

3.20 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	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	16	0.89	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	17	0.97	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	18	1.05	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	19	1.13	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19	20	1.21	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	21	1.29	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	22	1.37	0.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22	23	1.45	0.75	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	24	1.53	0.83	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	25	1.61	0.91	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	26	1.69	0.99	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	27	1.76	1.07	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	28	1.84	1.15	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	29	1.92	1.22	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	30	1.99	1.29	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	31	2.06	1.36	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	32	2.12	1.43	0.73	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	33	2.19	1.49	0.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	34	2.26	1.56	0.86	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	35	2.33	1.63	0.93	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	36	2.39	1.70	1.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
36	37	2.46	1.76	1.07	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
37	38	2.53	1.83	1.14	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
38	39	2.60	1.90	1.20	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
39	40	2.66	1.97	1.27	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	41	2.73	2.03	1.34	0.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41	42	2.80	2.10	1.41	0.71	0.01	0.00	0.00	0.00	0.00	0.00	0.00	
42	43	2.87	2.18	1.48	0.78	0.08	0.00	0.00	0.00	0.00	0.00	0.00	
43	44	2.95	2.26	1.56	0.86	0.16	0.00	0.00	0.00	0.00	0.00	0.00	
44	45	3.03	2.33	1.64	0.94	0.24	0.00	0.00	0.00	0.00	0.00	0.00	
45	46	3.11	2.41	1.72	1.02	0.32	0.00	0.00	0.00	0.00	0.00	0.00	
46	47	3.19	2.49	1.80	1.10	0.40	0.00	0.00	0.00	0.00	0.00	0.00	
47	48	3.27	2.57	1.88	1.18	0.48	0.00	0.00	0.00	0.00	0.00	0.00	
48	49	3.35	2.65	1.96	1.26	0.56	0.00	0.00	0.00	0.00	0.00	0.00	
49	50	3.43	2.73	2.03	1.34	0.64	0.00	0.00	0.00	0.00	0.00	0.00	
50	52	3.55	2.85	2.15	1.46	0.76	0.06	0.00	0.00	0.00	0.00	0.00	
52	54	3.71	3.01	2.31	1.62	0.92	0.22	0.00	0.00	0.00	0.00	0.00	
54	56	3.87	3.17	2.47	1.78	1.08	0.38	0.00	0.00	0.00	0.00	0.00	
56	58	4.03	3.33	2.63	1.93	1.24	0.54	0.00	0.00	0.00	0.00	0.00	
58	60	4.18	3.49	2.79	2.09	1.40	0.70	0.00	0.00	0.00	0.00	0.00	
60	62	4.34	3.65	2.95	2.25	1.55	0.86	0.16	0.00	0.00	0.00	0.00	
62	64	4.50	3.81	3.11	2.41	1.71	1.02	0.32	0.00	0.00	0.00	0.00	
64	66	4.66	3.96	3.27	2.57	1.87	1.18	0.48	0.00	0.00	0.00	0.00	
66	68	4.82	4.12	3.43	2.73	2.03	1.33	0.64	0.00	0.00	0.00	0.00	
68	70	4.98	4.28	3.59	2.89	2.19	1.49	0.80	0.10	0.00	0.00	0.00	

3.20 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	4.44	3.74	3.05	2.35	1.65	0.96	0.26	0.00	0.00	0.00	
72	74	5.30	4.60	3.90	3.21	2.51	1.81	1.11	0.42	0.00	0.00	0.00	
74	76	5.46	4.76	4.06	3.37	2.67	1.97	1.27	0.58	0.00	0.00	0.00	
76	78	5.62	4.92	4.22	3.52	2.83	2.13	1.43	0.74	0.04	0.00	0.00	
78	80	5.77	5.08	4.38	3.68	2.99	2.29	1.59	0.89	0.20	0.00	0.00	
80	82	5.93	5.24	4.54	3.84	3.14	2.45	1.75	1.05	0.36	0.00	0.00	
82	84	6.09	5.40	4.70	4.00	3.30	2.61	1.91	1.21	0.51	0.00	0.00	
84	86	6.25	5.55	4.86	4.16	3.46	2.77	2.07	1.37	0.67	0.00	0.00	
86	88	6.41	5.71	5.02	4.32	3.62	2.92	2.23	1.53	0.83	0.14	0.00	
88	90	6.57	5.87	5.18	4.48	3.78	3.08	2.39	1.69	0.99	0.29	0.00	
90	92	6.73	6.03	5.33	4.64	3.94	3.24	2.55	1.85	1.15	0.45	0.00	
92	94	6.89	6.19	5.49	4.80	4.10	3.40	2.70	2.01	1.31	0.61	0.00	
94	96	7.05	6.35	5.65	4.96	4.26	3.56	2.86	2.17	1.47	0.77	0.07	
96	98	7.21	6.51	5.81	5.11	4.42	3.72	3.02	2.33	1.63	0.93	0.23	
98	100	7.36	6.67	5.97	5.27	4.58	3.88	3.18	2.48	1.79	1.09	0.39	
100	102	7.52	6.83	6.13	5.43	4.73	4.04	3.34	2.64	1.95	1.25	0.55	
102	104	7.68	6.99	6.29	5.59	4.89	4.20	3.50	2.80	2.10	1.41	0.71	
