.61 | 29.95 | 20.30 | 10.64 | 0.98 |
| 1,330 | 1,350 | 99.14 | 89.48 | 79.82 | 70.16 | 60.50 | 50.84 | 41.18 | 31.52 | 21.87 | 12.21 | 2.55 |
| 1,350 | 1,370 | 100.71 | 91.05 | 81.39 | 71.73 | 62.07 | 52.41 | 42.75 | 33.09 | 23.44 | 13.78 | 4.12 |
| 1,370 | 1,390 | 102.28 | 92.62 | 82.96 | 73.30 | 63.64 | 53.98 | 44.32 | 34.66 | 25.01 | 15.35 | 5.69 |
| 1,390 | 1,410 | 103.85 | 94.19 | 84.53 | 74.87 | 65.21 | 55.55 | 45.89 | 36.23 | 26.58 | 16.92 | 7.26 |
| 1,410 | 1,430 | 105.42 | 95.76 | 86.10 | 76.44 | 66.78 | 57.12 | 47.46 | 37.80 | 28.15 | 18.49 | 8.83 |
| 1,430 | 1,450 | 106.99 | 97.33 | 87.67 | 78.01 | 68.35 | 58.69 | 49.03 | 39.37 | 29.72 | 20.06 | 10.40 |
| 1,450 | 1,470 | 108.56 | 98.90 | 89.24 | 79.58 | 69.92 | 60.26 | 50.60 | 40.94 | 31.29 | 21.63 | 11.97 |
| 1,470 | 1,490 | 110.13 | 100.47 | 90.81 | 81.15 | 71.49 | 61.83 | 52.17 | 42.51 | 32.86 | 23.20 | 13.54 |
| 1,490 | 1,510 | 111.70 | 102.04 | 92.38 | 82.72 | 73.06 | 63.40 | 53.74 | 44.08 | 34.43 | 24.77 | 15.11 |
| 1,510 | 1,530 | 113.27 | 103.61 | 93.95 | 84.29 | 74.63 | 64.97 | 55.31 | 45.65 | 36.00 | 26.34 | 16.68 |
| 1,530 | 1,550 | 114.84 | 105.18 | 95.52 | 85.86 | 76.20 | 66.54 | 56.88 | 47.22 | 37.57 | 27.91 | 18.25 |
| 1,550 | 1,570 | 116.41 | 106.75 | 97.09 | 87.43 | 77.77 | 68.11 | 58.45 | 48.79 | 39.14 | 29.48 | 19.82 |
| 1,570 | 1,590 | 117.98 | 108.32 | 98.66 | 89.00 | 79.34 | 69.68 | 60.02 | 50.36 | 40.71 | 31.05 | 21.39 |
| 1,590 | 1,610 | 119.55 | 109.89 | 100.23 | 90.57 | 80.91 | 71.25 | 61.59 | 51.93 | 42.28 | 32.62 | 22.96 |
| 1,610 | 1,630 | 121.12 | 111.46 | 101.80 | 92.14 | 82.48 | 72.82 | 63.16 | 53.50 | 43.85 | 34.19 | 24.53 |
| 1,630 | 1,650 | 122.69 | 113.03 | 103.37 | 93.71 | 84.05 | 74.39 | 64.73 | 55.07 | 45.42 | 35.76 | 26.10 |
| 1,650 | 1,670 | 124.26 | 114.60 | 104.94 | 95.28 | 85.62 | 75.96 | 66.30 | 56.64 | 46.99 | 37.33 | 27.67 |
| 1,670 | 1,690 | 125.83 | 116.17 | 106.51 | 96.85 | 87.19 | 77.53 | 67.87 | 58.21 | 48.56 | 38.90 | 29.24 |
| 1,690 | 1,710 | 127.40 | 117.74 | 108.08 | 98.42 | 88.76 | 79.10 | 69.44 | 59.78 | 50.13 | 40.47 | 30.81 |
| 1,710 | 1,730 | 128.97 | 119.31 | 109.65 | 99.99 | 90.33 | 80.67 | 71.01 | 61.35 | 51.70 | 42.04 | 32.38 |
| 1,730 | 1,750 | 130.54 | 120.88 | 111.22 | 101.56 | 91.90 | 82.24 | 72.58 | 62.92 | 53.27 | 43.61 | 33.95 |
| 1,750 | 1,770 | 132.11 | 122.45 | 112.79 | 103.13 | 93.47 | 83.81 | 74.15 | 64.49 | 54.84 | 45.18 | 35.52 |
| 1,770 | 1,790 | 133.68 | 124.02 | 114.36 | 104.70 | 95.04 | 85.38 | 75.72 | 66.06 | 56.41 | 46.75 | 37.09 |
| 1,790 | 1,810 | 135.25 | 125.59 | 115.93 | 106.27 | 96.61 | 86.95 | 77.29 | 67.63 | 57.98 | 48.32 | 38.66 |

FOR AMOUNTS IN EXCESS OF 1,810.00 BI-WEEKLY USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMI-MONTHLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|-------|-------|-------|------|------|------|------|------|------|------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 0 | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 20 | 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 30 | 40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 40 | 50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 