

MARYLAND UNITED STATES - IN-SIGHT



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Maryland State Wage and Tax Information	
Wages	
Minimum Wage	\$11.00
Minimum Cash Wage (Tipped Employees)	\$3.75
Maximum Tip Credit	\$7.25
Unemployment	
Maximum Taxable Earnings	\$15,000
Employee Deduction	None
Employer Tax Rate	0.83%-12.65%
Standard New Employer Rate	2.13%
Employer medical Assistance Contribution	0.18%-0.51%
Workforce Training Fund	0.056%
Voluntary Contribution	None
State Income Tax	
Wage Withholdings	See Table Below
Bonus Withholding	5.1%

Maryland has eight marginal tax brackets, ranging from 2% (the lowest Maryland tax bracket) to 5.75% (the highest Maryland tax bracket). Each marginal rate only applies to earnings within the applicable marginal tax bracket. In Maryland, different tax brackets are applicable to different filing types. Married couples filing their Maryland income tax return jointly will usually have wider tax brackets than those filing separately or as an individual.

How do Maryland tax brackets work?

Technically, you don't have just one "tax bracket" - you pay all of the Maryland marginal tax rates from the lowest tax bracket to the tax bracket in which you earned your last dollar. For comparison purposes, however, your Maryland tax bracket is the tax bracket in which your last earned dollar in any given tax period falls. You can think of the bracketed income tax as a flat amount for all of the money you earned up to your highest tax bracket, plus a marginal percentage of any amount you earned over that. The chart below breaks down the Maryland tax brackets using this model:

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Maryland - Single Tax Brackets	
Tax Bracket	Tax Rate
\$0.00+	2%
\$1,000.00+	3%
\$2,000.00+	4%
\$3,000.00+	5%
\$100,000.00+	5%
\$125,000.00+	5.3%
\$150,000.00+	5.50%
\$250,000.00+	5.75%

Maryland - Married Filing Jointly Tax Brackets	
Tax Bracket	Tax Rate
\$0.00+	2%
\$1,000.00+	3%
\$2,000.00+	4%
\$3,000.00+	5%
\$150,000.00+	5%
\$175,000.00+	5%
\$225,000.00+	5.50%
\$300,000.00+	5.75%

Single

For earnings between \$0.00 and \$1,000.00, you'll pay 2%

For earnings between \$1,000.00 and \$2,000.00, you'll pay 3% plus \$20.00

For earnings between \$2,000.00 and \$3,000.00, you'll pay 4% plus \$50.00

For earnings between \$3,000.00 and \$100,000.00, you'll pay 4.75% plus \$90.00

For earnings between \$100,000.00 and \$125,000.00, you'll pay 5% plus \$4,697.50

For earnings between \$125,000.00 and \$150,000.00, you'll pay 5.25% plus \$5,947.50

For earnings between \$150,000.00 and \$250,000.00, you'll pay 5.5% plus \$7,260.00

For earnings over \$250,000.00, you'll pay 5.75% plus \$12,760.00

Married

For earnings between \$0.00 and \$1,000.00, you'll pay 2%

For earnings between \$1,000.00 and \$2,000.00, you'll pay 3% plus \$20.00

For earnings between \$2,000.00 and \$3,000.00, you'll pay 4% plus \$50.00

For earnings between \$3,000.00 and \$150,000.00, you'll pay 4.75% plus \$90.00

For earnings between \$150,000.00 and \$175,000.00, you'll pay 5% plus \$7,072.50

For earnings between \$175,000.00 and \$225,000.00, you'll pay 5.25% plus \$8,322.50

For earnings between \$225,000.00 and \$300,000.00, you'll pay 5.5% plus \$10,947.50

For earnings over \$300,000.00, you'll pay 5.75% plus \$15,072.50

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Federal Wage and Tax Information			
Wages		Medicare (FICA)	
Minimum Wage	\$7.25	Maximum Taxable Earnings	No Limit
Minimum Cash Wage (Tipped)	\$2.13	Employee/Employer Tax Rate	1.45%
Maximum Tip Credit	\$5.12	Additional Medicare Tax on Wages	0.90%
Youth Sub-Minimum Wage	\$4.25	Bonus Rates	
Social Security (FICA)		Flat Rate Withholding	22%
Maximum Taxable Earnings	\$128,400	> \$1 Million	37%
Employee/Employer Tax Rate	6.20%	Health Savings Plans	
Employer Paid (FUTA)		Self-Only Contribution Limit	\$3,350
Maximum Taxable Earnings	\$7,000	Family Contribution Limit	\$6,750
Percent of Taxable Wages	6.00%	Retirement Plans	
Maximum Credit	5.40%	Contribution Limit - 401k / 403b	\$18,000
Net Tax	0.60%		

Federal - 2019 Single Tax Brackets	
Tax Bracket	Tax Rate
\$0.00+	10%
\$9,525.00+	12%
\$38,700.00+	22%
\$82,500.00+	24%
\$157,500.00+	32%
\$200,000.00+	35%
\$500,000.00+	37%

Federal - 2019 Married Filing Separately Tax Brackets	
Tax Bracket	Tax Rate
\$0.00+	10%
\$9,525.00+	12%
\$38,700.00+	22%
\$82,500.00+	24%
\$157,500.00+	32%
\$200,000.00+	35%
\$300,000.00+	37%

Federal - 2019 Married Filing Jointly Tax	
Tax Bracket	Tax Rate
\$0.00+	10%
\$19,050.00+	12%
\$77,400.00+	22%
\$165,000.00+	24%
\$315,000.00+	32%
\$400,000.00+	35%
\$600,000.00+	37%

Federal - 2019 Head of Household Tax Brackets	
Tax Bracket	Tax Rate
\$0.00+	10%
\$13,600.00+	12%
\$51,800.00+	22%
\$82,500.00+	24%
\$157,500.00+	32%
\$200,000.00+	35%
\$500,000.00+	37%

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