104	106	7.84	7.14	6.45	5.75	5.05	4.36	3.66	2.96	2.26	1.57	0.87	
106	108	8.00	7.30	6.61	5.91	5.21	4.51	3.82	3.12	2.42	1.73	1.03	
108	110	8.16	7.46	6.77	6.07	5.37	4.67	3.98	3.28	2.58	1.88	1.19	
110	112	8.32	7.62	6.92	6.23	5.53	4.83	4.14	3.44	2.74	2.04	1.35	
112	114	8.48	7.78	7.08	6.39	5.69	4.99	4.29	3.60	2.90	2.20	1.51	
114	116	8.64	7.94	7.24	6.55	5.85	5.15	4.45	3.76	3.06	2.36	1.66	
116	118	8.80	8.10	7.40	6.70	6.01	5.31	4.61	3.92	3.22	2.52	1.82	
118	120	8.95	8.26	7.56	6.86	6.17	5.47	4.77	4.07	3.38	2.68	1.98	
120	122	9.11	8.42	7.72	7.02	6.32	5.63	4.93	4.23	3.54	2.84	2.14	
122	124	9.27	8.58	7.88	7.18	6.48	5.79	5.09	4.39	3.69	3.00	2.30	
124	126	9.43	8.73	8.04	7.34	6.64	5.95	5.25	4.55	3.85	3.16	2.46	
126	128	9.59	8.89	8.20	7.50	6.80	6.10	5.41	4.71	4.01	3.32	2.62	
128	130	9.75	9.05	8.36	7.66	6.96	6.26	5.57	4.87	4.17	3.47	2.78	
130	132	9.91	9.21	8.51	7.82	7.12	6.42	5.73	5.03	4.33	3.63	2.94	
132	134	10.07	9.37	8.67	7.98	7.28	6.58	5.88	5.19	4.49	3.79	3.10	
134	136	10.23	9.53	8.83	8.14	7.44	6.74	6.04	5.35	4.65	3.95	3.25	
136	138	10.39	9.69	8.99	8.29	7.60	6.90	6.20	5.51	4.81	4.11	3.41	
138	140	10.54	9.85	9.15	8.45	7.76	7.06	6.36	5.66	4.97	4.27	3.57	
140	142	10.70	10.01	9.31	8.61	7.91	7.22	6.52	5.82	5.13	4.43	3.73	
142	144	10.86	10.17	9.47	8.77	8.07	7.38	6.68	5.98	5.28	4.59	3.89	
144	146	11.02	10.32	9.63	8.93	8.23	7.54	6.84	6.14	5.44	4.75	4.05	
146	148	11.18	10.48	9.79	9.09	8.39	7.69	7.00	6.30	5.60	4.91	4.21	
148	150	11.34	10.64	9.95	9.25	8.55	7.85	7.16	6.46	5.76	5.06	4.37	
150	152	11.50	10.80	10.10	9.41	8.71	8.01	7.32	6.62	5.92	5.22	4.53	
152	154	11.66	10.96	10.26	9.57	8.87	8.17	7.47	6.78	6.08	5.38	4.69	
154	156	11.82	11.12	10.42	9.73	9.03	8.33	7.63	6.94	6.24	5.54	4.84	
156	158	11.98	11.28	10.58	9.88	9.19	8.49	7.79	7.10	6.40	5.70	5.00	
158	160	12.13	11.44	10.74	10.04	9.35	8.65	7.95	7.25	6.56	5.86	5.16	
160	162	12.29	11.60	10.90	10.20	9.50	8.81	8.11	7.41	6.72	6.02	5.32	
162	164	12.45	11.76	11.06	10.36	9.66	8.97	8.27	7.57	6.87	6.18	5.48	
164	166	12.61	11.91	11.22	10.52	9.82	9.13	8.43	7.73	7.03	6.34	5.64	
166	168	12.77	12.07	11.38	10.68	9.98	9.28	8.59	7.89	7.19	6.50	5.80	
168	170	12.93	12.23	11.54	10.84	10.14	9.44	8.75	8.05	7.35	6.65	5.96	
170	172	13.09	12.39	11.69	11.00	10.30	9.60	8.91	8.21	7.51	6.81	6.12	
172	174	13.25	12.55	11.85	11.16	10.46	9.76	9.06	8.37	7.67	6.97	6.28	
174	176	13.41	12.71	12.01	11.32	10.62	9.92	9.22	8.53	7.83	7.13	6.43	
176	178	13.57	12.87	12.17	11.47	10.78	10.08	9.38	8.69	7.99	7.29	6.59	
178	180	13.72	13.03	12.33	11.63	10.94	10.24	9.54	8.84	8.15	7.45	6.75	
180	182	13.88	13.19	12.49	11.79	11.09	10.40	9.70	9.00	8.31	7.61	6.91	

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

3.20 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	5.38	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100	105	5.77	0.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105	110	6.17	1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
110	115	6.57	1.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
115	120	6.97	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
120	125	7.36	2.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
125	130	7.76	2.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
130	135	8.16	3.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
135	140	8.56	3.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
140	145	8.95	4.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
145	150	9.35	4.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
150	155	9.75	4.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
155	160	10.15	5.25	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
160	165	10.54	5.65	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
165	170	10.94	6.05	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
170	175	11.34	6.45	1.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
175	180	11.74	6.84	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
180	185	12.13	7.24	2.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
185	190	12.53	7.64	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
190	195	12.93	8.04	3.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