50 | 60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 60 | 70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 70 | 80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 80 | 90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 90 | 100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 100 | 110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 110 | 120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 120 | 130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 130 | 140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 140 | 150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 150 | 160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 160 | 170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 170 | 180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 180 | 190 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 190 | 200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 200 | 210 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 210 | 220 | 11.97 | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 220 | 230 | 12.75 | 2.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 230 | 240 | 13.54 | 3.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 240 | 250 | 14.32 | 3.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 250 | 260 | 15.11 | 4.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 260 | 270 | 15.89 | 5.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 270 | 280 | 16.68 | 6.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 290 | 17.46 | 6.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 290 | 300 | 18.25 | 7.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 300 | 310 | 19.03 | 8.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 310 | 320 | 19.82 | 9.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 320 | 330 | 20.60 | 10.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 330 | 340 | 21.39 | 10.92 | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 340 | 350 | 22.17 | 11.70 | 1.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 350 | 360 | 22.96 | 12.49 | 2.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 360 | 370 | 23.74 | 13.27 | 2.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 370 | 380 | 24.53 | 14.06 | 3.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 380 | 390 | 25.31 | 14.84 | 4.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 390 | 400 | 26.10 | 15.63 | 5.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 400 | 410 | 26.88 | 16.41 | 5.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 410 | 420 | 27.67 | 17.20 | 6.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 420 | 430 | 28.35 | 17.89 | 7.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 430 | 440 | 29.02 | 18.55 | 8.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 440 | 450 | 29.69 | 19.22 | 8.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 450 | 460 | 30.35 | 19.89 | 9.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 460 | 470 | 31.02 | 20.56 | 10.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 470 | 480 | 31.69 | 21.22 | 10.76 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 480 | 490 | 32.36 | 21.89 | 11.42 | 0.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 490 | 500 | 33.02 | 22.56 | 12.09 | 1.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 500 | 510 | 33.69 | 23.22 | 12.76 | 2.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 510 | 530 | 34.69 | 24.23 | 13.76 | 3.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 530 | 550 | 36.03 | 25.56 | 15.09 | 4.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 550 | 570 | 37.40 | 26.93 | 16.47 | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 570 | 590 | 38.97 | 28.50 | 18.04 | 7.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 590 | 610 | 40.54 | 30.07 | 19.61 | 9.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 610 | 630 | 42.11 | 31.64 | 21.18 | 10.71 | 0.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 630 | 650 | 43.68 | 33.21 | 22.75 | 12.28 | 1.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 650 | 670 | 45.25 | 34.78 | 24.32 | 13.85 | 3.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 670 | 690 | 46.82 | 36.35 | 25.89 | 15.42 | 4.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMI-MONTHLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 690 | 710 | 48.39 | 37.92 | 27.46 | 16.99 | 6.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 710 | 730 | 49.96 | 39.49 | 29.03 | 18.56 | 8.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 730 | 750 | 51.53 | 41.06 | 30.60 | 20.13 | 9.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 750 | 770 | 53.10 | 42.63 | 32.17 | 21.70 | 11.23 | 0.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 770 | 790 | 54.67 | 44.20 | 33.74 | 23.27 | 12.80 | 2.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 790 | 810 | 56.24 | 45.77 | 35.31 | 24.84 | 14.37 | 3.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 810 | 830 | 57.81 | 47.34 | 36.88 | 26.41 | 15.94 | 5.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 830 | 850 | 59.38 | 48.91 | 38.45 | 27.98 | 17.51 | 7.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 850 | 870 | 60.95 | 50.48 | 40.02 | 29.55 | 19.08 | 8.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 870 | 890 | 62.52 | 52.05 | 41.59 | 31.12 | 20.65 | 10.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 890 | 910 | 64.09 | 53.62 | 43.16 | 32.69 | 22.22 | 11.76 | 1.29 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 910 | 930 | 65.66 | 55.19 | 44.73 | 34.26 | 23.79 | 13.33 | 2.86 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 930 | 950 | 67.23 | 56.76 | 46.30 | 35.83 | 25.36 | 14.90 | 4.43 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 950 | 970 | 68.80 | 58.33 | 47.87 | 37.40 | 26.93 | 16.47 | 6.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 970 | 990 | 70.37 | 59.90 | 49.44 | 38.97 | 28.50 | 18.04 | 7.57 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 990 | 1,010 | 71.94 | 61.47 | 51.01 | 40.54 | 30.07 | 19.61 | 9.14 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,010 | 1,030 | 73.51 | 63.04 | 52.58 | 42.11 | 31.64 | 21.18 | 10.71 | 0.25 | 0.00 | 0.00 | 0.00 | |
| 1,030 | 1,050 | 75.08 | 64.61 | 54.15 | 43.68 | 33.21 | 22.75 | 12.28 | 1.82 | 0.00 | 0.00 | 0.00 | |
