



# Maryland Wage and Tax Facts

## 2026

MINIMUM WAGE		
Minimum Wage:	\$	15.00
Minimum Cash Wage:	\$	3.63
(Tipped Employee)		
Maximum Tip Credit:	\$	11.37
Effective: 1/1/24		

### LOCAL INCOME TAXES

Please contact your payroll specialist for details.

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:		5.75-6.5%

### RECIPROCITY RULES

District of Columbia, Pennsylvania, Virginia,  
West Virginia

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

### WORKERS' COMPENSATION

Please contact your insurance provider for details

DISABILITY INSURANCE		
Employee Deduction:		None

Currently no legislation

AGENCY WEBSITES		
Comptroller of MD:	<a href="http://www.comp.state.md.us">www.comp.state.md.us</a>	
Dept of Labor:	<a href="http://www.dllr.state.md.us">www.dllr.state.md.us</a>	
New Hire Reporting:	<a href="http://newhire-reporting.com/MD-Newhire/default.aspx">http://newhire-reporting.com/MD-Newhire/default.aspx</a>	