

2.96 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                | 0.75                            | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 15                | 16                | 0.83                            | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 16                | 17                | 0.91                            | 0.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 17                | 18                | 0.98                            | 0.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 18                | 19                | 1.06                            | 0.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 19                | 20                | 1.14                            | 0.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 20                | 21                | 1.22                            | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 21                | 22                | 1.29                            | 0.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 22                | 23                | 1.37                            | 0.69 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 23                | 24                | 1.45                            | 0.77 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 24                | 25                | 1.52                            | 0.85 | 0.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 25                | 26                | 1.60                            | 0.93 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 26                | 27                | 1.68                            | 1.00 | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 27                | 28                | 1.76                            | 1.08 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 28                | 29                | 1.83                            | 1.16 | 0.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 29                | 30                | 1.91                            | 1.23 | 0.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 30                | 31                | 1.99                            | 1.31 | 0.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 31                | 32                | 2.06                            | 1.38 | 0.71 | 0.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 32                | 33                | 2.13                            | 1.45 | 0.77 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 33                | 34                | 2.19                            | 1.51 | 0.84 | 0.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 34                | 35                | 2.26                            | 1.58 | 0.90 | 0.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 35                | 36                | 2.32                            | 1.65 | 0.97 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 36                | 37                | 2.39                            | 1.71 | 1.04 | 0.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 37                | 38                | 2.45                            | 1.78 | 1.10 | 0.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 38                | 39                | 2.52                            | 1.84 | 1.17 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 39                | 40                | 2.58                            | 1.91 | 1.23 | 0.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 40                | 41                | 2.65                            | 1.97 | 1.30 | 0.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 41                | 42                | 2.72                            | 2.04 | 1.36 | 0.69 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 42                | 43                | 2.78                            | 2.10 | 1.43 | 0.75 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 43                | 44                | 2.85                            | 2.17 | 1.49 | 0.82 | 0.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 44                | 45                | 2.91                            | 2.24 | 1.56 | 0.88 | 0.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 45                | 46                | 2.98                            | 2.30 | 1.62 | 0.95 | 0.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 46                | 47                | 3.04                            | 2.37 | 1.69 | 1.01 | 0.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 47                | 48                | 3.12                            | 2.44 | 1.77 | 1.09 | 0.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 48                | 49                | 3.20                            | 2.52 | 1.84 | 1.17 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 49                | 50                | 3.27                            | 2.60 | 1.92 | 1.24 | 0.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 50                | 52                | 3.39                            | 2.71 | 2.04 | 1.36 | 0.68 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 52                | 54                | 3.54                            | 2.87 | 2.19 | 1.51 | 0.84 | 0.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 54                | 56                | 3.70                            | 3.02 | 2.34 | 1.67 | 0.99 | 0.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 56                | 58                | 3.85                            | 3.17 | 2.50 | 1.82 | 1.15 | 0.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 58                | 60                | 4.00                            | 3.33 | 2.65 | 1.98 | 1.30 | 0.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 60                | 62                | 4.16                            | 3.48 | 2.81 | 2.13 | 1.45 | 0.78 | 0.10 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 62                | 64                | 4.31                            | 3.64 | 2.96 | 2.28 | 1.61 | 0.93 | 0.26 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 64                | 66                | 4.47                            | 3.79 | 3.12 | 2.44 | 1.76 | 1.09 | 0.41 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 66                | 68                | 4.62                            | 3.95 | 3.27 | 2.59 | 1.92 | 1.24 | 0.56 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 68                | 70                | 4.78                            | 4.10 | 3.42 | 2.75 | 2.07 | 1.40 | 0.72 | 0.04 | 0.00 | 0.00 | 0.00 |  |