| 1,050 | 1,070 | 76.65 | 66.18 | 55.72 | 45.25 | 34.78 | 24.32 | 13.85 | 3.39 | 0.00 | 0.00 | 0.00 | |
| 1,070 | 1,090 | 78.22 | 67.75 | 57.29 | 46.82 | 36.35 | 25.89 | 15.42 | 4.96 | 0.00 | 0.00 | 0.00 | |
| 1,090 | 1,110 | 79.79 | 69.32 | 58.86 | 48.39 | 37.92 | 27.46 | 16.99 | 6.53 | 0.00 | 0.00 | 0.00 | |
| 1,110 | 1,130 | 81.36 | 70.89 | 60.43 | 49.96 | 39.49 | 29.03 | 18.56 | 8.10 | 0.00 | 0.00 | 0.00 | |
| 1,130 | 1,150 | 82.93 | 72.46 | 62.00 | 51.53 | 41.06 | 30.60 | 20.13 | 9.67 | 0.00 | 0.00 | 0.00 | |
| 1,150 | 1,170 | 84.50 | 74.03 | 63.57 | 53.10 | 42.63 | 32.17 | 21.70 | 11.24 | 0.77 | 0.00 | 0.00 | |
| 1,170 | 1,190 | 86.07 | 75.60 | 65.14 | 54.67 | 44.20 | 33.74 | 23.27 | 12.81 | 2.34 | 0.00 | 0.00 | |
| 1,190 | 1,210 | 87.64 | 77.17 | 66.71 | 56.24 | 45.77 | 35.31 | 24.84 | 14.38 | 3.91 | 0.00 | 0.00 | |
| 1,210 | 1,230 | 89.21 | 78.74 | 68.28 | 57.81 | 47.34 | 36.88 | 26.41 | 15.95 | 5.48 | 0.00 | 0.00 | |
| 1,230 | 1,250 | 90.78 | 80.31 | 69.85 | 59.38 | 48.91 | 38.45 | 27.98 | 17.52 | 7.05 | 0.00 | 0.00 | |
| 1,250 | 1,270 | 92.35 | 81.88 | 71.42 | 60.95 | 50.48 | 40.02 | 29.55 | 19.09 | 8.62 | 0.00 | 0.00 | |
| 1,270 | 1,290 | 93.92 | 83.45 | 72.99 | 62.52 | 52.05 | 41.59 | 31.12 | 20.66 | 10.19 | 0.00 | 0.00 | |
| 1,290 | 1,310 | 95.49 | 85.02 | 74.56 | 64.09 | 53.62 | 43.16 | 32.69 | 22.23 | 11.76 | 1.29 | 0.00 | |
| 1,310 | 1,330 | 97.06 | 86.59 | 76.13 | 65.66 | 55.19 | 44.73 | 34.26 | 23.80 | 13.33 | 2.86 | 0.00 | |
| 1,330 | 1,350 | 98.63 | 88.16 | 77.70 | 67.23 | 56.76 | 46.30 | 35.83 | 25.37 | 14.90 | 4.43 | 0.00 | |
| 1,350 | 1,370 | 100.20 | 89.73 | 79.27 | 68.80 | 58.33 | 47.87 | 37.40 | 26.94 | 16.47 | 6.00 | 0.00 | |
| 1,370 | 1,390 | 101.77 | 91.30 | 80.84 | 70.37 | 59.90 | 49.44 | 38.97 | 28.51 | 18.04 | 7.57 | 0.00 | |
| 1,390 | 1,410 | 103.34 | 92.87 | 82.41 | 71.94 | 61.47 | 51.01 | 40.54 | 30.08 | 19.61 | 9.14 | 0.00 | |
| 1,410 | 1,430 | 104.91 | 94.44 | 83.98 | 73.51 | 63.04 | 52.58 | 42.11 | 31.65 | 21.18 | 10.71 | 0.25 | |
| 1,430 | 1,450 | 106.48 | 96.01 | 85.55 | 75.08 | 64.61 | 54.15 | 43.68 | 33.22 | 22.75 | 12.28 | 1.82 | |
| 1,450 | 1,470 | 108.05 | 97.58 | 87.12 | 76.65 | 66.18 | 55.72 | 45.25 | 34.79 | 24.32 | 13.85 | 3.39 | |
| 1,470 | 1,490 | 109.62 | 99.15 | 88.69 | 78.22 | 67.75 | 57.29 | 46.82 | 36.36 | 25.89 | 15.42 | 4.96 | |
| 1,490 | 1,510 | 111.19 | 100.72 | 90.26 | 79.79 | 69.32 | 58.86 | 48.39 | 37.93 | 27.46 | 16.99 | 6.53 | |
| 1,510 | 1,530 | 112.76 | 102.29 | 91.83 | 81.36 | 70.89 | 60.43 | 49.96 | 39.50 | 29.03 | 18.56 | 8.10 | |
| 1,530 | 1,550 | 114.33 | 103.86 | 93.40 | 82.93 | 72.46 | 62.00 | 51.53 | 41.07 | 30.60 | 20.13 | 9.67 | |
| 1,550 | 1,570 | 115.90 | 105.43 | 94.97 | 84.50 | 74.03 | 63.57 | 53.10 | 42.64 | 32.17 | 21.70 | 11.24 | |
| 1,570 | 1,590 | 117.47 | 107.00 | 96.54 | 86.07 | 75.60 | 65.14 | 54.67 | 44.21 | 33.74 | 23.27 | 12.81 | |
| 1,590 | 1,610 | 119.04 | 108.57 | 98.11 | 87.64 | 77.17 | 66.71 | 56.24 | 45.78 | 35.31 | 24.84 | 14.38 | |
| 1,610 | 1,630 | 120.61 | 110.14 | 99.68 | 89.21 | 78.74 | 68.28 | 57.81 | 47.35 | 36.88 | 26.41 | 15.95 | |