195	200	13.33	8.43	3.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	205	13.68	8.79	3.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
205	210	14.02	9.12	4.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	215	14.36	9.46	4.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
215	220	14.69	9.80	4.91	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	225	15.03	10.14	5.25	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
225	230	15.37	10.48	5.58	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	235	15.71	10.81	5.92	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
235	240	16.04	11.15	6.26	1.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	245	16.38	11.49	6.60	1.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
245	250	16.72	11.83	6.94	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	255	17.06	12.17	7.27	2.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
255	265	17.56	12.67	7.78	2.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
265	275	18.24	13.35	8.46	3.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
275	285	18.92	14.02	9.13	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
285	295	19.59	14.70	9.81	4.91	0.02	0.00	0.00	0.00	0.00	0.00	0.00	
295	305	20.33	15.44	10.54	5.65	0.76	0.00	0.00	0.00	0.00	0.00	0.00	
305	315	21.12	16.23	11.34	6.45	1.55	0.00	0.00	0.00	0.00	0.00	0.00	
315	325	21.92	17.03	12.13	7.24	2.35	0.00	0.00	0.00	0.00	0.00	0.00	
325	335	22.71	17.82	12.93	8.04	3.14	0.00	0.00	0.00	0.00	0.00	0.00	
335	345	23.51	18.62	13.72	8.83	3.94	0.00	0.00	0.00	0.00	0.00	0.00	

3.20 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	24.30	19.41	14.52	9.63	4.73	0.00	0.00	0.00	0.00	0.00	0.00	
355	365	25.10	20.21	15.31	10.42	5.53	0.64	0.00	0.00	0.00	0.00	0.00	
365	375	25.89	21.00	16.11	11.22	6.32	1.43	0.00	0.00	0.00	0.00	0.00	
375	385	26.69	21.80	16.90	12.01	7.12	2.23	0.00	0.00	0.00	0.00	0.00	
385	395	27.48	22.59	17.70	12.81	7.91	3.02	0.00	0.00	0.00	0.00	0.00	
395	405	28.28	23.39	18.49	13.60	8.71	3.82	0.00	0.00	0.00	0.00	0.00	
405	415	29.07	24.18	19.29	14.40	9.50	4.61	0.00	0.00	0.00	0.00	0.00	
415	425	29.87	24.98	20.08	15.19	10.30	5.41	0.51	0.00	0.00	0.00	0.00	
425	435	30.66	25.77	20.88	15.99	11.09	6.20	1.31	0.00	0.00	0.00	0.00	
435	445	31.46	26.57	21.67	16.78	11.89	7.00	2.10	0.00	0.00	0.00	0.00	
445	455	32.25	27.36	22.47	17.58	12.68	7.79	2.90	0.00	0.00	0.00	0.00	
455	465	33.05	28.16	23.26	18.37	13.48	8.59	3.69	0.00	0.00	0.00	0.00	
465	475	33.84	28.95	24.06	19.17	14.27	9.38	4.49	0.00	0.00	0.00	0.00	
475	485	34.64	29.75	24.85	19.96	15.07	10.18	5.28	0.39	0.00	0.00	0.00	
485	495	35.43	30.54	25.65	20.76	15.86	10.97	6.08	1.19	0.00	0.00	0.00	
495	505	36.23	31.34	26.44	21.55	16.66	11.77	6.87	1.98	0.00	0.00	0.00	
505	515	37.02	32.13	27.24	22.35	17.45	12.56	7.67	2.78	0.00	0.00	0.00	
515	525	37.82	32.93	28.03	23.14	18.25	13.36	8.46	3.57	0.00	0.00	0.00	
525	535	38.61	33.72	28.83	23.94	19.04	14.15	9.26	4.37	0.00	0.00	0.00	
535	545	39.41	34.52	29.62	24.73	19.84	14.95	10.05	5.16	0.27	0.00	0.00	
545	555	40.20	35.31	30.42	25.53	20.63	15.74	10.85	5.96	1.06	0.00	0.00	
555	565	41.00	36.11	31.21	26.32	21.43	16.54	11.64	6.75	1.86	0.00	0.00	
565	575	41.79	36.90	32.01	27.12	22.22	17.33	12.44	7.55	2.65	0.00	0.00	
575	585	42.59	37.70	32.80	27.91	23.02	18.13	13.23	8.34	3.45	0.00	0.00	
585	595	43.38	38.49	33.60	28.71	23.81	18.92	14.03	9.14	4.24	0.00	0.00	
595	605	44.18	39.29	34.39	29.50	24.61	19.72	14.82	9.93	5.04	0.15	0.00	
605	615	44.97	40.08	35.19	30.30	25.40	20.51	15.62	10.73	5.83	0.94	0.00	
615	625	45.77	40.88	35.98	31.09	26.20	21.31	16.41	11.52	6.63	1.74	0.00	
625	635	46.56	41.67	36.78	31.89	26.99	22.10	17.21	12.32	7.42	2.53	0.00	
635	645	47.36	42.47	37.57	32.68	27.79	22.90	18.00	13.11	8.22	3.33	0.00	
645	655	48.15	43.26	38.37	33.48	28.58	23.69	18.80	13.91	9.01	4.12	0.00	
655	665	48.95	44.06	39.16	34.27	29.38	24.49	19.59	14.70	9.81	4.92	0.02	
665	675	49.74	44.85	39.96	35.07	30.17	25.28	20.39	15.50	10.60	5.71	0.82	
675	685	50.54	45.65	40.75	35.86	30.97	26.08	21.18	16.29	11.40	6.51	1.61	
685	695	51.33	46.44	41.55	36.66	31.76	26.87	21.98	17.09	12.19	7.30	2.41	
695	705	52.13	47.24	42.34	37.45	32.56	27.67	22.77	17.88	12.99	8.10	3.20	
