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Local Income Tax Rates

Maryland's 23 counties and Baltimore City levy a local income tax which we collect on the state income tax return as a convenience for local governments.

The local income tax is calculated as a percentage of your taxable income. Local officials set the rates, which range between 1.75% and 3.20% for the current tax year.

You should report your local income tax amount on line 28 of Form 502.

Your local income tax is based on where you live - not where you work, or where your tax preparer is located. Be sure to use the correct rate for the local jurisdiction in which you live.

Local Tax Area	Tax Year	
	2017	2018
Allegany County	.0305	.0305
Anne Arundel County	.0250	.0250
Baltimore City	.0320	.0320
Baltimore County	.0283	.0283
Calvert County	.0300	.0300
Caroline County	.0273	.0273
Carroll County	.0303	.0303
Cecil County	.0280	.0300
Charles County	.0303	.0303
Dorchester County	.0262	.0262
Frederick County	.0296	.0296
Garrett County	.0265	.0265
Harford County	.0306	.0306
Howard County	.0320	.0320
Kent County	.0285	.0285
Montgomery County	.0320	.0320
Prince George's County	.0320	.0320
Queen Anne's County	.0320	.0320
St. Mary's County	.0300	.0300
Somerset County	.0320	.0320
Talbot County	.0240	.0240
Washington County	.0280	.0280
Wicomico County	.0320	.0320
Worcester County	.0175	.0175
Nonresidents	.0175	.0175

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