| 1,630 | 1,650 | 122.18 | 111.71 | 101.25 | 90.78 | 80.31 | 69.85 | 59.38 | 48.92 | 38.45 | 27.98 | 17.52 | |
| 1,650 | 1,670 | 123.75 | 113.28 | 102.82 | 92.35 | 81.88 | 71.42 | 60.95 | 50.49 | 40.02 | 29.55 | 19.09 | |
| 1,670 | 1,690 | 125.32 | 114.85 | 104.39 | 93.92 | 83.45 | 72.99 | 62.52 | 52.06 | 41.59 | 31.12 | 20.66 | |
| 1,690 | 1,710 | 126.89 | 116.42 | 105.96 | 95.49 | 85.02 | 74.56 | 64.09 | 53.63 | 43.16 | 32.69 | 22.23 | |
| 1,710 | 1,730 | 128.46 | 117.99 | 107.53 | 97.06 | 86.59 | 76.13 | 65.66 | 55.20 | 44.73 | 34.26 | 23.80 | |
| 1,730 | 1,750 | 130.03 | 119.56 | 109.10 | 98.63 | 88.16 | 77.70 | 67.23 | 56.77 | 46.30 | 35.83 | 25.37 | |
| 1,750 | 1,770 | 131.60 | 121.13 | 110.67 | 100.20 | 89.73 | 79.27 | 68.80 | 58.34 | 47.87 | 37.40 | 26.94 | |
| 1,770 | 1,790 | 133.17 | 122.70 | 112.24 | 101.77 | 91.30 | 80.84 | 70.37 | 59.91 | 49.44 | 38.97 | 28.51 | |
| 1,790 | 1,810 | 134.74 | 124.27 | 113.81 | 103.34 | 92.87 | 82.41 | 71.94 | 61.48 | 51.01 | 40.54 | 30.08 | |

FOR AMOUNTS IN EXCESS OF 1,810.00 SEMI-MONTHLY USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|-------|-------|-------|------|------|------|------|------|------|------|--|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
| 0 | 20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 20 | 40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 40 | 60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 60 | 80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 80 | 100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 100 | 120 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 120 | 140 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 140 | 160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 160 | 180 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 180 | 200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 200 | 220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 220 | 240 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 240 | 260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 260 | 280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 280 | 300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 300 | 320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 320 | 340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 340 | 360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 360 | 380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 380 | 400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 400 | 420 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 420 | 440 | 23.94 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 440 | 460 | 25.51 | 4.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 460 | 480 | 27.08 | 6.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 480 | 500 | 28.65 | 7.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 500 | 520 | 30.22 | 9.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 520 | 540 | 31.79 | 10.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 540 | 560 | 33.36 | 12.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 560 | 580 | 34.93 | 13.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 580 | 600 | 36.50 | 15.