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| 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                | 4.93                            | 4.25  | 3.58  | 2.90  | 2.23  | 1.55  | 0.87 | 0.20 | 0.00 | 0.00 | 0.00 |  |
| 72                | 74                | 5.08                            | 4.41  | 3.73  | 3.06  | 2.38  | 1.70  | 1.03 | 0.35 | 0.00 | 0.00 | 0.00 |  |
| 74                | 76                | 5.24                            | 4.56  | 3.89  | 3.21  | 2.53  | 1.86  | 1.18 | 0.51 | 0.00 | 0.00 | 0.00 |  |
| 76                | 78                | 5.39                            | 4.72  | 4.04  | 3.36  | 2.69  | 2.01  | 1.34 | 0.66 | 0.00 | 0.00 | 0.00 |  |
| 78                | 80                | 5.55                            | 4.87  | 4.19  | 3.52  | 2.84  | 2.17  | 1.49 | 0.81 | 0.14 | 0.00 | 0.00 |  |
| 80                | 82                | 5.70                            | 5.03  | 4.35  | 3.67  | 3.00  | 2.32  | 1.64 | 0.97 | 0.29 | 0.00 | 0.00 |  |
| 82                | 84                | 5.86                            | 5.18  | 4.50  | 3.83  | 3.15  | 2.47  | 1.80 | 1.12 | 0.45 | 0.00 | 0.00 |  |
| 84                | 86                | 6.01                            | 5.33  | 4.66  | 3.98  | 3.30  | 2.63  | 1.95 | 1.28 | 0.60 | 0.00 | 0.00 |  |
| 86                | 88                | 6.16                            | 5.49  | 4.81  | 4.14  | 3.46  | 2.78  | 2.11 | 1.43 | 0.75 | 0.08 | 0.00 |  |
| 88                | 90                | 6.32                            | 5.64  | 4.97  | 4.29  | 3.61  | 2.94  | 2.26 | 1.58 | 0.91 | 0.23 | 0.00 |  |
| 90                | 92                | 6.47                            | 5.80  | 5.12  | 4.44  | 3.77  | 3.09  | 2.42 | 1.74 | 1.06 | 0.39 | 0.00 |  |
| 92                | 94                | 6.63                            | 5.95  | 5.27  | 4.60  | 3.92  | 3.25  | 2.57 | 1.89 | 1.22 | 0.54 | 0.00 |  |
| 94                | 96                | 6.78                            | 6.10  | 5.43  | 4.75  | 4.08  | 3.40  | 2.72 | 2.05 | 1.37 | 0.70 | 0.02 |  |
| 96                | 98                | 6.93                            | 6.26  | 5.58  | 4.91  | 4.23  | 3.55  | 2.88 | 2.20 | 1.53 | 0.85 | 0.17 |  |
| 98                | 100               | 7.09                            | 6.41  | 5.74  | 5.06  | 4.38  | 3.71  | 3.03 | 2.36 | 1.68 | 1.00 | 0.33 |  |
| 100               | 102               | 7.24                            | 6.57  | 5.89  | 5.21  | 4.54  | 3.86  | 3.19 | 2.51 | 1.83 | 1.16 | 0.48 |  |
| 102               | 104               | 7.40                            | 6.72  | 6.05  | 5.37  | 4.69  | 4.02  | 3.34 | 2.66 | 1.99 | 1.31 | 0.64 |  |
| 104               | 106               | 7.55                            | 6.88  | 6.20  | 5.52  | 4.85  | 4.17  | 3.49 | 2.82 | 2.14 | 1.47 | 0.79 |  |
| 106               | 108               | 7.71                            | 7.03  | 6.35  | 5.68  | 5.00  | 4.32  | 3.65 | 2.97 | 2.30 | 1.62 | 0.94 |  |
| 108               | 110               | 7.86                            | 7.18  | 6.51  | 5.83  | 5.16  | 4.48  | 3.80 | 3.13 | 2.45 | 1.77 | 1.10 |  |
| 110               | 112               | 8.01                            | 7.34  | 6.66  | 5.99  | 5.31  | 4.63  | 3.96 | 3.28 | 2.60 | 1.93 | 1.25 |  |
| 112               | 114               | 8.17                            | 7.49  | 6.82  | 6.14  | 5.46  | 4.79  | 4.11 | 3.44 | 2.76 | 2.08 | 1.41 |  |
| 114               | 116               | 8.32                            | 7.65  | 6.97  | 6.29  | 5.62  | 4.94  | 4.27 | 3.59 | 2.91 | 2.24 | 1.56 |  |
| 116               | 118               | 8.48                            | 7.80  | 7.12  | 6.45  | 5.77  | 5.10  | 4.42 | 3.74 | 3.07 | 2.39 | 1.72 |  |
| 118               | 120               | 8.63                            | 7.95  | 7.28  | 6.60  | 5.93  | 5.25  | 4.57 | 3.90 | 3.22 | 2.55 | 1.87 |  |
| 120               | 122               | 8.79                            | 8.11  | 7.43  | 6.76  | 6.08  | 5.40  | 4.73 | 4.05 | 3.38 | 2.70 | 2.02 |  |
| 122               | 124               | 8.94                            | 8.26  | 7.59  | 6.91  | 6.23  | 5.56  | 4.88 | 4.21 | 3.53 | 2.85 | 2.18 |  |
| 124               | 126               | 9.09                            | 8.42  | 7.74  | 7.07  | 6.39  | 5.71  | 5.04 | 4.36 | 3.68 | 3.01 | 2.33 |  |
| 126               | 128               | 9.25                            | 8.57  | 7.90  | 7.22  | 6.54  | 5.87  | 5.19 | 4.51 | 3.84 | 3.16 | 2.49 |  |
| 128               | 130               | 9.40                            | 8.73  | 8.05  | 7.37  | 6.70  | 6.02  | 5.34 | 4.67 | 3.99 | 3.32 | 2.64 |  |
| 130               | 132               | 9.56                            | 8.88  | 8.20  | 7.53  | 6.85  | 6.18  | 5.50 | 4.82 | 4.15 | 3.47 | 2.79 |  |
| 132               | 134               | 9.71                            | 9.03  | 8.36  | 7.68  | 7.01  | 6.33  | 5.65 | 4.98 | 4.30 | 3.62 | 2.95 |  |
| 134               | 136               | 9.86                            | 9.19  | 8.51  | 7.84  | 7.16  | 6.48  | 5.81 | 5.13 | 4.46 | 3.78 | 3.10 |  |
| 136               | 138               | 10.02                           | 9.34  | 8.67  | 7.99  | 7.31  | 6.64  | 5.96 | 5.29 | 4.61 | 3.93 | 3.26 |  |
| 138               | 140               | 10.17                           | 9.50  | 8.82  | 8.14  | 7.47  | 6.79  | 6.12 | 5.44 | 4.76 | 4.09 | 3.41 |  |
| 140               | 142               | 10.33                           | 9.65  | 8.97  | 8.30  | 7.62  | 6.95  | 6.27 | 5.59 | 4.92 | 4.24 | 3.57 |  |
| 142               | 144               | 10.48                           | 9.81  | 9.13  | 8.45  | 7.78  | 7.10  | 6.42 | 5.75 | 5.07 | 4.40 | 3.72 |  |
| 144               | 146               | 10.64                           | 9.96  | 9.28  | 8.61  | 7.93  | 7.25  | 6.58 | 5.90 | 5.23 | 4.55 | 3.87 |  |
| 146               | 148               | 10.79                           | 10.11 | 9.44  | 8.76  | 8.09  | 7.41  | 6.73 | 6.06 | 5.38 | 4.70 | 4.03 |  |
| 148               | 150               | 10.94                           | 10.27 | 9.59  | 8.92  | 8.24  | 7.56  | 6.89 | 6.21 | 5.53 | 4.86 | 4.18 |  |
| 150               | 152               | 11.10                           | 10.42 | 9.75  | 9.07  | 8.39  | 7.72  | 7.04 | 6.37 | 5.69 | 5.01 | 4.34 |  |
| 152               | 154               | 11.25                           | 10.58 | 9.90  | 9.22  | 8.55  | 7.87  | 7.20 | 6.52 | 5.84 | 5.17 | 4.49 |  |
| 154               | 156               | 11.41                           | 10.73 | 10.05 | 9.38  | 8.70  | 8.03  | 7.35 | 6.67 | 6.00 | 5.32 | 4.64 |  |
| 156               | 158               | 11.56                           | 10.88 | 10.21 | 9.53  | 8.86  | 8.18  | 7.50 | 6.83 | 6.15 | 5.48 | 4.80 |  |
| 158               | 160               | 11.71                           | 11.04 | 10.36 | 9.69  | 9.01  | 8.33  | 7.66 | 6.98 | 6.31 | 5.63 | 4.95 |  |
| 160               | 162               | 11.87                           | 11.19 | 10.52 | 9.84  | 9.16  | 8.49  | 7.81 | 7.14 | 6.46 | 5.78 | 5.11 |  |
| 162               | 164               | 12.02                           | 11.35 | 10.67 | 9.99  | 9.32  | 8.64  | 7.97 | 7.29 | 6.61 | 5.94 | 5.26 |  |
| 164               | 166               | 12.18                           | 11.50 | 10.83 | 10.15 | 9.47  | 8.80  | 8.12 | 7.44 | 6.77 | 6.09 | 5.42 |  |
| 166               | 168               | 12.33                           | 11.66 | 10.98 | 10.30 | 9.63  | 8.95  | 8.27 | 7.60 | 6.92 | 6.25 | 5.57 |  |
| 168               | 170               | 12.49                           | 11.81 | 11.13 | 10.46 | 9.78  | 9.11  | 8.43 | 7.75 | 7.08 | 6.40 | 5.72 |  |
| 170               | 172               | 12.64                           | 11.96 | 11.29 | 10.61 | 9.94  | 9.26  | 8.58 | 7.91 | 7.23 | 6.55 | 5.88 |  |
| 172               | 174               | 12.79                           | 12.12 | 11.44 | 10.77 | 10.09 | 9.41  | 8.74 | 8.06 | 7.39 | 6.71 | 6.03 |  |
| 174               | 176               | 12.95                           | 12.27 | 11.60 | 10.92 | 10.24 | 9.57  | 8.89 | 8.22 | 7.54 | 6.86 | 6.19 |  |
| 176               | 178               | 13.10                           | 12.43 | 11.75 | 11.07 | 10.40 | 9.72  | 9.05 | 8.37 | 7.69 | 7.02 | 6.34 |  |
| 178               | 180               | 13.26                           | 12.58 | 11.90 | 11.23 | 10.55 | 9.88  | 9.20 | 8.52 | 7.85 | 7.17 | 6.50 |  |
| 180               | 182               | 13.41                           | 12.74 | 12.06 | 11.38 | 10.71 | 10.03 | 9.35 | 8.68 | 8.00 | 7.33 | 6.65 |  |

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

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| 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               | 4.99                            | 0.25  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 100               | 105               | 5.38                            | 0.63  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 105               | 110               | 5.76                            | 1.02  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 110               | 115               | 6.15                            | 1.40  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 115               | 120               | 6.53                            | 1.79  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 120               | 125               | 6.92                            | 2.17  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 125               | 130               | 7.30                            | 2.56  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 130               | 135               | 7.69                            | 2.95  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 135               | 140               | 8.08                            | 3.33  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 140               | 145               | 8.46                            | 3.72  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 145               | 150               | 8.85                            | 4.10  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 150               | 155               | 9.23                            | 4.49  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 155               | 160               | 9.62                            | 4.87  | 0.13  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 160               | 165               | 10.00                           | 5.26  | 0.51  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 165               | 170               | 10.39                           | 5.64  | 0.90  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 170               | 175               | 10.77                           | 6.03  | 1.28  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 175               | 180               | 11.16                           | 6.42  | 1.67  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 180               | 185               | 11.55                           | 6.80  | 2.06  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 185               | 190               | 11.93                           | 7.19  | 2.44  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 190               | 195               | 12.32                           | 7.57  | 2.83  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 195               | 200               | 12.70                           | 7.96  | 3.21  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 200               | 205               | 13.09                           | 8.34  | 3.60  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 205               | 210               | 13.47                           | 8.73  | 3.98  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 210               | 215               | 13.86                           | 9.11  | 4.37  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 215               | 220               | 14.24                           | 9.50  | 4.75  | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 220               | 225               | 14.58                           | 9.83  | 5.09  | 0.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 225               | 230               | 14.90                           | 10.16 | 5.42  | 0.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 230               | 235               | 15.23                           | 10.49 | 5.74  | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 235               | 240               | 15.56                           | 10.82 | 6.07  | 1.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 240               | 245               | 15.89                           | 11.14 | 6.40  | 1.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 245               | 250               | 16.22                           | 11.47 | 6.73  | 1.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 250               | 255               | 16.54                           | 11.80 | 7.05  | 2.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 255               | 265               | 17.03                           | 12.29 | 7.54  | 2.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 265               | 275               | 17.69                           | 12.94 | 8.20  | 3.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 275               | 285               | 18.34                           | 13.60 | 8.86  | 4.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 285               | 295               | 19.00                           | 14.26 | 9.51  | 4.77 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 295               | 305               | 19.66                           | 14.91 | 10.17 | 5.42 | 0.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 305               | 315               | 20.31                           | 15.57 | 10.82 | 6.08 | 1.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 315               | 325               | 20.97                           | 16.22 | 11.48 | 6.73 | 1.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 325               | 335               | 21.65                           | 16.91 | 12.16 | 7.42 | 2.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 335               | 345               | 22.42                           | 17.68 | 12.93 | 8.19 | 3.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |

