

(b) The following are exempt from attachment:

(1) Except as provided in item (2) of this subsection, the greater of:

(i) The product of \$145 multiplied by the number of weeks in which the wages due were earned; or

(ii) 75 percent of the disposable wages due;

(2) In Caroline, Kent, Queen Anne's, and Worcester counties, for each work week, the greater of:

(i) 75 percent of the disposable wages due; or

(ii) 30 times the federal minimum hourly wages under the Fair Labor Standards Act in effect at the time the wages are due; and

(3) Any medical insurance payment deducted from an employee's wages by the employer.

(c) The amount subject to attachment shall be calculated per pay period.

15-602.

(a) When an attachment is levied against the wages of a judgment debtor, it shall constitute a lien on all attachable wages that are payable at the time the attachment is served or which become payable until the judgment, interest, and costs, as specified in the attachment, are satisfied.

(b) [The limitations imposed by § 15-601.1(b)(1) and (2) of this subtitle do not apply to an attachment of wages for income tax due the State.

(c) Any waiver of the limitations contained in § 15-601.1(b)(1) and (2) of this subtitle is void.

#### Article - Tax - General

13-811.

(a) In this section, "paymaster":

(1) means an employer's officer, representative, agent, or employee charged with the duty of paying salary, wages, or other compensation for personal services to an employee named in a notice of lien; and

(2) if the person named in a notice of lien is employed by the federal government or its instrumentality with an office in the State where employee records are kept, whether or not payroll records are kept or the payroll is prepared at that office, includes the employee who:

(i) is designated to keep and maintain employee records in that office; and

(ii) is or may be designated to receive and distribute pay checks to the employees.