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 600 | 620 | 38.07 | 17.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 620 | 640 | 39.64 | 18.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 640 | 660 | 41.21 | 20.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 660 | 680 | 42.78 | 21.84 | 0.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 680 | 700 | 44.35 | 23.41 | 2.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 700 | 720 | 45.92 | 24.98 | 4.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 720 | 740 | 47.49 | 26.55 | 5.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 740 | 760 | 49.06 | 28.12 | 7.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 760 | 780 | 50.63 | 29.69 | 8.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 780 | 800 | 52.20 | 31.26 | 10.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 800 | 820 | 53.77 | 32.83 | 11.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 820 | 840 | 55.34 | 34.40 | 13.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 840 | 860 | 56.91 | 35.97 | 15.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 860 | 880 | 58.48 | 37.54 | 16.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 880 | 900 | 59.38 | 38.45 | 17.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 900 | 920 | 60.71 | 39.78 | 18.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 920 | 940 | 62.05 | 41.12 | 20.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 940 | 960 | 63.38 | 42.45 | 21.52 | 0.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 960 | 980 | 64.72 | 43.78 | 22.85 | 1.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 980 | 1,000 | 66.05 | 45.12 | 24.19 | 3.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,000 | 1,020 | 67.39 | 46.45 | 25.52 | 4.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,020 | 1,060 | 69.39 | 48.46 | 27.52 | 6.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,060 | 1,100 | 72.06 | 51.12 | 30.19 | 9.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,100 | 1,140 | 74.81 | 53.87 | 32.94 | 12.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,140 | 1,180 | 77.95 | 57.01 | 36.08 | 15.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,180 | 1,220 | 81.09 | 60.15 | 39.22 | 18.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,220 | 1,260 | 84.23 | 63.29 | 42.36 | 21.42 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,260 | 1,300 | 87.37 | 66.43 | 45.50 | 24.56 | 3.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,300 | 1,340 | 90.51 | 69.57 | 48.64 | 27.70 | 6.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1,340 | 1,380 | 93.65 | 72.71 | 51.78 | 30.84 | 9.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

3.10 PERCENT
FOR EMPLOYEES WHO RESIDE IN MARYLAND
IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

| AND THE WAGES ARE | | AND THE NUMBER OF EXEMPTIONS IS | | | | | | | | | | |
|-------------------|-------------------|---------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|