705	715	52.92	48.03	43.14	38.25	33.35	28.46	23.57	18.68	13.78	8.89	4.00	
715	725	53.72	48.83	43.93	39.04	34.15	29.26	24.36	19.47	14.58	9.69	4.79	
725	735	54.51	49.62	44.73	39.84	34.94	30.05	25.16	20.27	15.37	10.48	5.59	
735	745	55.31	50.42	45.52	40.63	35.74	30.85	25.95	21.06	16.17	11.28	6.38	
745	755	56.10	51.21	46.32	41.43	36.53	31.64	26.75	21.86	16.96	12.07	7.18	
755	765	56.90	52.01	47.11	42.22	37.33	32.44	27.54	22.65	17.76	12.87	7.97	
765	775	57.69	52.80	47.91	43.02	38.12	33.23	28.34	23.45	18.55	13.66	8.77	
775	785	58.49	53.60	48.70	43.81	38.92	34.03	29.13	24.24	19.35	14.46	9.56	
785	795	59.28	54.39	49.50	44.61	39.71	34.82	29.93	25.04	20.14	15.25	10.36	
795	805	60.08	55.19	50.29	45.40	40.51	35.62	30.72	25.83	20.94	16.05	11.15	
805	815	60.87	55.98	51.09	46.20	41.30	36.41	31.52	26.63	21.73	16.84	11.95	
815	825	61.67	56.78	51.88	46.99	42.10	37.21	32.31	27.42	22.53	17.64	12.74	
825	835	62.46	57.57	52.68	47.79	42.89	38.00	33.11	28.22	23.32	18.43	13.54	
835	845	63.26	58.37	53.47	48.58	43.69	38.80	33.90	29.01	24.12	19.23	14.33	
845	855	64.05	59.16	54.27	49.38	44.48	39.59	34.70	29.81	24.91	20.02	15.13	
855	865	64.85	59.96	55.06	50.17	45.28	40.39	35.49	30.60	25.71	20.82	15.92	
865	875	65.64	60.75	55.86	50.97	46.07	41.18	36.29	31.40	26.50	21.61	16.72	
875	885	66.44	61.55	56.65	51.76	46.87	41.98	37.08	32.19	27.30	22.41	17.51	
885	895	67.23	62.34	57.45	52.56	47.66	42.77	37.88	32.99	28.09	23.20	18.31	
895	905	68.03	63.14	58.24	53.35	48.46	43.57	38.67	33.78	28.89	24.00	19.10	

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

3.20 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	10.76	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	210	11.55	1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	220	12.35	2.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	230	13.14	3.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	240	13.94	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	250	14.73	4.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	260	15.53	5.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
260	270	16.32	6.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
270	280	17.12	7.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
280	290	17.91	8.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
290	300	18.71	8.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	310	19.50	9.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
310	320	20.30	10.51	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320	330	21.09	11.31	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
330	340	21.89	12.10	2.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
340	350	22.68	12.90	3.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
350	360	23.48	13.69	3.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
360	370	24.27	14.49	4.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
370	380	25.07	15.28	5.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
380	390	25.86	16.08	6.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
390	400	26.66	16.87	7.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
400	410	27.36	17.58	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410	420	28.04	18.26	8.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420	430	28.71	18.93	9.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
430	440	29.39	19.61	9.83	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440	450	30.07	20.28	10.50	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
450	460	30.74	20.96	11.18	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	470	31.42	21.63	11.85	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
470	480	32.09	22.31	12.53	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
480	490	32.77	22.99	13.20	3.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
490	500	33.44	23.66	13.88	4.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500	510	34.12	24.34	14.56	4.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510	530	35.13	25.35	15.57	5.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
530	550	36.49	26.70	16.92	7.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550	570	37.84	28.05	18.27	8.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
