

## Article - Tax - General

§10-908.

(a) An employer shall withhold from the wages of an individual the amount indicated in the income tax withholding tables or income tax percentage withholding schedules that the Comptroller prepares.

(b) A payor that is a fiduciary shall withhold from each distribution the amount indicated in the income tax withholding tables or income tax percentage withholding schedules that the Comptroller prepares.

(c) A payor shall withhold the amount from an annuity, sick pay, or retirement distribution that the payee requests.

(d) A payor shall withhold from a payment subject to withholding of winnings derived from wagering:

(1) if the payee is a resident, a rate equal to the sum of 3.0% and the top marginal State income tax rate for individuals under § 10-105(a) of this title, applied to the payment; and

(2) if the payee is a nonresident, a rate equal to the sum of the rate of the tax imposed under § 10-106.1 of this title and the top marginal State income tax rate for individuals under § 10-105(a) of this title, applied to the payment.

(e) The Board of Trustees of the State Retirement and Pension System shall withhold from a payment of a death benefit to a resident payee the sum of:

(1) 4.75% of the payment; and

(2) the county income tax rate applied to the payment.

(f) If a payment to a resident payee is a designated distribution that is an eligible rollover distribution within the meaning of § 3405(c) of the Internal Revenue Code and the payment is subject to mandatory withholding of federal income tax, the payor shall withhold from the payment an amount equal to 7.75% of the payment.