| AT LEAST | BUT NOT MORE THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1,380 | 1,420 | 96.79 | 75.85 | 54.92 | 33.98 | 13.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,420 | 1,460 | 99.93 | 78.99 | 58.06 | 37.12 | 16.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,460 | 1,500 | 103.07 | 82.13 | 61.20 | 40.26 | 19.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,500 | 1,540 | 106.21 | 85.27 | 64.34 | 43.40 | 22.47 | 1.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,540 | 1,580 | 109.35 | 88.41 | 67.48 | 46.54 | 25.61 | 4.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,580 | 1,620 | 112.49 | 91.55 | 70.62 | 49.68 | 28.75 | 7.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,620 | 1,660 | 115.63 | 94.69 | 73.76 | 52.82 | 31.89 | 10.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,660 | 1,700 | 118.77 | 97.83 | 76.90 | 55.96 | 35.03 | 14.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,700 | 1,740 | 121.91 | 100.97 | 80.04 | 59.10 | 38.17 | 17.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,740 | 1,780 | 125.05 | 104.11 | 83.18 | 62.24 | 41.31 | 20.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,780 | 1,820 | 128.19 | 107.25 | 86.32 | 65.38 | 44.45 | 23.52 | 2.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,820 | 1,860 | 131.33 | 110.39 | 89.46 | 68.52 | 47.59 | 26.66 | 5.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,860 | 1,900 | 134.47 | 113.53 | 92.60 | 71.66 | 50.73 | 29.80 | 8.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,900 | 1,940 | 137.61 | 116.67 | 95.74 | 74.80 | 53.87 | 32.94 | 12.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,940 | 1,980 | 140.75 | 119.81 | 98.88 | 77.94 | 57.01 | 36.08 | 15.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1,980 | 2,020 | 143.89 | 122.95 | 102.02 | 81.08 | 60.15 | 39.22 | 18.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2,020 | 2,060 | 147.03 | 126.09 | 105.16 | 84.22 | 63.29 | 42.36 | 21.42 | 0.49 | 0.00 | 0.00 | 0.00 |
| 2,060 | 2,100 | 150.17 | 129.23 | 108.30 | 87.36 | 66.43 | 45.50 | 24.56 | 3.63 | 0.00 | 0.00 | 0.00 |
| 2,100 | 2,140 | 153.31 | 132.37 | 111.44 | 90.50 | 69.57 | 48.64 | 27.70 | 6.77 | 0.00 | 0.00 | 0.00 |
| 2,140 | 2,180 | 156.45 | 135.51 | 114.58 | 93.64 | 72.71 | 51.78 | 30.84 | 9.91 | 0.00 | 0.00 | 0.00 |
| 2,180 | 2,220 | 159.59 | 138.65 | 117.72 | 96.78 | 75.85 | 54.92 | 33.98 | 13.05 | 0.00 | 0.00 | 0.00 |
| 2,220 | 2,260 | 162.73 | 141.79 | 120.86 | 99.92 | 78.99 | 58.06 | 37.12 | 16.19 | 0.00 | 0.00 | 0.00 |
| 2,260 | 2,300 | 165.87 | 144.93 | 124.00 | 103.06 | 82.13 | 61.20 | 40.26 | 19.33 | 0.00 | 0.00 | 0.00 |
| 2,300 | 2,340 | 169.01 | 148.07 | 127.14 | 106.20 | 85.27 | 64.34 | 43.40 | 22.47 | 1.54 | 0.00 | 0.00 |
| 2,340 | 2,380 | 172.15 | 151.21 | 130.28 | 109.34 | 88.41 | 67.48 | 46.54 | 25.61 | 4.68 | 0.00 | 0.00 |
| 2,380 | 2,420 | 175.29 | 154.35 | 133.42 | 112.48 | 91.55 | 70.62 | 49.68 | 28.75 | 7.82 | 0.00 | 0.00 |
| 2,420 | 2,460 | 178.43 | 157.49 | 136.56 | 115.62 | 94.69 | 73.76 | 52.82 | 31.89 | 10.96 | 0.00 | 0.00 |
| 2,460 | 2,500 | 181.57 | 160.63 | 139.70 | 118.76 | 97.83 | 76.90 | 55.96 | 35.03 | 14.10 | 0.00 | 0.00 |
| 2,500 | 2,540 | 184.71 | 163.77 | 142.84 | 121.90 | 100.97 | 80.04 | 59.10 | 38.17 | 17.24 | 0.00 | 0.00 |