570	590	39.19	29.41	19.62	9.84	0.06	0.00	0.00	0.00	0.00	0.00	0.00	
590	610	40.66	30.88	21.09	11.31	1.52	0.00	0.00	0.00	0.00	0.00	0.00	
610	630	42.25	32.47	22.68	12.90	3.11	0.00	0.00	0.00	0.00	0.00	0.00	
630	650	43.84	34.06	24.27	14.49	4.70	0.00	0.00	0.00	0.00	0.00	0.00	
650	670	45.43	35.65	25.86	16.08	6.29	0.00	0.00	0.00	0.00	0.00	0.00	
670	690	47.02	37.24	27.45	17.67	7.88	0.00	0.00	0.00	0.00	0.00	0.00	

3.20 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	48.61	38.83	29.04	19.26	9.47	0.00	0.00	0.00	0.00	0.00	0.00
710	730	50.20	40.42	30.63	20.85	11.06	1.28	0.00	0.00	0.00	0.00	0.00
730	750	51.79	42.01	32.22	22.44	12.65	2.87	0.00	0.00	0.00	0.00	0.00
750	770	53.38	43.60	33.81	24.03	14.24	4.46	0.00	0.00	0.00	0.00	0.00
770	790	54.97	45.19	35.40	25.62	15.83	6.05	0.00	0.00	0.00	0.00	0.00
790	810	56.56	46.78	36.99	27.21	17.42	7.64	0.00	0.00	0.00	0.00	0.00
810	830	58.15	48.37	38.58	28.80	19.01	9.23	0.00	0.00	0.00	0.00	0.00
830	850	59.74	49.96	40.17	30.39	20.60	10.82	1.03	0.00	0.00	0.00	0.00
850	870	61.33	51.55	41.76	31.98	22.19	12.41	2.62	0.00	0.00	0.00	0.00
870	890	62.92	53.14	43.35	33.57	23.78	14.00	4.21	0.00	0.00	0.00	0.00
890	910	64.51	54.73	44.94	35.16	25.37	15.59	5.80	0.00	0.00	0.00	0.00
910	930	66.10	56.32	46.53	36.75	26.96	17.18	7.39	0.00	0.00	0.00	0.00
930	950	67.69	57.91	48.12	38.34	28.55	18.77	8.98	0.00	0.00	0.00	0.00
950	970	69.28	59.50	49.71	39.93	30.14	20.36	10.57	0.79	0.00	0.00	0.00
970	990	70.87	61.09	51.30	41.52	31.73	21.95	12.16	2.38	0.00	0.00	0.00
990	1,010	72.46	62.68	52.89	43.11	33.32	23.54	13.75	3.97	0.00	0.00	0.00
1,010	1,030	74.05	64.27	54.48	44.70	34.91	25.13	15.34	5.56	0.00	0.00	0.00
1,030	1,050	75.64	65.86	56.07	46.29	36.50	26.72	16.93	7.15	0.00	0.00	0.00
1,050	1,070	77.23	67.45	57.66	47.88	38.09	28.31	18.52	8.74	0.00	0.00	0.00
1,070	1,090	78.82	69.04	59.25	49.47	39.68	29.90	20.11	10.33	0.54	0.00	0.00
1,090	1,110	80.41	70.63	60.84	51.06	41.27	31.49	21.70	11.92	2.13	0.00	0.00
1,110	1,130	82.00	72.22	62.43	52.65	42.86	33.08	23.29	13.51	3.72	0.00	0.00
1,130	1,150	83.59	73.81	64.02	54.24	44.45	34.67	24.88	15.10	5.31	0.00	0.00
1,150	1,170	85.18	75.40	65.61	55.83	46.04	36.26	26.47	16.69	6.90	0.00	0.00
1,170	1,190	86.77	76.99	67.20	57.42	47.63	37.85	28.06	18.28	8.49	0.00	0.00
1,190	1,210	88.36	78.58	68.79	59.01	49.22	39.44	29.65	19.87	10.08	0.30	0.00
1,210	1,230	89.95	80.17	70.38	60.60	50.81	41.03	31.24	21.46	11.67	1.89	0.00
1,230	1,250	91.54	81.76	71.97	62.19	52.40	42.62	32.83	23.05	13.26	3.48	0.00
1,250	1,270	93.13	83.35	73.56	63.78	53.99	44.21	34.42	24.64	14.85	5.07	0.00
1,270	1,290	94.72	84.94	75.15	65.37	55.58	45.80	36.01	26.23	16.44	6.66	0.00
1,290	1,310	96.31	86.53	76.74	66.96	57.17	47.39	37.60	27.82	18.03	8.25	0.00
1,310	1,330	97.90	88.12	78.33	68.55	58.76	48.98	39.19	29.41	19.62	9.84	0.05
1,330	1,350	99.49	89.71	79.92	70.14	60.35	50.57	40.78	31.00	21.21	11.43	1.64
1,350	1,370	101.08	91.30	81.51	71.73	61.94	52.16	42.37	32.59	22.80	13.02	3.23
1,370	1,390	102.67	92.89	83.10	73.32	63.53	53.75	43.96	34.18	24.39	14.61	4.82
1,390	1,410	104.26	94.48	84.69	74.91	65.12	55.34	45.55	35.77	25.98	16.20	6.41
1,410	1,430	105.85	96.07	86.28	76.50	66.71	56.93	47.14	37.36	27.57	17.79	8.00
1,430	1,450	107.44	97.66	87.87	78.09	68.30	58.52	48.73	38.95	29.16	19.38	9.59
1,450	1,470	109.03	99.25	89.46	79.68	69.89	60.11	50.32	40.54	30.75	20.97	11.18
1,470	1,490	110.62	100.84	91.05	81.27	71.48	61.70	51.91	42.13	32.34	22.56	12.77
1,490	1,510	112.21	102.43	92.64	82.86	73.07	63.29	53.50	43.72	33.93	24.15	14.36
1,510	1,530	113.80	104.02	94.23	84.45	74.66	64.88	55.09	45.31	35.52	25.74	15.95
1,530	1,550	115.39	105.61	95.82	86.04	76.25	66.47	56.68	46.90	37.11	27.33	17.54
1,550	1,570	116.98	107.20	97.41	87.63	77.84	68.06	58.27	48.49	38.70	28.92	19.13
1,570	1,590	118.57	108.79	99.00	89.22	79.43	69.65	59.86	50.08	40.29	30.51	20.72
1,590	1,610	120.16	110.38	100.59	90.81	81.02	71.24	61.45	51.67	41.88	32.10	22.31
1,610	1,630	121.75	111.97	102.18	92.40	82.61	72.83	63.04	53.26	43.47	33.69	23.90
1,630	1,650	123.34	113.56	103.77	93.99	84.20	74.42	64.63	54.85	45.06	35.28	25.49
1,650	1,670	124.93	115.15	105.36	95.58	85.79	76.01	66.22	56.44	46.65	36.87	27.08
1,670	1,690	126.52	116.74	106.95	97.17	87.38	77.60	67.81	58.03	48.24	38.46	28.67
1,690	1,710	128.11	118.33	108.54	98.76	88.97	79.19	69.40	59.62	49.83	40.05	30.26
1,710	1,730	129.70	119.92	110.13	100.35	90.56	80.78	70.99	61.21	51.42	41.64	31.85
1,730	1,750	131.29	121.51	111.72	101.94	92.15	82.37	72.58	62.80	53.01	43.23	33.44
1,750	1,770	132.88	123.10	113.31	103.53	93.74	83.96	74.17	64.39	54.60	44.82	35.03
1,770	1,790	134.47	124.69	114.90	105.12	95.33	85.55	75.76	65.98	56.19	46.41	36.62
1,790	1,810	136.06	126.28	116.49	106.71	96.92	87.14	77.35	67.57	57.78	48.00	38.21

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

3.20 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	11.95	1.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	230	12.75	2.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	240	13.54	2.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	250	14.34	3.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	260	15.13	4.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
260	270	15.93	5.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
270	280	16.72	6.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
280	290	17.52	6.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
290	300	18.31	7.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	310	19.11	8.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
310	320	19.90	9.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320	330	20.70	10.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
330	340	21.49	10.89	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
340	350	22.29	11.69	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
350	360	23.08	12.48	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
360	370	23.88	13.28	2.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
370	380	24.67	14.07	3.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
380	390	25.47	14.87	4.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
390	400	26.26	15.66	5.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
400	410	27.06	16.46	5.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410	420	27.85	17.25	6.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420	430	28.65	18.05	7.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
430	440	29.39	18.79	8.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440	450	30.07	19.47	8.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
450	460	30.74	20.14	9.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	470	31.42	20.82	10.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
470	480	32.09	21.49	10.89	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
480	490	32.77	22.17	11.57	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
490	500	33.44	22.84	12.25	1.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500	510	34.12	23.52	12.92	2.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510	530	35.13	24.53	13.93	3.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
530	550	36.49	25.89	15.29	4.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550	570	37.84	27.24	16.64	6.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
570	590	39.19	28.59	17.99	7.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
590	610	40.54	29.94	19.34	8.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
610	630	41.89	31.29	20.69	10.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
630	650	43.26	32.66	22.06	11.46	0.86	0.00	0.00	0.00	0.00	0.00	0.00	
650	670	44.85	34.25	23.65	13.05	2.45	0.00	0.00	0.00	0.00	0.00	0.00	
670	690	46.44	35.84	25.24	14.64	4.04	0.00	0.00	0.00	0.00	0.00	0.00	

3.20 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	48.03	37.43	26.83	16.23	5.63	0.00	0.00	0.00	0.00	0.00	0.00
710	730	49.62	39.02	28.42	17.82	7.22	0.00	0.00	0.00	0.00	0.00	0.00
730	750	51.21	40.61	30.01	19.41	8.81	0.00	0.00	0.00	0.00	0.00	0.00
750	770	52.80	42.20	31.60	21.00	10.40	0.00	0.00	0.00	0.00	0.00	0.00
770	790	54.39	43.79	33.19	22.59	11.99	1.39	0.00	0.00	0.00	0.00	0.00
790	810	55.98	45.38	34.78	24.18	13.58	2.98	0.00	0.00	0.00	0.00	0.00
810	830	57.57	46.97	36.37	25.77	15.17	4.57	0.00	0.00	0.00	0.00	0.00
830	850	59.16	48.56	37.96	27.36	16.76	6.16	0.00	0.00	0.00	0.00	0.00