2.96 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               | 23.20                           | 18.45 | 13.71 | 8.96  | 4.22  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 355               | 365               | 23.97                           | 19.22 | 14.48 | 9.73  | 4.99  | 0.24  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 365               | 375               | 24.74                           | 19.99 | 15.25 | 10.50 | 5.76  | 1.01  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 375               | 385               | 25.51                           | 20.76 | 16.02 | 11.27 | 6.53  | 1.78  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 385               | 395               | 26.28                           | 21.53 | 16.79 | 12.04 | 7.30  | 2.56  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 395               | 405               | 27.05                           | 22.31 | 17.56 | 12.82 | 8.07  | 3.33  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 405               | 415               | 27.82                           | 23.08 | 18.33 | 13.59 | 8.84  | 4.10  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 415               | 425               | 28.59                           | 23.85 | 19.10 | 14.36 | 9.61  | 4.87  | 0.12  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 425               | 435               | 29.36                           | 24.62 | 19.87 | 15.13 | 10.38 | 5.64  | 0.89  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 435               | 445               | 30.13                           | 25.39 | 20.64 | 15.90 | 11.16 | 6.41  | 1.67  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 445               | 455               | 30.91                           | 26.16 | 21.42 | 16.67 | 11.93 | 7.18  | 2.44  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 455               | 465               | 31.68                           | 26.93 | 22.19 | 17.44 | 12.70 | 7.95  | 3.21  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 465               | 475               | 32.45                           | 27.70 | 22.96 | 18.21 | 13.47 | 8.72  | 3.98  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 475               | 485               | 33.22                           | 28.47 | 23.73 | 18.98 | 14.24 | 9.49  | 4.75  | 0.01  | 0.00  | 0.00  | 0.00  |  |
| 485               | 495               | 33.99                           | 29.24 | 24.50 | 19.75 | 15.01 | 10.27 | 5.52  | 0.78  | 0.00  | 0.00  | 0.00  |  |
| 495               | 505               | 34.76                           | 30.02 | 25.27 | 20.53 | 15.78 | 11.04 | 6.29  | 1.55  | 0.00  | 0.00  | 0.00  |  |
| 505               | 515               | 35.53                           | 30.79 | 26.04 | 21.30 | 16.55 | 11.81 | 7.06  | 2.32  | 0.00  | 0.00  | 0.00  |  |
| 515               | 525               | 36.30                           | 31.56 | 26.81 | 22.07 | 17.32 | 12.58 | 7.83  | 3.09  | 0.00  | 0.00  | 0.00  |  |
| 525               | 535               | 37.07                           | 32.33 | 27.58 | 22.84 | 18.09 | 13.35 | 8.60  | 3.86  | 0.00  | 0.00  | 0.00  |  |
| 535               | 545               | 37.84                           | 33.10 | 28.35 | 23.61 | 18.87 | 14.12 | 9.38  | 4.63  | 0.00  | 0.00  | 0.00  |  |
| 545               | 555               | 38.62                           | 33.87 | 29.13 | 24.38 | 19.64 | 14.89 | 10.15 | 5.40  | 0.66  | 0.00  | 0.00  |  |
| 555               | 565               | 39.39                           | 34.64 | 29.90 | 25.15 | 20.41 | 15.66 | 10.92 | 6.17  | 1.43  | 0.00  | 0.00  |  |
| 565               | 575               | 40.16                           | 35.41 | 30.67 | 25.92 | 21.18 | 16.43 | 11.69 | 6.94  | 2.20  | 0.00  | 0.00  |  |
| 575               | 585               | 40.93                           | 36.18 | 31.44 | 26.69 | 21.95 | 17.20 | 12.46 | 7.72  | 2.97  | 0.00  | 0.00  |  |
| 585               | 595               | 41.70                           | 36.95 | 32.21 | 27.46 | 22.72 | 17.98 | 13.23 | 8.49  | 3.74  | 0.00  | 0.00  |  |
| 595               | 605               | 42.47                           | 37.73 | 32.98 | 28.24 | 23.49 | 18.75 | 14.00 | 9.26  | 4.51  | 0.00  | 0.00  |  |
| 605               | 615               | 43.24                           | 38.50 | 33.75 | 29.01 | 24.26 | 19.52 | 14.77 | 10.03 | 5.28  | 0.54  | 0.00  |  |
| 615               | 625               | 44.01                           | 39.27 | 34.52 | 29.78 | 25.03 | 20.29 | 15.54 | 10.80 | 6.05  | 1.31  | 0.00  |  |
| 625               | 635               | 44.78                           | 40.04 | 35.29 | 30.55 | 25.80 | 21.06 | 16.31 | 11.57 | 6.83  | 2.08  | 0.00  |  |
| 635               | 645               | 45.55                           | 40.81 | 36.06 | 31.32 | 26.58 | 21.83 | 17.09 | 12.34 | 7.60  | 2.85  | 0.00  |  |
| 645               | 655               | 46.33                           | 41.58 | 36.84 | 32.09 | 27.35 | 22.60 | 17.86 | 13.11 | 8.37  | 3.62  | 0.00  |  |
| 655               | 665               | 47.10                           | 42.35 | 37.61 | 32.86 | 28.12 | 23.37 | 18.63 | 13.88 | 9.14  | 4.39  | 0.00  |  |
| 665               | 675               | 47.87                           | 43.12 | 38.38 | 33.63 | 28.89 | 24.14 | 19.40 | 14.65 | 9.91  | 5.16  | 0.42  |  |
| 675               | 685               | 48.64                           | 43.89 | 39.15 | 34.40 | 29.66 | 24.91 | 20.17 | 15.43 | 10.68 | 5.94  | 1.19  |  |
| 685               | 695               | 49.41                           | 44.66 | 39.92 | 35.17 | 30.43 | 25.69 | 20.94 | 16.20 | 11.45 | 6.71  | 1.96  |  |
| 695               | 705               | 50.18                           | 45.44 | 40.69 | 35.95 | 31.20 | 26.46 | 21.71 | 16.97 | 12.22 | 7.48  | 2.73  |  |
| 705               | 715               | 50.95                           | 46.21 | 41.46 | 36.72 | 31.97 | 27.23 | 22.48 | 17.74 | 12.99 | 8.25  | 3.50  |  |
| 715               | 725               | 51.72                           | 46.98 | 42.23 | 37.49 | 32.74 | 28.00 | 23.25 | 18.51 | 13.76 | 9.02  | 4.27  |  |
| 725               | 735               | 52.49                           | 47.75 | 43.00 | 38.26 | 33.51 | 28.77 | 24.02 | 19.28 | 14.54 | 9.79  | 5.05  |  |
| 735               | 745               | 53.26                           | 48.52 | 43.77 | 39.03 | 34.29 | 29.54 | 24.80 | 20.05 | 15.31 | 10.56 | 5.82  |  |
| 745               | 755               | 54.04                           | 49.29 | 44.55 | 39.80 | 35.06 | 30.31 | 25.57 | 20.82 | 16.08 | 11.33 | 6.59  |  |
| 755               | 765               | 54.81                           | 50.06 | 45.32 | 40.57 | 35.83 | 31.08 | 26.34 | 21.59 | 16.85 | 12.10 | 7.36  |  |
| 765               | 775               | 55.58                           | 50.83 | 46.09 | 41.34 | 36.60 | 31.85 | 27.11 | 22.36 | 17.62 | 12.87 | 8.13  |  |
| 775               | 785               | 56.35                           | 51.60 | 46.86 | 42.11 | 37.37 | 32.62 | 27.88 | 23.14 | 18.39 | 13.65 | 8.90  |  |
| 785               | 795               | 57.12                           | 52.37 | 47.63 | 42.88 | 38.14 | 33.40 | 28.65 | 23.91 | 19.16 | 14.42 | 9.67  |  |
| 795               | 805               | 57.89                           | 53.15 | 48.40 | 43.66 | 38.91 | 34.17 | 29.42 | 24.68 | 19.93 | 15.19 | 10.44 |  |
| 805               | 815               | 58.66                           | 53.92 | 49.17 | 44.43 | 39.68 | 34.94 | 30.19 | 25.45 | 20.70 | 15.96 | 11.21 |  |
| 815               | 825               | 59.43                           | 54.69 | 49.94 | 45.20 | 40.45 | 35.71 | 30.96 | 26.22 | 21.47 | 16.73 | 11.98 |  |
| 825               | 835               | 60.20                           | 55.46 | 50.71 | 45.97 | 41.22 | 36.48 | 31.73 | 26.99 | 22.25 | 17.50 | 12.76 |  |
| 835               | 845               | 60.97                           | 56.23 | 51.48 | 46.74 | 42.00 | 37.25 | 32.51 | 27.76 | 23.02 | 18.27 | 13.53 |  |
| 845               | 855               | 61.75                           | 57.00 | 52.26 | 47.51 | 42.77 | 38.02 | 33.28 | 28.53 | 23.79 | 19.04 | 14.30 |  |
| 855               | 865               | 62.52                           | 57.77 | 53.03 | 48.28 | 43.54 | 38.79 | 34.05 | 29.30 | 24.56 | 19.81 | 15.07 |  |
| 865               | 875               | 63.29                           | 58.54 | 53.80 | 49.05 | 44.31 | 39.56 | 34.82 | 30.07 | 25.33 | 20.58 | 15.84 |  |
| 875               | 885               | 64.06                           | 59.31 | 54.57 | 49.82 | 45.08 | 40.33 | 35.59 | 30.85 | 26.10 | 21.36 | 16.61 |  |
| 885               | 895               | 64.83                           | 60.08 | 55.34 | 50.59 | 45.85 | 41.11 | 36.36 | 31.62 | 26.87 | 22.13 | 17.38 |  |
| 895               | 905               | 65.60                           | 60.86 | 56.11 | 51.37 | 46.62 | 41.88 | 37.13 | 32.39 | 27.64 | 22.90 | 18.15 |  |

