

How Do I Update My Maryland Tax Tables?

Where do I find the tax tables?

For MD tax tables, you will need the current "[Maryland Employer Withholding Guide](#)" from the [Comptroller of Maryland Business Taxes](#) website.

Which tables do I use?

MD uses a percentage method of withholding. Withholding is a combination of the state income tax rate and local taxes. The local rate is based on the jurisdiction in which the employee lives. There is information on the Maryland Business Taxes website that will help you determine the rate for each [jurisdiction](#). Figure 1 shows an example for the 3.05 Percent Rate. Note that PowerChurch Plus uses an annualized method of calculation, therefore annual rate tables should be used.

Note that the figures shown in this document are for demonstration purposes only, and may not be current. Please consult the current publication for the most up-to-date information. Though the figures change periodically, the method of calculation should remain the same. If the calculation method has changed for this state please notify the [webmaster](#).

MARRIED FILING JOINT or HEAD OF HOUSEHOLD				SINGLE, MARRIED FILING SEPARATELY, OR DEPENDENT TAXPAYER			
Withholding Annual Period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.				Withholding Annual Period DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.			
If taxable net income is:				If taxable net income is:			
At least:	but not over:	The amount to be withheld shall be		At least:	but not over:	The amount to be withheld shall be	
\$0	\$150,000	7.80% of taxable net income		\$0	\$100,000	7.80% of taxable net income	
\$150,000	\$175,000	11,700.00 plus 8.05% of excess over \$150,000		\$100,000	\$125,000	7,800.00 plus 8.05% of excess over \$100,000	
\$175,000	\$225,000	13,712.50 plus 8.30% of excess over \$175,000		\$125,000	\$150,000	9,812.50 plus 8.30% of excess over \$125,000	
\$225,000	\$300,000	17,862.50 plus 8.55% of excess over \$225,000		\$150,000	\$250,000	11,887.50 plus 8.55% of excess over \$150,000	
\$300,000	--	24,275.00 plus 8.80% of excess over \$300,000		\$250,000	--	20,437.50 plus 8.80% of excess over \$250,000	

Figure 1 - 2015 Annual Percentage Tables (3.05 Percent Local)

How to setup/update the tables in PowerChurch Plus

To setup/update PowerChurch Plus with the state tax tables shown in Figure 1 above, select the **Accounting** menu, **Payroll, Setup**, then **Maintain Tax Tables**. A separate table will need to be created for the single and married table rates of each jurisdiction you will need..

Click Add to enter a new table, or use the Find/Locate buttons to select an existing MD tax table to update. When adding a new table, you will be prompted for the type of tax table you're adding. Select **State: Maryland**. For each table, enter the following information:

- **Description:** Enter a unique name to identify the tax table (for example, "MD State Tax-Single 3.05").
- **Tax type:** The type of tax in which this table applies. In this instance, select State Tax.
- **Standard deduction:** Enter the annual amount for the standard deduction. The

standard deduction is a percentage of the gross income with a minimum and maximum. Figure 2 shows an example.

Payroll period	Amount of one exemption	15% allowance for Standard Deduction*	
		MIN	MAX
Weekly	\$ 61.54	\$ 29.00	\$ 38.55
Bi-weekly	\$ 123.08	\$ 58.05	\$ 77.00
Semi-monthly	\$ 133.33	\$ 62.50	\$ 83.50
Monthly	\$ 266.67	\$ 125.00	\$ 167.00
Quarterly	\$ 800.00	\$ 375.00	\$ 500.00
Annually	\$ 3,200.00	\$ 1,500.00	\$ 2,000.00
Daily	\$ 8.77	\$ 4.15	\$ 5.50

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

Figure 2 - 2015 Standard Deduction and Withholding Allowance

- **Withholding allowance:** Enter the annual amount for one exemption.
- **Do not withhold on gross wages less than:** If wages are below a minimum value, taxes are not to be withheld. Enter annual minimum amount which is found in the rate table (see Figure 1).
- **Round tax to nearest whole dollar:** If required, check this box to round the calculated tax amount to the nearest whole dollar.
- **Annual Rate Table:** Click the Annual Rate Table tab. From the rate table shown in Figure 1, enter the maximum amount shown under the "But not over" column followed by the tax rate percentage for each bracket.

When you are done, the screen should look like this:

Maintain Tax Tables

Add Delete Find Locate Next Previous Close

Description: MD State Tax - Single

Tax type: MD State Tax [How is this used?](#)

Deduction and Exemption Information Annual Rate Table

[Click here for more information on how to complete the tax table setup.](#)

Standard deduction: 15.00 % of gross income

Minimum deduction: 1500.00 Maximum deduction: 2000.00

Withholding allowance: 3200.00

Do not withhold on gross wages less than: 5000.00

Round tax to nearest whole dollar

NOTE: You only need to enter annual tax information. PowerChurch Plus will use the annual amounts to calculate the taxes for other pay periods as needed.

Maryland

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Save Cancel

Figure 3a - MD State Single Tax Table (Deduction and Exemption Information)

Maintain Tax Tables

Add Delete Find Locate Next Previous Close

Description: MD State Tax - Single

Tax type: MD State Tax [How is this used?](#)

Deduction and Exemption Information Annual Rate Table

	Over:	But not over:	Amount of tax to withhold is:			of excess over:
1.	0	100,000	0.00	plus	7.800 %	0
2.	100,000	125,000	7,800.00	plus	8.050 %	100,000
3.	125,000	150,000	9,812.50	plus	8.300 %	125,000
4.	150,000	250,000	11,887.50	plus	8.550 %	150,000
5.	250,000	9,999,999	20,437.50	plus	8.800 %	250,000
6.	0	0	0.00	plus	0.000 %	0
7.	0	0	0.00	plus	0.000 %	0
8.	0	0	0.00	plus	0.000 %	0
9.	0	0	0.00	plus	0.000 %	0
10.	0	0	0.00	plus	0.000 %	0
11.	0	0	0.00	plus	0.000 %	0
12.	0	0	0.00	plus	0.000 %	0
13.	0	0	0.00	plus	0.000 %	0
14.	0	0	0.00	plus	0.000 %	0
15.	0	0	0.00	plus	0.000 %	0

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Figure 3b - MD State Single Tax Table (Annual Rate Table)

Follow the instructions just described for the married rates. Create additional tables for each jurisdiction that you will need.

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