850	870	60.75	50.15	39.55	28.95	18.35	7.75	0.00	0.00	0.00	0.00	0.00
870	890	62.34	51.74	41.14	30.54	19.94	9.34	0.00	0.00	0.00	0.00	0.00
890	910	63.93	53.33	42.73	32.13	21.53	10.93	0.33	0.00	0.00	0.00	0.00
910	930	65.52	54.92	44.32	33.72	23.12	12.52	1.92	0.00	0.00	0.00	0.00
930	950	67.11	56.51	45.91	35.31	24.71	14.11	3.51	0.00	0.00	0.00	0.00
950	970	68.70	58.10	47.50	36.90	26.30	15.70	5.10	0.00	0.00	0.00	0.00
970	990	70.29	59.69	49.09	38.49	27.89	17.29	6.69	0.00	0.00	0.00	0.00
990	1,010	71.88	61.28	50.68	40.08	29.48	18.88	8.28	0.00	0.00	0.00	0.00
1,010	1,030	73.47	62.87	52.27	41.67	31.07	20.47	9.87	0.00	0.00	0.00	0.00
1,030	1,050	75.06	64.46	53.86	43.26	32.66	22.06	11.46	0.86	0.00	0.00	0.00
1,050	1,070	76.65	66.05	55.45	44.85	34.25	23.65	13.05	2.45	0.00	0.00	0.00
1,070	1,090	78.24	67.64	57.04	46.44	35.84	25.24	14.64	4.04	0.00	0.00	0.00
1,090	1,110	79.83	69.23	58.63	48.03	37.43	26.83	16.23	5.63	0.00	0.00	0.00
1,110	1,130	81.42	70.82	60.22	49.62	39.02	28.42	17.82	7.22	0.00	0.00	0.00
1,130	1,150	83.01	72.41	61.81	51.21	40.61	30.01	19.41	8.81	0.00	0.00	0.00
1,150	1,170	84.60	74.00	63.40	52.80	42.20	31.60	21.00	10.40	0.00	0.00	0.00
1,170	1,190	86.19	75.59	64.99	54.39	43.79	33.19	22.59	11.99	1.39	0.00	0.00
1,190	1,210	87.78	77.18	66.58	55.98	45.38	34.78	24.18	13.58	2.98	0.00	0.00
1,210	1,230	89.37	78.77	68.17	57.57	46.97	36.37	25.77	15.17	4.57	0.00	0.00
1,230	1,250	90.96	80.36	69.76	59.16	48.56	37.96	27.36	16.76	6.16	0.00	0.00
1,250	1,270	92.55	81.95	71.35	60.75	50.15	39.55	28.95	18.35	7.75	0.00	0.00
1,270	1,290	94.14	83.54	72.94	62.34	51.74	41.14	30.54	19.94	9.34	0.00	0.00
1,290	1,310	95.73	85.13	74.53	63.93	53.33	42.73	32.13	21.53	10.93	0.33	0.00
1,310	1,330	97.32	86.72	76.12	65.52	54.92	44.32	33.72	23.12	12.52	1.92	0.00
1,330	1,350	98.91	88.31	77.71	67.11	56.51	45.91	35.31	24.71	14.11	3.51	0.00
1,350	1,370	100.50	89.90	79.30	68.70	58.10	47.50	36.90	26.30	15.70	5.10	0.00
1,370	1,390	102.09	91.49	80.89	70.29	59.69	49.09	38.49	27.89	17.29	6.69	0.00
1,390	1,410	103.68	93.08	82.48	71.88	61.28	50.68	40.08	29.48	18.88	8.28	0.00
1,410	1,430	105.27	94.67	84.07	73.47	62.87	52.27	41.67	31.07	20.47	9.87	0.00
1,430	1,450	106.86	96.26	85.66	75.06	64.46	53.86	43.26	32.66	22.06	11.46	0.86
1,450	1,470	108.45	97.85	87.25	76.65	66.05	55.45	44.85	34.25	23.65	13.05	2.45
1,470	1,490	110.04	99.44	88.84	78.24	67.64	57.04	46.44	35.84	25.24	14.64	4.04
1,490	1,510	111.63	101.03	90.43	79.83	69.23	58.63	48.03	37.43	26.83	16.23	5.63
1,510	1,530	113.22	102.62	92.02	81.42	70.82	60.22	49.62	39.02	28.42	17.82	7.22
1,530	1,550	114.81	104.21	93.61	83.01	72.41	61.81	51.21	40.61	30.01	19.41	8.81
1,550	1,570	116.40	105.80	95.20	84.60	74.00	63.40	52.80	42.20	31.60	21.00	10.40
1,570	1,590	117.99	107.39	96.79	86.19	75.59	64.99	54.39	43.79	33.19	22.59	11.99
1,590	1,610	119.58	108.98	98.38	87.78	77.18	66.58	55.98	45.38	34.78	24.18	13.58
1,610	1,630	121.17	110.57	99.97	89.37	78.77	68.17	57.57	46.97	36.37	25.77	15.17
1,630	1,650	122.76	112.16	101.56	90.96	80.36	69.76	59.16	48.56	37.96	27.36	16.76
1,650	1,670	124.35	113.75	103.15	92.55	81.95	71.35	60.75	50.15	39.55	28.95	18.35
1,670	1,690	125.94	115.34	104.74	94.14	83.54	72.94	62.34	51.74	41.14	30.54	19.94
1,690	1,710	127.53	116.93	106.33	95.73	85.13	74.53	63.93	53.33	42.73	32.13	21.53
1,710	1,730	129.12	118.52	107.92	97.32	86.72	76.12	65.52	54.92	44.32	33.72	23.12
1,730	1,750	130.71	120.11	109.51	98.91	88.31	77.71	67.11	56.51	45.91	35.31	24.71
1,750	1,770	132.30	121.70	111.10	100.50	89.90	79.30	68.70	58.10	47.50	36.90	26.30
1,770	1,790	133.89	123.29	112.69	102.09	91.49	80.89	70.29	59.69	49.09	38.49	27.89
1,790	1,810	135.48	124.88	114.28	103.68	93.08	82.48	71.88	61.28	50.68	40.08	29.48

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

3.20 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	96.06	74.86	53.66	32.46	11.26	0.00	0.00	0.00	0.00	0.00	0.00
1,420	1,460	99.24	78.04	56.84	35.64	14.44	0.00	0.00	0.00	0.00	0.00	0.00
1,460	1,500	102.42	81.22	60.02	38.82	17.62	0.00	0.00	0.00	0.00	0.00	0.00
1,500	1,540	105.60	84.40	63.20	42.00	20.80	0.00	0.00	0.00	0.00	0.00	0.00
1,540	1,580	108.78	87.58	66.38	45.18	23.98	2.78	0.00	0.00	0.00	0.00	0.00