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

2.96 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               | 9.99                            | 0.50  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 200               | 210               | 10.76                           | 1.27  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 210               | 220               | 11.53                           | 2.04  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 220               | 230               | 12.30                           | 2.81  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 230               | 240               | 13.07                           | 3.58  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 240               | 250               | 13.84                           | 4.35  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 250               | 260               | 14.61                           | 5.13  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 260               | 270               | 15.39                           | 5.90  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 270               | 280               | 16.16                           | 6.67  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 280               | 290               | 16.93                           | 7.44  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 290               | 300               | 17.70                           | 8.21  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 300               | 310               | 18.47                           | 8.98  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 310               | 320               | 19.24                           | 9.75  | 0.26  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 320               | 330               | 20.01                           | 10.52 | 1.03  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 330               | 340               | 20.78                           | 11.29 | 1.80  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 340               | 350               | 21.55                           | 12.06 | 2.57  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 350               | 360               | 22.32                           | 12.84 | 3.35  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 360               | 370               | 23.10                           | 13.61 | 4.12  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 370               | 380               | 23.87                           | 14.38 | 4.89  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 380               | 390               | 24.64                           | 15.15 | 5.66  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 390               | 400               | 25.41                           | 15.92 | 6.43  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 400               | 410               | 26.18                           | 16.69 | 7.20  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 410               | 420               | 26.95                           | 17.46 | 7.97  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 420               | 430               | 27.72                           | 18.23 | 8.74  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 430               | 440               | 28.49                           | 19.00 | 9.51  | 0.02  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 440               | 450               | 29.16                           | 19.67 | 10.18 | 0.69  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 450               | 460               | 29.81                           | 20.32 | 10.83 | 1.35  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 460               | 470               | 30.47                           | 20.98 | 11.49 | 2.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 470               | 480               | 31.12                           | 21.63 | 12.15 | 2.66  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 480               | 490               | 31.78                           | 22.29 | 12.80 | 3.31  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 490               | 500               | 32.43                           | 22.95 | 13.46 | 3.97  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 500               | 510               | 33.09                           | 23.60 | 14.11 | 4.62  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 510               | 530               | 34.07                           | 24.58 | 15.09 | 5.60  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 530               | 550               | 35.38                           | 25.89 | 16.40 | 6.92  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 550               | 570               | 36.69                           | 27.21 | 17.72 | 8.23  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 570               | 590               | 38.01                           | 28.52 | 19.03 | 9.54  | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 590               | 610               | 39.32                           | 29.83 | 20.34 | 10.85 | 1.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 610               | 630               | 40.63                           | 31.14 | 21.65 | 12.16 | 2.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 630               | 650               | 41.94                           | 32.45 | 22.96 | 13.47 | 3.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 650               | 670               | 43.32                           | 33.83 | 24.34 | 14.85 | 5.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 670               | 690               | 44.86                           | 35.37 | 25.88 | 16.39 | 6.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |

2.96 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               | 46.40                           | 36.91  | 27.42  | 17.93  | 8.45  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 710               | 730               | 47.95                           | 38.46  | 28.97  | 19.48  | 9.99  | 0.50  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 730               | 750               | 49.49                           | 40.00  | 30.51  | 21.02  | 11.53 | 2.04  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 750               | 770               | 51.03                           | 41.54  | 32.05  | 22.56  | 13.07 | 3.58  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 770               | 790               | 52.57                           | 43.08  | 33.59  | 24.10  | 14.61 | 5.12  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 790               | 810               | 54.11                           | 44.62  | 35.13  | 25.64  | 16.16 | 6.67  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 810               | 830               | 55.66                           | 46.17  | 36.68  | 27.19  | 17.70 | 8.21  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |
| 830               | 850               | 57.20                           | 47.71  | 38.22  | 28.73  | 19.24 | 9.75  | 0.26  | 0.00  | 0.00  | 0.00  | 0.00  |
| 850               | 870               | 58.74                           | 49.25  | 39.76  | 30.27  | 20.78 | 11.29 | 1.80  | 0.00  | 0.00  | 0.00  | 0.00  |
| 870               | 890               | 60.28                           | 50.79  | 41.30  | 31.81  | 22.32 | 12.83 | 3.34  | 0.00  | 0.00  | 0.00  | 0.00  |
| 890               | 910               | 61.82                           | 52.33  | 42.84  | 33.35  | 23.87 | 14.38 | 4.89  | 0.00  | 0.00  | 0.00  | 0.00  |
| 910               | 930               | 63.37                           | 53.88  | 44.39  | 34.90  | 25.41 | 15.92 | 6.43  | 0.00  | 0.00  | 0.00  | 0.00  |
| 930               | 950               | 64.91                           | 55.42  | 45.93  | 36.44  | 26.95 | 17.46 | 7.97  | 0.00  | 0.00  | 0.00  | 0.00  |
| 950               | 970               | 66.45                           | 56.96  | 47.47  | 37.98  | 28.49 | 19.00 | 9.51  | 0.02  | 0.00  | 0.00  | 0.00  |
| 970               | 990               | 67.99                           | 58.50  | 49.01  | 39.52  | 30.03 | 20.54 | 11.05 | 1.56  | 0.00  | 0.00  | 0.00  |
| 990               | 1,010             | 69.53                           | 60.04  | 50.55  | 41.06  | 31.58 | 22.09 | 12.60 | 3.11  | 0.00  | 0.00  | 0.00  |
| 1,010             | 1,030             | 71.08                           | 61.59  | 52.10  | 42.61  | 33.12 | 23.63 | 14.14 | 4.65  | 0.00  | 0.00  | 0.00  |
| 1,030             | 1,050             | 72.62                           | 63.13  | 53.64  | 44.15  | 34.66 | 25.17 | 15.68 | 6.19  | 0.00  | 0.00  | 0.00  |
| 1,050             | 1,070             | 74.16                           | 64.67  | 55.18  | 45.69  | 36.20 | 26.71 | 17.22 | 7.73  | 0.00  | 0.00  | 0.00  |
| 1,070             | 1,090             | 75.70                           | 66.21  | 56.72  | 47.23  | 37.74 | 28.25 | 18.76 | 9.27  | 0.00  | 0.00  | 0.00  |
| 1,090             | 1,110             | 77.24                           | 67.75  | 58.26  | 48.77  | 39.29 | 29.80 | 20.31 | 10.82 | 1.33  | 0.00  | 0.00  |
| 1,110             | 1,130             | 78.79                           | 69.30  | 59.81  | 50.32  | 40.83 | 31.34 | 21.85 | 12.36 | 2.87  | 0.00  | 0.00  |
| 1,130             | 1,150             | 80.33                           | 70.84  | 61.35  | 51.86  | 42.37 | 32.88 | 23.39 | 13.90 | 4.41  | 0.00  | 0.00  |
| 1,150             | 1,170             | 81.87                           | 72.38  | 62.89  | 53.40  | 43.91 | 34.42 | 24.93 | 15.44 | 5.95  | 0.00  | 0.00  |
| 1,170             | 1,190             | 83.41                           | 73.92  | 64.43  | 54.94  | 45.45 | 35.96 | 26.47 | 16.98 | 7.50  | 0.00  | 0.00  |
| 1,190             | 1,210             | 84.95                           | 75.46  | 65.97  | 56.48  | 47.00 | 37.51 | 28.02 | 18.53 | 9.04  | 0.00  | 0.00  |
| 1,210             | 1,230             | 86.50                           | 77.01  | 67.52  | 58.03  | 48.54 | 39.05 | 29.56 | 20.07 | 10.58 | 1.09  | 0.00  |
| 1,230             | 1,250             | 88.04                           | 78.55  | 69.06  | 59.57  | 50.08 | 40.59 | 31.10 | 21.61 | 12.12 | 2.63  | 0.00  |
| 1,250             | 1,270             | 89.58                           | 80.09  | 70.60  | 61.11  | 51.62 | 42.13 | 32.64 | 23.15 | 13.66 | 4.17  | 0.00  |
| 1,270             | 1,290             | 91.12                           | 81.63  | 72.14  | 62.65  | 53.16 | 43.67 | 34.18 | 24.69 | 15.21 | 5.72  | 0.00  |
| 1,290             | 1,310             | 92.66                           | 83.17  | 73.68  | 64.19  | 54.71 | 45.22 | 35.73 | 26.24 | 16.75 | 7.26  | 0.00  |
| 1,310             | 1,330             | 94.21                           | 84.72  | 75.23  | 65.74  | 56.25 | 46.76 | 37.27 | 27.78 | 18.29 | 8.80  | 0.00  |
| 1,330             | 1,350             | 95.75                           | 86.26  | 76.77  | 67.28  | 57.79 | 48.30 | 38.81 | 29.32 | 19.83 | 10.34 | 0.85  |
| 1,350             | 1,370             | 97.29                           | 87.80  | 78.31  | 68.82  | 59.33 | 49.84 | 40.35 | 30.86 | 21.37 | 11.88 | 2.39  |
| 1,370             | 1,390             | 98.83                           | 89.34  | 79.85  | 70.36  | 60.87 | 51.38 | 41.89 | 32.40 | 22.92 | 13.43 | 3.94  |
| 1,390             | 1,410             | 100.37                          | 90.88  | 81.39  | 71.90  | 62.42 | 52.93 | 43.44 | 33.95 | 24.46 | 14.97 | 5.48  |
| 1,410             | 1,430             | 101.92                          | 92.43  | 82.94  | 73.45  | 63.96 | 54.47 | 44.98 | 35.49 | 26.00 | 16.51 | 7.02  |
| 1,430             | 1,450             | 103.46                          | 93.97  | 84.48  | 74.99  | 65.50 | 56.01 | 46.52 | 37.03 | 27.54 | 18.05 | 8.56  |
| 1,450             | 1,470             | 105.00                          | 95.51  | 86.02  | 76.53  | 67.04 | 57.55 | 48.06 | 38.57 | 29.08 | 19.59 | 10.10 |
| 1,470             | 1,490             | 106.54                          | 97.05  | 87.56  | 78.07  | 68.58 | 59.09 | 49.60 | 40.11 | 30.63 | 21.14 | 11.65 |
| 1,490             | 1,510             | 108.08                          | 98.59  | 89.10  | 79.61  | 70.13 | 60.64 | 51.15 | 41.66 | 32.17 | 22.68 | 13.19 |
| 1,510             | 1,530             | 109.63                          | 100.14 | 90.65  | 81.16  | 71.67 | 62.18 | 52.69 | 43.20 | 33.71 | 24.22 | 14.73 |
| 1,530             | 1,550             | 111.17                          | 101.68 | 92.19  | 82.70  | 73.21 | 63.72 | 54.23 | 44.74 | 35.25 | 25.76 | 16.27 |
| 1,550             | 1,570             | 112.71                          | 103.22 | 93.73  | 84.24  | 74.75 | 65.26 | 55.77 | 46.28 | 36.79 | 27.30 | 17.81 |
| 1,570             | 1,590             | 114.25                          | 104.76 | 95.27  | 85.78  | 76.29 | 66.80 | 57.31 | 47.82 | 38.34 | 28.85 | 19.36 |
| 1,590             | 1,610             | 115.79                          | 106.30 | 96.81  | 87.32  | 77.84 | 68.35 | 58.86 | 49.37 | 39.88 | 30.39 | 20.90 |
| 1,610             | 1,630             | 117.34                          | 107.85 | 98.36  | 88.87  | 79.38 | 69.89 | 60.40 | 50.91 | 41.42 | 31.93 | 22.44 |
| 1,630             | 1,650             | 118.88                          | 109.39 | 99.90  | 90.41  | 80.92 | 71.43 | 61.94 | 52.45 | 42.96 | 33.47 | 23.98 |
| 1,650             | 1,670             | 120.42                          | 110.93 | 101.44 | 91.95  | 82.46 | 72.97 | 63.48 | 53.99 | 44.50 | 35.01 | 25.52 |
| 1,670             | 1,690             | 121.96                          | 112.47 | 102.98 | 93.49  | 84.00 | 74.51 | 65.02 | 55.53 | 46.05 | 36.56 | 27.07 |
| 1,690             | 1,710             | 123.50                          | 114.01 | 104.52 | 95.03  | 85.55 | 76.06 | 66.57 | 57.08 | 47.59 | 38.10 | 28.61 |
| 1,710             | 1,730             | 125.05                          | 115.56 | 106.07 | 96.58  | 87.09 | 77.60 | 68.11 | 58.62 | 49.13 | 39.64 | 30.15 |
| 1,730             | 1,750             | 126.59                          | 117.10 | 107.61 | 98.12  | 88.63 | 79.14 | 69.65 | 60.16 | 50.67 | 41.18 | 31.69 |
| 1,750             | 1,770             | 128.13                          | 118.64 | 109.15 | 99.66  | 90.17 | 80.68 | 71.19 | 61.70 | 52.21 | 42.72 | 33.23 |
| 1,770             | 1,790             | 129.67                          | 120.18 | 110.69 | 101.20 | 91.71 | 82.22 | 72.73 | 63.24 | 53.76 | 44.27 | 34.78 |
| 1,790             | 1,810             | 131.21                          | 121.72 | 112.23 | 102.74 | 93.26 | 83.77 | 74.28 | 64.79 | 55.30 | 45.81 | 36.32 |

