

## Article - Tax - General

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§10–105.

(a) (1) For an individual other than an individual described in paragraph (2) of this subsection, the State income tax rate is:

- (i) 2% of Maryland taxable income of \$1 through \$1,000;
- (ii) 3% of Maryland taxable income of \$1,001 through \$2,000;
- (iii) 4% of Maryland taxable income of \$2,001 through \$3,000;
- (iv) 4.75% of Maryland taxable income of \$3,001 through \$100,000;
- (v) 5% of Maryland taxable income of \$100,001 through \$125,000;
- (vi) 5.25% of Maryland taxable income of \$125,001 through \$150,000;
- (vii) 5.5% of Maryland taxable income of \$150,001 through \$250,000;

and

- (viii) 5.75% of Maryland taxable income in excess of \$250,000.

(2) For spouses filing a joint return or for a surviving spouse or head of household as defined in § 2 of the Internal Revenue Code, the State income tax rate is:

- (i) 2% of Maryland taxable income of \$1 through \$1,000;
- (ii) 3% of Maryland taxable income of \$1,001 through \$2,000;
- (iii) 4% of Maryland taxable income of \$2,001 through \$3,000;
- (iv) 4.75% of Maryland taxable income of \$3,001 through \$150,000;
- (v) 5% of Maryland taxable income of \$150,001 through \$175,000;
- (vi) 5.25% of Maryland taxable income of \$175,001 through \$225,000;
- (vii) 5.5% of Maryland taxable income of \$225,001 through \$300,000;

and

- (viii) 5.75% of Maryland taxable income in excess of \$300,000.

(b) The State income tax rate for a corporation is 8.25% of Maryland taxable income.

(c) For a married couple filing a joint income tax return, the rates specified in

subsection (a) of this section apply to the joint Maryland taxable income of the married couple.

(d) For a nonresident:

(1) the rates specified in subsection (a) of this section apply to the nonresident's Maryland taxable income, calculated without regard to the subtractions under § 10–210(b), (e), and (f) of this title; and

(2) the State income tax imposed equals the result obtained under item (1) of this subsection multiplied times a fraction:

(i) the numerator of which is the nonresident's Maryland taxable income, calculated with the subtractions under § 10–210(b), (e), and (f) of this title; and

(ii) the denominator of which is the nonresident's Maryland taxable income, calculated without regard to the subtractions under § 10–210(b), (e), and (f) of this title.

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