

# Maryland Wage and Tax Facts

## MINIMUM WAGE

Minimum Wage:	\$	8.75
Minimum Cash Wage:	\$	3.63
(Tipped Employee)		
Maximum Tip Credit:	\$	5.12
Effective: 7/1/16		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	5.75%

## UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$	8,500
Employee Deduction:		None
Employer 2017 Tax Rates:		0.3-7.5%
Standard 2017 New Employer Rate:		2.60%
Voluntary Contribution Permitted:		No

## DISABILITY INSURANCE

Employee Deduction:	None
---------------------	------

## LOCAL INCOME TAXES

Please contact your payroll specialist for details.

## RECIPROCITY RULES

District of Columbia, Pennsylvania, Virginia,  
West Virginia

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Comptroller of MD: [www.comp.state.md.us](http://www.comp.state.md.us)  
Dept of Labor: [www.dllr.state.md.us](http://www.dllr.state.md.us)  
New Hire Reporting: <http://newhire-reporting.com/MD-Newhire/default.aspx>