| 2,540 | 2,580 | 187.85 | 166.91 | 145.98 | 125.04 | 104.11 | 83.18 | 62.24 | 41.31 | 20.38 | 0.00 | 0.00 |
| 2,580 | 2,620 | 190.99 | 170.05 | 149.12 | 128.18 | 107.25 | 86.32 | 65.38 | 44.45 | 23.52 | 2.58 | 0.00 |
| 2,620 | 2,660 | 194.13 | 173.19 | 152.26 | 131.32 | 110.39 | 89.46 | 68.52 | 47.59 | 26.66 | 5.72 | 0.00 |
| 2,660 | 2,700 | 197.27 | 176.33 | 155.40 | 134.46 | 113.53 | 92.60 | 71.66 | 50.73 | 29.80 | 8.86 | 0.00 |
| 2,700 | 2,740 | 200.41 | 179.47 | 158.54 | 137.60 | 116.67 | 95.74 | 74.80 | 53.87 | 32.94 | 12.00 | 0.00 |
| 2,740 | 2,780 | 203.55 | 182.61 | 161.68 | 140.74 | 119.81 | 98.88 | 77.94 | 57.01 | 36.08 | 15.14 | 0.00 |
| 2,780 | 2,820 | 206.69 | 185.75 | 164.82 | 143.88 | 122.95 | 102.02 | 81.08 | 60.15 | 39.22 | 18.28 | 0.00 |
| 2,820 | 2,860 | 209.83 | 188.89 | 167.96 | 147.02 | 126.09 | 105.16 | 84.22 | 63.29 | 42.36 | 21.42 | 0.49 |
| 2,860 | 2,900 | 212.97 | 192.03 | 171.10 | 150.16 | 129.23 | 108.30 | 87.36 | 66.43 | 45.50 | 24.56 | 3.63 |
| 2,900 | 2,940 | 216.11 | 195.17 | 174.24 | 153.30 | 132.37 | 111.44 | 90.50 | 69.57 | 48.64 | 27.70 | 6.77 |
| 2,940 | 2,980 | 219.25 | 198.31 | 177.38 | 156.44 | 135.51 | 114.58 | 93.64 | 72.71 | 51.78 | 30.84 | 9.91 |
| 2,980 | 3,020 | 222.39 | 201.45 | 180.52 | 159.58 | 138.65 | 117.72 | 96.78 | 75.85 | 54.92 | 33.98 | 13.05 |
| 3,020 | 3,060 | 225.53 | 204.59 | 183.66 | 162.72 | 141.79 | 120.86 | 99.92 | 78.99 | 58.06 | 37.12 | 16.19 |
| 3,060 | 3,100 | 228.67 | 207.73 | 186.80 | 165.86 | 144.93 | 124.00 | 103.06 | 82.13 | 61.20 | 40.26 | 19.33 |
| 3,100 | 3,140 | 231.81 | 210.87 | 189.94 | 169.00 | 148.07 | 127.14 | 106.20 | 85.27 | 64.34 | 43.40 | 22.47 |
| 3,140 | 3,180 | 234.95 | 214.01 | 193.08 | 172.14 | 151.21 | 130.28 | 109.34 | 88.41 | 67.48 | 46.54 | 25.61 |
| 3,180 | 3,220 | 238.09 | 217.15 | 196.22 | 175.28 | 154.35 | 133.42 | 112.48 | 91.55 | 70.62 | 49.68 | 28.75 |
| 3,220 | 3,260 | 241.23 | 220.29 | 199.36 | 178.42 | 157.49 | 136.56 | 115.62 | 94.69 | 73.76 | 52.82 | 31.89 |
| 3,260 | 3,300 | 244.37 | 223.43 | 202.50 | 181.56 | 160.63 | 139.70 | 118.76 | 97.83 | 76.90 | 55.96 | 35.03 |
| 3,300 | 3,340 | 247.51 | 226.57 | 205.64 | 184.70 | 163.77 | 142.84 | 121.90 | 100.97 | 80.04 | 59.10 | 38.17 |
| 3,340 | 3,380 | 250.65 | 229.71 | 208.78 | 187.84 | 166.91 | 145.98 | 125.04 | 104.11 | 83.18 | 62.24 | 41.31 |
| 3,380 | 3,420 | 253.79 | 232.85 | 211.92 | 190.98 | 170.05 | 149.12 | 128.18 | 107.25 | 86.32 | 65.38 | 44.45 |
| 3,420 | 3,460 | 256.93 | 235.99 | 215.06 | 194.12 | 173.19 | 152.26 | 131.32 | 110.39 | 89.46 | 68.52 | 47.59 |
| 3,460 | 3,500 | 260.07 | 239.13 | 218.20 | 197.26 | 176.33 | 155.40 | 134.46 | 113.53 | 92.60 | 71.66 | 50.73 |
| 3,500 | 3,540 | 263.21 | 242.27 | 221.34 | 200.40 | 179.47 | 158.54 | 137.60 | 116.67 | 95.74 | 74.80 | 53.87 |
| 3,540 | 3,580 | 266.35 | 245.41 | 224.48 | 203.54 | 182.61 | 161.68 | 140.74 | 119.81 | 98.88 | 77.94 | 57.01 |
| 3,580 | 3,620 | 269.49 | 248.55 | 227.62 | 206.68 | 185.75 | 164.82 | 143.88 | 122.95 | 102.02 | 81.08 | 60.15 |

FOR AMOUNTS IN EXCESS OF 3,620.00 PER MONTH USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)