

2-106. INCOME TAX TABLES AND PERCENTAGE METHODS TO CALCULATE TAX.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "NONRESIDENT" HAS THE MEANING STATED IN § 10-101 OF THIS ARTICLE.

(3) "RESIDENT" HAS THE MEANING STATED IN § 10-101 OF THIS ARTICLE.

(4) "WAGES" HAS THE MEANING STATED IN § 10-101 OF THIS ARTICLE.

(B) INCOME TAX TABLES.

(1) THE COMPTROLLER SHALL PREPARE INCOME TAX TABLES THAT SHOW THE INCOME TAX FOR AN INDIVIDUAL WHO TAKES A STANDARD DEDUCTION IN COMPUTING THE INCOME TAX.

(2) THE INCOME TAX TABLES SHALL PROVIDE FOR:

(I) INCOME INTERVALS NOT EXCEEDING \$100 FOR ADJUSTED GROSS INCOME UP TO \$50,000; AND

(II) THE STATE INCOME TAX DUE FOR EACH INCOME INTERVAL AFTER ADJUSTMENTS ARE MADE FOR STANDARD DEDUCTIONS AND EXEMPTIONS.

(3) THE STATE INCOME TAX FOR EACH INTERVAL IS THE WHOLE DOLLAR AMOUNT OF TAX FOR THE INCOME THAT IS AT THE MIDWAY POINT OF THE INTERVAL.

(C) INCOME TAX WITHHOLDING TABLES.

(1) THE COMPTROLLER SHALL PREPARE INCOME TAX WITHHOLDING TABLES THAT SHOW THE INCOME TAX TO BE WITHHELD FROM WAGES. THE COMPTROLLER MAY PREPARE SEPARATE TABLES FOR RESIDENTS AND NONRESIDENTS.

(2) THE WITHHOLDING TABLES SHALL PROVIDE FOR:

(I) WAGES FOR EACH WITHHOLDING PERIOD ALLOWABLE UNDER § 10-909 OF THIS ARTICLE; AND

(II) THE STATE INCOME TAX REQUIRED TO BE WITHHELD FOR A WITHHOLDING PERIOD, AFTER:

1. AN ADJUSTMENT IS MADE FOR THE EXEMPTIONS FOR THE PERIOD; AND