

# 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		

### STATE INCOME TAX

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

### 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	

### 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>