"County" § 1-101 "County income tax" § 10-101
"Income tax" § 1-101
"Maryland taxable income" § 10-101
"Nonresident" § 10-101 "Resident" § 10-101
"State" § 1-101 "State income tax" § 10-101
"Wages" § 10-101 "Withhold" § 10-905

10-908. AMOUNT TO BE WITHHELD.

(A) FROM WAGES.

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) FROM PAYMENT SUBJECT TO WITHHOLDING -- FIDUCIARY OR S CORPORATION.

(1) 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.

(2) A PAYOR THAT IS AN S CORPORATION SHALL WITHHOLD 5% OF EACH NONRESIDENT SHAREHOLDER'S DISTRIBUTIVE SHARE.

(C) SAME -- SICK PAY OR ANNUITY PAYMENT.

A PAYOR SHALL WITHHOLD THE AMOUNT OF SICK PAY OR ANNUITY THAT THE PAYEE REQUESTS.

REVISOR'S NOTE: Subsections (a), (b)(2), and (c) of this section are new language derived without substantive change from the first sentence of former Art. 81, § 312(d), and, as they related to the amount to be withheld, (a-1)(1) and (a-2)(2).

Subsection (b)(2) of this section is new language added to state expressly that which only was implied by the former requirement that a distribution by a payor "be treated as if it were a payment of wages by an employer to an employee".

Subsection (a) of this section is revised, in the active voice, to clarify that the subsection applies to an "employer".

In subsection (a) of this section, the references to "income tax withholding tables" and "income tax percentage withholding schedules" are substituted for the former word "tables", to conform to § 2-106 of this article.