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

2.96 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               | 11.11                           | 0.83  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 220               | 230               | 11.88                           | 1.60  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 230               | 240               | 12.65                           | 2.37  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 240               | 250               | 13.42                           | 3.14  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 250               | 260               | 14.19                           | 3.91  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 260               | 270               | 14.96                           | 4.68  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 270               | 280               | 15.74                           | 5.46  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 280               | 290               | 16.51                           | 6.23  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 290               | 300               | 17.28                           | 7.00  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 300               | 310               | 18.05                           | 7.77  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 310               | 320               | 18.82                           | 8.54  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 320               | 330               | 19.59                           | 9.31  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 330               | 340               | 20.36                           | 10.08 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 340               | 350               | 21.13                           | 10.85 | 0.57  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 350               | 360               | 21.90                           | 11.62 | 1.34  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 360               | 370               | 22.67                           | 12.39 | 2.12  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 370               | 380               | 23.45                           | 13.17 | 2.89  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 380               | 390               | 24.22                           | 13.94 | 3.66  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 390               | 400               | 24.99                           | 14.71 | 4.43  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 400               | 410               | 25.76                           | 15.48 | 5.20  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 410               | 420               | 26.53                           | 16.25 | 5.97  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 420               | 430               | 27.30                           | 17.02 | 6.74  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 430               | 440               | 28.07                           | 17.79 | 7.51  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 440               | 450               | 28.84                           | 18.56 | 8.28  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 450               | 460               | 29.61                           | 19.33 | 9.05  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 460               | 470               | 30.38                           | 20.10 | 9.83  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 470               | 480               | 31.12                           | 20.84 | 10.56 | 0.28  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 480               | 490               | 31.78                           | 21.50 | 11.22 | 0.94  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 490               | 500               | 32.43                           | 22.16 | 11.88 | 1.60  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 500               | 510               | 33.09                           | 22.81 | 12.53 | 2.25  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 510               | 530               | 34.07                           | 23.79 | 13.51 | 3.23  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 530               | 550               | 35.38                           | 25.10 | 14.82 | 4.54  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 550               | 570               | 36.69                           | 26.41 | 16.14 | 5.86  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 570               | 590               | 38.01                           | 27.73 | 17.45 | 7.17  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 590               | 610               | 39.32                           | 29.04 | 18.76 | 8.48  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 610               | 630               | 40.63                           | 30.35 | 20.07 | 9.79  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 630               | 650               | 41.94                           | 31.66 | 21.38 | 11.10 | 0.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 650               | 670               | 43.25                           | 32.97 | 22.69 | 12.41 | 2.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 670               | 690               | 44.56                           | 34.28 | 24.00 | 13.72 | 3.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |

2.96 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               | 45.87                           | 35.59  | 25.31  | 15.03 | 4.75  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 710               | 730               | 47.32                           | 37.04  | 26.76  | 16.48 | 6.20  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 730               | 750               | 48.86                           | 38.58  | 28.30  | 18.02 | 7.74  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 750               | 770               | 50.40                           | 40.12  | 29.84  | 19.56 | 9.28  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 770               | 790               | 51.94                           | 41.66  | 31.38  | 21.10 | 10.82 | 0.54  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 790               | 810               | 53.48                           | 43.20  | 32.92  | 22.64 | 12.36 | 2.08  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 810               | 830               | 55.03                           | 44.75  | 34.47  | 24.19 | 13.91 | 3.63  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 830               | 850               | 56.57                           | 46.29  | 36.01  | 25.73 | 15.45 | 5.17  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 850               | 870               | 58.11                           | 47.83  | 37.55  | 27.27 | 16.99 | 6.71  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 870               | 890               | 59.65                           | 49.37  | 39.09  | 28.81 | 18.53 | 8.25  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 890               | 910               | 61.19                           | 50.91  | 40.63  | 30.35 | 20.07 | 9.79  | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 910               | 930               | 62.74                           | 52.46  | 42.18  | 31.90 | 21.62 | 11.34 | 1.06  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 930               | 950               | 64.28                           | 54.00  | 43.72  | 33.44 | 23.16 | 12.88 | 2.60  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 950               | 970               | 65.82                           | 55.54  | 45.26  | 34.98 | 24.70 | 14.42 | 4.14  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 970               | 990               | 67.36                           | 57.08  | 46.80  | 36.52 | 26.24 | 15.96 | 5.68  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 990               | 1,010             | 68.90                           | 58.62  | 48.34  | 38.06 | 27.78 | 17.50 | 7.22  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 1,010             | 1,030             | 70.45                           | 60.17  | 49.89  | 39.61 | 29.33 | 19.05 | 8.77  | 0.00  | 0.00  | 0.00  | 0.00  |  |
| 1,030             | 1,050             | 71.99                           | 61.71  | 51.43  | 41.15 | 30.87 | 20.59 | 10.31 | 0.03  | 0.00  | 0.00  | 0.00  |  |
| 1,050             | 1,070             | 73.53                           | 63.25  | 52.97  | 42.69 | 32.41 | 22.13 | 11.85 | 1.57  | 0.00  | 0.00  | 0.00  |  |
| 1,070             | 1,090             | 75.07                           | 64.79  | 54.51  | 44.23 | 33.95 | 23.67 | 13.39 | 3.11  | 0.00  | 0.00  | 0.00  |  |
| 1,090             | 1,110             | 76.61                           | 66.33  | 56.05  | 45.77 | 35.49 | 25.21 | 14.93 | 4.65  | 0.00  | 0.00  | 0.00  |  |
| 1,110             | 1,130             | 78.16                           | 67.88  | 57.60  | 47.32 | 37.04 | 26.76 | 16.48 | 6.20  | 0.00  | 0.00  | 0.00  |  |
| 1,130             | 1,150             | 79.70                           | 69.42  | 59.14  | 48.86 | 38.58 | 28.30 | 18.02 | 7.74  | 0.00  | 0.00  | 0.00  |  |
| 1,150             | 1,170             | 81.24                           | 70.96  | 60.68  | 50.40 | 40.12 | 29.84 | 19.56 | 9.28  | 0.00  | 0.00  | 0.00  |  |
| 1,170             | 1,190             | 82.78                           | 72.50  | 62.22  | 51.94 | 41.66 | 31.38 | 21.10 | 10.82 | 0.54  | 0.00  | 0.00  |  |
| 1,190             | 1,210             | 84.32                           | 74.04  | 63.76  | 53.48 | 43.20 | 32.92 | 22.64 | 12.36 | 2.09  | 0.00  | 0.00  |  |
| 1,210             | 1,230             | 85.87                           | 75.59  | 65.31  | 55.03 | 44.75 | 34.47 | 24.19 | 13.91 | 3.63  | 0.00  | 0.00  |  |
| 1,230             | 1,250             | 87.41                           | 77.13  | 66.85  | 56.57 | 46.29 | 36.01 | 25.73 | 15.45 | 5.17  | 0.00  | 0.00  |  |
| 1,250             | 1,270             | 88.95                           | 78.67  | 68.39  | 58.11 | 47.83 | 37.55 | 27.27 | 16.99 | 6.71  | 0.00  | 0.00  |  |
| 1,270             | 1,290             | 90.49                           | 80.21  | 69.93  | 59.65 | 49.37 | 39.09 | 28.81 | 18.53 | 8.25  | 0.00  | 0.00  |  |
| 1,290             | 1,310             | 92.03                           | 81.75  | 71.47  | 61.19 | 50.91 | 40.63 | 30.35 | 20.07 | 9.80  | 0.00  | 0.00  |  |
| 1,310             | 1,330             | 93.58                           | 83.30  | 73.02  | 62.74 | 52.46 | 42.18 | 31.90 | 21.62 | 11.34 | 1.06  | 0.00  |  |
| 1,330             | 1,350             | 95.12                           | 84.84  | 74.56  | 64.28 | 54.00 | 43.72 | 33.44 | 23.16 | 12.88 | 2.60  | 0.00  |  |
| 1,350             | 1,370             | 96.66                           | 86.38  | 76.10  | 65.82 | 55.54 | 45.26 | 34.98 | 24.70 | 14.42 | 4.14  | 0.00  |  |
| 1,370             | 1,390             | 98.20                           | 87.92  | 77.64  | 67.36 | 57.08 | 46.80 | 36.52 | 26.24 | 15.96 | 5.68  | 0.00  |  |
| 1,390             | 1,410             | 99.74                           | 89.46  | 79.18  | 68.90 | 58.62 | 48.34 | 38.06 | 27.78 | 17.51 | 7.23  | 0.00  |  |
| 1,410             | 1,430             | 101.29                          | 91.01  | 80.73  | 70.45 | 60.17 | 49.89 | 39.61 | 29.33 | 19.05 | 8.77  | 0.00  |  |
| 1,430             | 1,450             | 102.83                          | 92.55  | 82.27  | 71.99 | 61.71 | 51.43 | 41.15 | 30.87 | 20.59 | 10.31 | 0.03  |  |
| 1,450             | 1,470             | 104.37                          | 94.09  | 83.81  | 73.53 | 63.25 | 52.97 | 42.69 | 32.41 | 22.13 | 11.85 | 1.57  |  |
| 1,470             | 1,490             | 105.91                          | 95.63  | 85.35  | 75.07 | 64.79 | 54.51 | 44.23 | 33.95 | 23.67 | 13.39 | 3.11  |  |
| 1,490             | 1,510             | 107.45                          | 97.17  | 86.89  | 76.61 | 66.33 | 56.05 | 45.77 | 35.49 | 25.22 | 14.94 | 4.66  |  |
| 1,510             | 1,530             | 109.00                          | 98.72  | 88.44  | 78.16 | 67.88 | 57.60 | 47.32 | 37.04 | 26.76 | 16.48 | 6.20  |  |
| 1,530             | 1,550             | 110.54                          | 100.26 | 89.98  | 79.70 | 69.42 | 59.14 | 48.86 | 38.58 | 28.30 | 18.02 | 7.74  |  |
| 1,550             | 1,570             | 112.08                          | 101.80 | 91.52  | 81.24 | 70.96 | 60.68 | 50.40 | 40.12 | 29.84 | 19.56 | 9.28  |  |
| 1,570             | 1,590             | 113.62                          | 103.34 | 93.06  | 82.78 | 72.50 | 62.22 | 51.94 | 41.66 | 31.38 | 21.10 | 10.82 |  |
| 1,590             | 1,610             | 115.16                          | 104.88 | 94.60  | 84.32 | 74.04 | 63.76 | 53.48 | 43.20 | 32.93 | 22.65 | 12.37 |  |
| 1,610             | 1,630             | 116.71                          | 106.43 | 96.15  | 85.87 | 75.59 | 65.31 | 55.03 | 44.75 | 34.47 | 24.19 | 13.91 |  |
| 1,630             | 1,650             | 118.25                          | 107.97 | 97.69  | 87.41 | 77.13 | 66.85 | 56.57 | 46.29 | 36.01 | 25.73 | 15.45 |  |
| 1,650             | 1,670             | 119.79                          | 109.51 | 99.23  | 88.95 | 78.67 | 68.39 | 58.11 | 47.83 | 37.55 | 27.27 | 16.99 |  |
| 1,670             | 1,690             | 121.33                          | 111.05 | 100.77 | 90.49 | 80.21 | 69.93 | 59.65 | 49.37 | 39.09 | 28.81 | 18.53 |  |
| 1,690             | 1,710             | 122.87                          | 112.59 | 102.31 | 92.03 | 81.75 | 71.47 | 61.19 | 50.91 | 40.64 | 30.36 | 20.08 |  |
| 1,710             | 1,730             | 124.42                          | 114.14 | 103.86 | 93.58 | 83.30 | 73.02 | 62.74 | 52.46 | 42.18 | 31.90 | 21.62 |  |
| 1,730             | 1,750             | 125.96                          | 115.68 | 105.40 | 95.12 | 84.84 | 74.56 | 64.28 | 54.00 | 43.72 | 33.44 | 23.16 |  |
| 1,750             | 1,770             | 127.50                          | 117.22 | 106.94 | 96.66 | 86.38 | 76.10 | 65.82 | 55.54 | 45.26 | 34.98 | 24.70 |  |
| 1,770             | 1,790             | 129.04                          | 118.76 | 108.48 | 98.20 | 87.92 | 77.64 | 67.36 | 57.08 | 46.80 | 36.52 | 26.24 |  |
| 1,790             | 1,810             | 130.58                          | 120.30 | 110.02 | 99.74 | 89.46 | 79.18 | 68.90 | 58.62 | 48.35 | 38.07 | 27.79 |  |

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

2.96 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               | 22.23                           | 1.66  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 440               | 460               | 23.77                           | 3.21  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 460               | 480               | 25.31                           | 4.75  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 480               | 500               | 26.85                           | 6.29  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 500               | 520               | 28.39                           | 7.83  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 520               | 540               | 29.94                           | 9.37  | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 540               | 560               | 31.48                           | 10.92 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 560               | 580               | 33.02                           | 12.46 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 580               | 600               | 34.56                           | 14.00 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 600               | 620               | 36.10                           | 15.54 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 620               | 640               | 37.65                           | 17.08 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 640               | 660               | 39.19                           | 18.63 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 660               | 680               | 40.73                           | 20.17 | 0.00  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 680               | 700               | 42.27                           | 21.71 | 1.15  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 700               | 720               | 43.81                           | 23.25 | 2.69  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 720               | 740               | 45.36                           | 24.79 | 4.23  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 740               | 760               | 46.90                           | 26.34 | 5.78  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 760               | 780               | 48.44                           | 27.88 | 7.32  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 780               | 800               | 49.98                           | 29.42 | 8.86  | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 800               | 820               | 51.52                           | 30.96 | 10.40 | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 820               | 840               | 53.07                           | 32.50 | 11.94 | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 840               | 860               | 54.61                           | 34.05 | 13.49 | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 860               | 880               | 56.15                           | 35.59 | 15.03 | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 880               | 900               | 57.69                           | 37.13 | 16.57 | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 900               | 920               | 59.23                           | 38.67 | 18.11 | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 920               | 940               | 60.78                           | 40.21 | 19.65 | 0.00  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 940               | 960               | 62.25                           | 41.69 | 21.13 | 0.57  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 960               | 980               | 63.56                           | 43.00 | 22.44 | 1.88  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 980               | 1,000             | 64.87                           | 44.31 | 23.75 | 3.19  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,000             | 1,020             | 66.19                           | 45.63 | 25.06 | 4.50  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,020             | 1,060             | 68.15                           | 47.59 | 27.03 | 6.47  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,060             | 1,100             | 70.77                           | 50.21 | 29.65 | 9.09  | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,100             | 1,140             | 73.39                           | 52.83 | 32.27 | 11.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,140             | 1,180             | 76.02                           | 55.46 | 34.90 | 14.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,180             | 1,220             | 78.64                           | 58.08 | 37.52 | 16.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,220             | 1,260             | 81.26                           | 60.70 | 40.14 | 19.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,260             | 1,300             | 83.88                           | 63.32 | 42.76 | 22.20 | 1.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,300             | 1,340             | 86.50                           | 65.94 | 45.38 | 24.82 | 4.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |
| 1,340             | 1,380             | 89.12                           | 68.56 | 48.00 | 27.44 | 6.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |

2.96 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             | 91.74                           | 71.18  | 50.62  | 30.06  | 9.50   | 0.00   | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,420             | 1,460             | 94.64                           | 74.07  | 53.51  | 32.95  | 12.39  | 0.00   | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,460             | 1,500             | 97.72                           | 77.16  | 56.60  | 36.04  | 15.48  | 0.00   | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,500             | 1,540             | 100.80                          | 80.24  | 59.68  | 39.12  | 18.56  | 0.00   | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,540             | 1,580             | 103.89                          | 83.33  | 62.77  | 42.21  | 21.65  | 1.09   | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,580             | 1,620             | 106.97                          | 86.41  | 65.85  | 45.29  | 24.73  | 4.17   | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,620             | 1,660             | 110.06                          | 89.49  | 68.93  | 48.37  | 27.81  | 7.25   | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,660             | 1,700             | 113.14                          | 92.58  | 72.02  | 51.46  | 30.90  | 10.34  | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,700             | 1,740             | 116.22                          | 95.66  | 75.10  | 54.54  | 33.98  | 13.42  | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,740             | 1,780             | 119.31                          | 98.75  | 78.19  | 57.63  | 37.07  | 16.51  | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,780             | 1,820             | 122.39                          | 101.83 | 81.27  | 60.71  | 40.15  | 19.59  | 0.00   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,820             | 1,860             | 125.48                          | 104.91 | 84.35  | 63.79  | 43.23  | 22.67  | 2.11   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,860             | 1,900             | 128.56                          | 108.00 | 87.44  | 66.88  | 46.32  | 25.76  | 5.20   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,900             | 1,940             | 131.64                          | 111.08 | 90.52  | 69.96  | 49.40  | 28.84  | 8.28   | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,940             | 1,980             | 134.73                          | 114.17 | 93.61  | 73.05  | 52.49  | 31.93  | 11.37  | 0.00   | 0.00  | 0.00  | 0.00  |
| 1,980             | 2,020             | 137.81                          | 117.25 | 96.69  | 76.13  | 55.57  | 35.01  | 14.45  | 0.00   | 0.00  | 0.00  | 0.00  |
| 2,020             | 2,060             | 140.90                          | 120.33 | 99.77  | 79.21  | 58.65  | 38.09  | 17.53  | 0.00   | 0.00  | 0.00  | 0.00  |
| 2,060             | 2,100             | 143.98                          | 123.42 | 102.86 | 82.30  | 61.74  | 41.18  | 20.62  | 0.06   | 0.00  | 0.00  | 0.00  |
| 2,100             | 2,140             | 147.06                          | 126.50 | 105.94 | 85.38  | 64.82  | 44.26  | 23.70  | 3.14   | 0.00  | 0.00  | 0.00  |
| 2,140             | 2,180             | 150.15                          | 129.59 | 109.03 | 88.47  | 67.91  | 47.35  | 26.79  | 6.23   | 0.00  | 0.00  | 0.00  |
| 2,180             | 2,220             | 153.23                          | 132.67 | 112.11 | 91.55  | 70.99  | 50.43  | 29.87  | 9.31   | 0.00  | 0.00  | 0.00  |
| 2,220             | 2,260             | 156.32                          | 135.75 | 115.19 | 94.63  | 74.07  | 53.51  | 32.95  | 12.39  | 0.00  | 0.00  | 0.00  |
| 2,260             | 2,300             | 159.40                          | 138.84 | 118.28 | 97.72  | 77.16  | 56.60  | 36.04  | 15.48  | 0.00  | 0.00  | 0.00  |
| 2,300             | 2,340             | 162.48                          | 141.92 | 121.36 | 100.80 | 80.24  | 59.68  | 39.12  | 18.56  | 0.00  | 0.00  | 0.00  |
| 2,340             | 2,380             | 165.57                          | 145.01 | 124.45 | 103.89 | 83.33  | 62.77  | 42.21  | 21.65  | 1.09  | 0.00  | 0.00  |
| 2,380             | 2,420             | 168.65                          | 148.09 | 127.53 | 106.97 | 86.41  | 65.85  | 45.29  | 24.73  | 4.17  | 0.00  | 0.00  |
| 2,420             | 2,460             | 171.74                          | 151.17 | 130.61 | 110.05 | 89.49  | 68.93  | 48.37  | 27.81  | 7.25  | 0.00  | 0.00  |
| 2,460             | 2,500             | 174.82                          | 154.26 | 133.70 | 113.14 | 92.58  | 72.02  | 51.46  | 30.90  | 10.34 | 0.00  | 0.00  |
| 2,500             | 2,540             | 177.90                          | 157.34 | 136.78 | 116.22 | 95.66  | 75.10  | 54.54  | 33.98  | 13.42 | 0.00  | 0.00  |
| 2,540             | 2,580             | 180.99                          | 160.43 | 139.87 | 119.31 | 98.75  | 78.19  | 57.63  | 37.07  | 16.51 | 0.00  | 0.00  |
| 2,580             | 2,620             | 184.07                          | 163.51 | 142.95 | 122.39 | 101.83 | 81.27  | 60.71  | 40.15  | 19.59 | 0.00  | 0.00  |
| 2,620             | 2,660             | 187.16                          | 166.59 | 146.03 | 125.47 | 104.91 | 84.35  | 63.79  | 43.23  | 22.67 | 2.11  | 0.00  |
| 2,660             | 2,700             | 190.24                          | 169.68 | 149.12 | 128.56 | 108.00 | 87.44  | 66.88  | 46.32  | 25.76 | 5.20  | 0.00  |
| 2,700             | 2,740             | 193.32                          | 172.76 | 152.20 | 131.64 | 111.08 | 90.52  | 69.96  | 49.40  | 28.84 | 8.28  | 0.00  |
| 2,740             | 2,780             | 196.41                          | 175.85 | 155.29 | 134.73 | 114.17 | 93.61  | 73.05  | 52.49  | 31.93 | 11.36 | 0.00  |
| 2,780             | 2,820             | 199.49                          | 178.93 | 158.37 | 137.81 | 117.25 | 96.69  | 76.13  | 55.57  | 35.01 | 14.45 | 0.00  |
| 2,820             | 2,860             | 202.58                          | 182.01 | 161.45 | 140.89 | 120.33 | 99.77  | 79.21  | 58.65  | 38.09 | 17.53 | 0.00  |
| 2,860             | 2,900             | 205.66                          | 185.10 | 164.54 | 143.98 | 123.42 | 102.86 | 82.30  | 61.74  | 41.18 | 20.62 | 0.06  |
| 2,900             | 2,940             | 208.74                          | 188.18 | 167.62 | 147.06 | 126.50 | 105.94 | 85.38  | 64.82  | 44.26 | 23.70 | 3.14  |
| 2,940             | 2,980             | 211.83                          | 191.27 | 170.71 | 150.15 | 129.59 | 109.03 | 88.47  | 67.91  | 47.35 | 26.78 | 6.22  |
| 2,980             | 3,020             | 214.91                          | 194.35 | 173.79 | 153.23 | 132.67 | 112.11 | 91.55  | 70.99  | 50.43 | 29.87 | 9.31  |
| 3,020             | 3,060             | 218.00                          | 197.43 | 176.87 | 156.31 | 135.75 | 115.19 | 94.63  | 74.07  | 53.51 | 32.95 | 12.39 |
| 3,060             | 3,100             | 221.08                          | 200.52 | 179.96 | 159.40 | 138.84 | 118.28 | 97.72  | 77.16  | 56.60 | 36.04 | 15.48 |
| 3,100             | 3,140             | 224.16                          | 203.60 | 183.04 | 162.48 | 141.92 | 121.36 | 100.80 | 80.24  | 59.68 | 39.12 | 18.56 |
| 3,140             | 3,180             | 227.25                          | 206.69 | 186.13 | 165.57 | 145.01 | 124.45 | 103.89 | 83.33  | 62.77 | 42.20 | 21.64 |
| 3,180             | 3,220             | 230.33                          | 209.77 | 189.21 | 168.65 | 148.09 | 127.53 | 106.97 | 86.41  | 65.85 | 45.29 | 24.73 |
| 3,220             | 3,260             | 233.42                          | 212.85 | 192.29 | 171.73 | 151.17 | 130.61 | 110.05 | 89.49  | 68.93 | 48.37 | 27.81 |
| 3,260             | 3,300             | 236.50                          | 215.94 | 195.38 | 174.82 | 154.26 | 133.70 | 113.14 | 92.58  | 72.02 | 51.46 | 30.90 |
| 3,300             | 3,340             | 239.58                          | 219.02 | 198.46 | 177.90 | 157.34 | 136.78 | 116.22 | 95.66  | 75.10 | 54.54 | 33.98 |
| 3,340             | 3,380             | 242.67                          | 222.11 | 201.55 | 180.99 | 160.43 | 139.87 | 119.31 | 98.75  | 78.19 | 57.62 | 37.06 |
| 3,380             | 3,420             | 245.75                          | 225.19 | 204.63 | 184.07 | 163.51 | 142.95 | 122.39 | 101.83 | 81.27 | 60.71 | 40.15 |
| 3,420             | 3,460             | 248.84                          | 228.27 | 207.71 | 187.15 | 166.59 | 146.03 | 125.47 | 104.91 | 84.35 | 63.79 | 43.23 |
| 3,460             | 3,500             | 251.92                          | 231.36 | 210.80 | 190.24 | 169.68 | 149.12 | 128.56 | 108.00 | 87.44 | 66.88 | 46.32 |
| 3,500             | 3,540             | 255.00                          | 234.44 | 213.88 | 193.32 | 172.76 | 152.20 | 131.64 | 111.08 | 90.52 | 69.96 | 49.40 |
| 3,540             | 3,580             | 258.09                          | 237.53 | 216.97 | 196.41 | 175.85 | 155.29 | 134.73 | 114.17 | 93.61 | 73.04 | 52.48 |
| 3,580             | 3,620             | 261.17                          | 240.61 | 220.05 | 199.49 | 178.93 | 158.37 | 137.81 | 117.25 | 96.69 | 76.13 | 55.57 |

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