1,580	1,620	111.96	90.76	69.56	48.36	27.16	5.96	0.00	0.00	0.00	0.00	0.00
1,620	1,660	115.14	93.94	72.74	51.54	30.34	9.14	0.00	0.00	0.00	0.00	0.00
1,660	1,700	118.32	97.12	75.92	54.72	33.52	12.32	0.00	0.00	0.00	0.00	0.00
1,700	1,740	121.50	100.30	79.10	57.90	36.70	15.50	0.00	0.00	0.00	0.00	0.00
1,740	1,780	124.68	103.48	82.28	61.08	39.88	18.68	0.00	0.00	0.00	0.00	0.00
1,780	1,820	127.86	106.66	85.46	64.26	43.06	21.86	0.66	0.00	0.00	0.00	0.00
1,820	1,860	131.04	109.84	88.64	67.44	46.24	25.04	3.84	0.00	0.00	0.00	0.00
1,860	1,900	134.22	113.02	91.82	70.62	49.42	28.22	7.02	0.00	0.00	0.00	0.00
1,900	1,940	137.40	116.20	95.00	73.80	52.60	31.40	10.20	0.00	0.00	0.00	0.00
1,940	1,980	140.58	119.38	98.18	76.98	55.78	34.58	13.38	0.00	0.00	0.00	0.00
1,980	2,020	143.76	122.56	101.36	80.16	58.96	37.76	16.56	0.00	0.00	0.00	0.00
2,020	2,060	146.94	125.74	104.54	83.34	62.14	40.94	19.74	0.00	0.00	0.00	0.00
2,060	2,100	150.12	128.92	107.72	86.52	65.32	44.12	22.92	1.72	0.00	0.00	0.00
2,100	2,140	153.30	132.10	110.90	89.70	68.50	47.30	26.10	4.90	0.00	0.00	0.00
2,140	2,180	156.48	135.28	114.08	92.88	71.68	50.48	29.28	8.08	0.00	0.00	0.00
2,180	2,220	159.66	138.46	117.26	96.06	74.86	53.66	32.46	11.26	0.00	0.00	0.00
2,220	2,260	162.84	141.64	120.44	99.24	78.04	56.84	35.64	14.44	0.00	0.00	0.00
2,260	2,300	166.02	144.82	123.62	102.42	81.22	60.02	38.82	17.62	0.00	0.00	0.00
2,300	2,340	169.20	148.00	126.80	105.60	84.40	63.20	42.00	20.80	0.00	0.00	0.00
2,340	2,380	172.38	151.18	129.98	108.78	87.58	66.38	45.18	23.98	2.78	0.00	0.00
2,380	2,420	175.56	154.36	133.16	111.96	90.76	69.56	48.36	27.16	5.96	0.00	0.00
2,420	2,460	178.74	157.54	136.34	115.14	93.94	72.74	51.54	30.34	9.14	0.00	0.00
2,460	2,500	181.92	160.72	139.52	118.32	97.12	75.92	54.72	33.52	12.32	0.00	0.00
2,500	2,540	185.10	163.90	142.70	121.50	100.30	79.10	57.90	36.70	15.50	0.00	0.00
2,540	2,580	188.28	167.08	145.88	124.68	103.48	82.28	61.08	39.88	18.68	0.00	0.00
2,580	2,620	191.46	170.26	149.06	127.86	106.66	85.46	64.26	43.06	21.86	0.66	0.00
2,620	2,660	194.64	173.44	152.24	131.04	109.84	88.64	67.44	46.24	25.04	3.84	0.00
2,660	2,700	197.82	176.62	155.42	134.22	113.02	91.82	70.62	49.42	28.22	7.02	0.00
2,700	2,740	201.00	179.80	158.60	137.40	116.20	95.00	73.80	52.60	31.40	10.20	0.00
2,740	2,780	204.18	182.98	161.78	140.58	119.38	98.18	76.98	55.78	34.58	13.38	0.00
2,780	2,820	207.36	186.16	164.96	143.76	122.56	101.36	80.16	58.96	37.76	16.56	0.00
2,820	2,860	210.54	189.34	168.14	146.94	125.74	104.54	83.34	62.14	40.94	19.74	0.00
2,860	2,900	213.72	192.52	171.32	150.12	128.92	107.72	86.52	65.32	44.12	22.92	1.72
2,900	2,940	216.90	195.70	174.50	153.30	132.10	110.90	89.70	68.50	47.30	26.10	4.90
2,940	2,980	220.08	198.88	177.68	156.48	135.28	114.08	92.88	71.68	50.48	29.28	8.08
2,980	3,020	223.26	202.06	180.86	159.66	138.46	117.26	96.06	74.86	53.66	32.46	11.26
3,020	3,060	226.44	205.24	184.04	162.84	141.64	120.44	99.24	78.04	56.84	35.64	14.44
3,060	3,100	229.62	208.42	187.22	166.02	144.82	123.62	102.42	81.22	60.02	38.82	17.62
3,100	3,140	232.80	211.60	190.40	169.20	148.00	126.80	105.60	84.40	63.20	42.00	20.80
3,140	3,180	235.98	214.78	193.58	172.38	151.18	129.98	108.78	87.58	66.38	45.18	23.98
3,180	3,220	239.16	217.96	196.76	175.56	154.36	133.16	111.96	90.76	69.56	48.36	27.16
3,220	3,260	242.34	221.14	199.94	178.74	157.54	136.34	115.14	93.94	72.74	51.54	30.34
3,260	3,300	245.52	224.32	203.12	181.92	160.72	139.52	118.32	97.12	75.92	54.72	33.52
3,300	3,340	248.70	227.50	206.30	185.10	163.90	142.70	121.50	100.30	79.10	57.90	36.70
3,340	3,380	251.88	230.68	209.48	188.28	167.08	145.88	124.68	103.48	82.28	61.08	39.88
3,380	3,420	255.06	233.86	212.66	191.46	170.26	149.06	127.86	106.66	85.46	64.26	43.06
3,420	3,460	258.24	237.04	215.84	194.64	173.44	152.24	131.04	109.84	88.64	67.44	46.24
3,460	3,500	261.42	240.22	219.02	197.82	176.62	155.42	134.22	113.02	91.82	70.62	49.42
3,500	3,540	264.60	243.40	222.20	201.00	179.80	158.60	137.40	116.20	95.00	73.80	52.60
3,540	3,580	267.78	246.58	225.38	204.18	182.98	161.78	140.58	119.38	98.18	76.98	55.78
3,580	3,620	270.96	249.76	228.56	207.36	186.16	164.96	143.76	122.56	101.36	80.16	58.96

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