

# Maryland Wage and Tax Facts

## 2021

### MINIMUM WAGE

Minimum Wage:	\$	11.75
Minimum Cash Wage:	\$	3.63
(Tipped Employee)		
Maximum Tip Credit:	\$	8.12
Effective: 1/1/21		

### STATE INCOME TAX

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

### UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	8,500
Employee Deduction:		None
Employer Tax Rates:		2.2-13.5%
Standard New Employer Rate:		2.60%
Voluntary Contribution Permitted:		No

### DISABILITY INSURANCE

Employee Deduction:	None
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### 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>