

(c) An employer or payor who withholds income tax shall keep a separate ledger account for withholdings that indicates clearly:

(1) the amount of income tax withheld; and

(2) that the income tax withheld is the property of the State.

(d) If an employer or payor negligently fails to withhold or to pay income tax in accordance with subsection (a) of this section, personal liability for that income tax extends:

(1) to the employer or payor; and

(2) if the employer or payor is a corporation, to:

(i) any officer of the corporation who exercises direct control over its fiscal management; or

(ii) any agent of the corporation who is required to withhold and pay the income tax.

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) (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) A payor shall withhold the amount of sick pay or annuity 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, 7.5% OF THE PAYMENT;
AND

(2) IF THE PAYEE IS A NONRESIDENT, 5% OF THE PAYMENT.

10-909.

The income tax required to be withheld under § 10-908 of this subtitle shall be withheld: