

## New Jersey Withholding Rate Tables – Percentage Method

Applicable to Wages, Salaries, and Commissions Paid on and after January 1, 2020

New legislation enacted September 29, 2020, made several changes to the New Jersey Gross Income Tax Act as part of New Jersey's Fiscal Year 2021 budget. The new law increases the Gross Income Tax rate for income between \$1 million and \$5 million and provides a new withholding rate for the remainder of 2020.

**Effective January 1, 2020**, the tax rate on that income bracket increases from 8.97% to 10.75%, regardless of filing status.

Effective immediately, **employers must withhold Income Tax at the rate of 21.3%** from salaries, wages and other remuneration in excess of \$1 million, but not in excess of \$5 million, during the taxable year. This higher withholding rate allows taxpayers affected by the rate increase to "catch up" on their withholdings for the year since the new tax rate is retroactive to January 1, 2020.

The Division of Taxation will not impose interest or penalties for insufficient payment of estimated tax and/or withholdings that may be due before September 29, 2020, if the underpayment is a result of the new tax rate. The rates published below represent withholdings for a full tax year and do not reflect the "catch up" rate of 21.3%.

### RATE "A"

#### WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 385	1.5%	\$ 0
\$ 385	\$ 673	\$ 5.77 + 2.0%	\$ 385
\$ 673	\$ 769	\$ 11.54 + 3.9%	\$ 673
\$ 769	\$ 1,442	\$ 15.29 + 6.1%	\$ 769
\$ 1,442	\$ 9,615	\$ 56.35 + 7.0%	\$ 1,442
\$ 9,615	\$ 19,231	\$ 628.46 + 9.9%	\$ 9,615
\$ 19,231		\$ 1,580.38 + 11.8%	\$ 19,231

#### BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,346	\$ 12.00 + 2.0%	\$ 769
\$ 1,346	\$ 1,538	\$ 23.00 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,885	\$ 31.00 + 6.1%	\$ 1,538
\$ 2,885	\$ 19,231	\$ 113.00 + 7.0%	\$ 2,885
\$ 19,231	\$ 38,462	\$ 1,257.00 + 9.9%	\$ 19,231
\$ 38,462		\$ 3,161.00 + 11.8%	\$ 38,462

#### SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,458	\$ 13.00 + 2.0%	\$ 833
\$ 1,458	\$ 1,667	\$ 25.00 + 3.9%	\$ 1,458
\$ 1,667	\$ 3,125	\$ 33.00 + 6.1%	\$ 1,667
\$ 3,125	\$ 20,833	\$ 122.00 + 7.0%	\$ 3,125
\$ 20,833	\$ 41,667	\$ 1,362.00 + 9.9%	\$ 20,833
\$ 41,667		\$ 3,424.00 + 11.8%	\$ 41,667

#### MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 1,667	1.5%	\$ 0
\$ 1,667	\$ 2,917	\$ 25.00 + 2.0%	\$ 1,667
\$ 2,917	\$ 3,333	\$ 50.00 + 3.9%	\$ 2,917
\$ 3,333	\$ 6,250	\$ 66.00 + 6.1%	\$ 3,333
\$ 6,250	\$ 41,667	\$ 244.00 + 7.0%	\$ 6,250
\$ 41,667	\$ 83,333	\$ 2,723.00 + 9.9%	\$ 41,667
\$ 83,333		\$ 6,848.00 + 11.8%	\$ 83,333

#### QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 8,750	\$ 75.00 + 2.0%	\$ 5,000
\$ 8,750	\$ 10,000	\$ 150.00 + 3.9%	\$ 8,750
\$ 10,000	\$ 18,750	\$ 198.75 + 6.1%	\$ 10,000
\$ 18,750	\$ 125,000	\$ 732.50 + 7.0%	\$ 18,750
\$ 125,000	\$ 250,000	\$ 8,170.00 + 9.9%	\$ 125,000
\$ 250,000		\$ 20,545.00 + 11.8%	\$ 250,000

#### SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 17,500	\$ 150.00 + 2.0%	\$ 10,000
\$ 17,500	\$ 20,000	\$ 300.00 + 3.9%	\$ 17,500
\$ 20,000	\$ 37,500	\$ 397.50 + 6.1%	\$ 20,000
\$ 37,500	\$ 250,000	\$ 1,465.00 + 7.0%	\$ 37,500
\$ 250,000	\$ 500,000	\$ 16,340.00 + 9.9%	\$ 250,000
\$ 500,000		\$ 41,090.00 + 11.8%	\$ 500,000

#### ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 35,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 35,000	\$ 40,000	\$ 600.00 + 3.9%	\$ 35,000
\$ 40,000	\$ 75,000	\$ 795.00 + 6.1%	\$ 40,000
\$ 75,000	\$ 500,000	\$ 2,930.00 + 7.0%	\$ 75,000
\$ 500,000	\$ 1,000,000	\$ 32,680.00 + 9.9%	\$ 500,000
\$ 1,000,000	over	\$ 82,180.00 + 11.8%	\$ 1,000,000

#### DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 96	\$ 0.82 + 2.0%	\$ 55
\$ 96	\$ 110	\$ 1.64 + 3.9%	\$ 96
\$ 110	\$ 205	\$ 2.18 + 6.1%	\$ 110
\$ 205	\$ 1,370	\$ 8.03 + 7.0%	\$ 205
\$ 1,370	\$ 2,740	\$ 89.53 + 9.9%	\$ 1,370
\$ 2,740		\$ 225.15 + 11.8%	\$ 2,740

## RATE "B"

### WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 385	1.5%	\$ 0
\$ 385	\$ 962	\$ 5.77 + 2.0%	\$ 385
\$ 962	\$ 1,346	\$ 17.31 + 2.7%	\$ 962
\$ 1,346	\$ 1,538	\$ 27.69 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,885	\$ 35.19 + 6.1%	\$ 1,538
\$ 2,885	\$ 9,615	\$ 117.31 + 7.0%	\$ 2,885
\$ 9,615	\$ 19,231	\$ 588.46 + 9.9%	\$ 9,615
\$ 19,231		\$ 1,540.38 + 11.8%	\$ 19,231

### BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,923	\$ 12.00 + 2.0%	\$ 769
\$ 1,923	\$ 2,692	\$ 35.00 + 2.7%	\$ 1,923
\$ 2,692	\$ 3,077	\$ 55.00 + 3.9%	\$ 2,692
\$ 3,077	\$ 5,769	\$ 70.00 + 6.1%	\$ 3,077
\$ 5,769	\$ 19,231	\$ 235.00 + 7.0%	\$ 5,769
\$ 19,231	\$ 38,462	\$ 1,177.00 + 9.9%	\$ 19,231
\$ 38,462		\$ 3,081.00 + 11.8%	\$ 38,462

### SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 2,083	\$ 12.50 + 2.0%	\$ 833
\$ 2,083	\$ 2,917	\$ 37.50 + 2.7%	\$ 2,083
\$ 2,917	\$ 3,333	\$ 59.99 + 3.9%	\$ 2,917
\$ 3,333	\$ 6,250	\$ 76.25 + 6.1%	\$ 3,333
\$ 6,250	\$ 20,833	\$ 254.19 + 7.0%	\$ 6,250
\$ 20,833	\$ 41,667	\$ 1,275.00 + 9.9%	\$ 20,833
\$ 41,667		\$ 3,338.00 + 11.8%	\$ 41,667

### MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 1,667	1.5%	\$ 0
\$ 1,667	\$ 4,167	\$ 25.00 + 2.0%	\$ 1,667
\$ 4,167	\$ 5,833	\$ 75.00 + 2.7%	\$ 4,167
\$ 5,833	\$ 6,667	\$ 120.00 + 3.9%	\$ 5,833
\$ 6,667	\$ 12,500	\$ 153.00 + 6.1%	\$ 6,667
\$ 12,500	\$ 41,667	\$ 508.00 + 7.0%	\$ 12,500
\$ 41,667	\$ 83,333	\$ 2,550.00 + 9.9%	\$ 41,667
\$ 83,333		\$ 6,675.00 + 11.8%	\$ 83,333

### QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 12,500	\$ 75.00 + 2.0%	\$ 5,000
\$ 12,500	\$ 17,500	\$ 225.00 + 2.7%	\$ 12,500
\$ 17,500	\$ 20,000	\$ 360.00 + 3.9%	\$ 17,500
\$ 20,000	\$ 37,500	\$ 457.50 + 6.1%	\$ 20,000
\$ 37,500	\$ 125,000	\$ 1,525.00 + 7.0%	\$ 37,500
\$ 125,000	\$ 250,000	\$ 7,650.00 + 9.9%	\$ 125,000
\$ 250,000		\$ 20,025.00 + 11.8%	\$ 250,000

### SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 25,000	\$ 150.00 + 2.0%	\$ 10,000
\$ 25,000	\$ 35,000	\$ 450.00 + 2.7%	\$ 25,000
\$ 35,000	\$ 40,000	\$ 720.00 + 3.9%	\$ 35,000
\$ 40,000	\$ 75,000	\$ 915.00 + 6.1%	\$ 40,000
\$ 75,000	\$ 250,000	\$ 3,050.00 + 7.0%	\$ 75,000
\$ 250,000	\$ 500,000	\$ 15,300.00 + 9.9%	\$ 250,000
\$ 500,000		\$ 40,050.00 + 11.8%	\$ 500,000

### ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 50,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 50,000	\$ 70,000	\$ 900.00 + 2.7%	\$ 50,000
\$ 70,000	\$ 80,000	\$ 1,440.00 + 3.9%	\$ 70,000
\$ 80,000	\$ 150,000	\$ 1,830.00 + 6.1%	\$ 80,000
\$ 150,000	\$ 500,000	\$ 6,100.00 + 7.0%	\$ 150,000
\$ 500,000	\$ 1,000,000	\$ 30,600.00 + 9.9%	\$ 500,000
\$ 1,000,000		\$ 80,100.00 + 11.8%	\$ 1,000,000

### DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 137	\$ 0.82 + 2.0%	\$ 55
\$ 137	\$ 192	\$ 2.47 + 2.7%	\$ 137
\$ 192	\$ 219	\$ 3.95 + 3.9%	\$ 192
\$ 219	\$ 411	\$ 5.01 + 6.1%	\$ 219
\$ 411	\$ 1,370	\$ 16.71 + 7.0%	\$ 411
\$ 1,370	\$ 2,740	\$ 83.84 + 9.9%	\$ 1,370
\$ 2,740		\$ 219.45 + 11.8%	\$ 2,740

## RATE "C"

### WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 385	1.5%	\$ 0
\$ 385	\$ 769	\$ 5.77 + 2.3%	\$ 385
\$ 769	\$ 962	\$ 14.62 + 2.8%	\$ 769
\$ 962	\$ 1,154	\$ 20.00 + 3.5%	\$ 962
\$ 1,154	\$ 2,885	\$ 26.73 + 5.6%	\$ 1,154
\$ 2,885	\$ 9,615	\$ 123.65 + 6.6%	\$ 2,885
\$ 9,615	\$ 19,231	\$ 567.88 + 9.9%	\$ 9,615
\$ 19,231		\$ 1,519.81 + 11.8%	\$ 19,231

### BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over	Of Excess Over	
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,538	\$ 11.54 + 2.3%	\$ 769
\$ 1,538	\$ 1,923	\$ 29.23 + 2.8%	\$ 1,538
\$ 1,923	\$ 2,308	\$ 40.00 + 3.5%	\$ 1,923
\$ 2,308	\$ 5,769	\$ 53.46 + 5.6%	\$ 2,308
\$ 5,769	\$ 19,231	\$ 247.31 + 6.6%	\$ 5,769
\$ 19,231	\$ 38,462	\$ 1,135.77 + 9.9%	\$ 19,231
\$ 38,462		\$ 3,039.62 + 11.8%	\$ 38,462

**SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 833		1.5%	\$ 0
\$ 833	\$ 1,667	\$ 12.50 +	2.3%	\$ 833
\$ 1,667	\$ 2,083	\$ 31.67 +	2.8%	\$ 1,667
\$ 2,083	\$ 2,500	\$ 43.33 +	3.5%	\$ 2,083
\$ 2,500	\$ 6,250	\$ 57.92 +	5.6%	\$ 2,500
\$ 6,250	\$ 20,833	\$ 267.92 +	6.6%	\$ 6,250
\$ 20,833	\$ 41,667	\$ 1,230.42 +	9.9%	\$ 20,833
\$ 41,667		\$ 3,292.92 +	11.8%	\$ 41,667

**MONTHLY PAYROLL PERIOD (Allowance \$83.30)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 1,667		1.5%	\$ 0
\$ 1,667	\$ 3,333	\$ 25.00 +	2.3%	\$ 1,667
\$ 3,333	\$ 4,167	\$ 63.33 +	2.8%	\$ 3,333
\$ 4,167	\$ 5,000	\$ 86.67 +	3.5%	\$ 4,167
\$ 5,000	\$ 12,500	\$ 115.83 +	5.6%	\$ 5,000
\$ 12,500	\$ 41,667	\$ 535.85 +	6.6%	\$ 12,500
\$ 41,667	\$ 83,333	\$ 2,460.83 +	9.9%	\$ 41,667
\$ 83,333		\$ 6,585.83 +	11.8%	\$ 83,333

**QUARTERLY PAYROLL PERIOD (Allowance \$250)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 5,000		1.5%	\$ 0
\$ 5,000	\$ 10,000	\$ 75.00 +	2.3%	\$ 5,000
\$ 10,000	\$ 12,500	\$ 190.00 +	2.8%	\$ 10,000
\$ 12,500	\$ 15,000	\$ 260.00 +	3.5%	\$ 12,500
\$ 15,000	\$ 37,500	\$ 347.50 +	5.6%	\$ 15,000
\$ 37,500	\$ 125,000	\$ 1,607.50 +	6.6%	\$ 37,500
\$ 125,000	\$ 250,000	\$ 7,382.50 +	9.9%	\$ 125,000
\$ 250,000		\$ 19,757.50 +	11.8%	\$ 250,000

**SEMIANNUAL PAYROLL PERIOD (Allowance \$500)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 10,000		1.5%	\$ 0
\$ 10,000	\$ 20,000	\$ 150.00 +	2.3%	\$ 10,000
\$ 20,000	\$ 25,000	\$ 380.00 +	2.8%	\$ 20,000
\$ 25,000	\$ 30,000	\$ 520.00 +	3.5%	\$ 25,000
\$ 30,000	\$ 75,000	\$ 695.00 +	5.6%	\$ 30,000
\$ 75,000	\$ 250,000	\$ 3,215.00 +	6.6%	\$ 75,000
\$ 250,000	\$ 500,000	\$ 14,765.00 +	9.9%	\$ 250,000
\$ 500,000		\$ 39,515.00 +	11.8%	\$ 500,000

**ANNUAL PAYROLL PERIOD (Allowance \$1,000)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 20,000		1.5%	\$ 0
\$ 20,000	\$ 40,000	\$ 300.00 +	2.3%	\$ 20,000
\$ 40,000	\$ 50,000	\$ 760.00 +	2.8%	\$ 40,000
\$ 50,000	\$ 60,000	\$ 1,040.00 +	3.5%	\$ 50,000
\$ 60,000	\$ 150,000	\$ 1,390.00 +	5.6%	\$ 60,000
\$ 150,000	\$ 500,000	\$ 6,430.00 +	6.6%	\$ 150,000
\$ 500,000	\$ 1,000,000	\$ 29,530.00 +	9.9%	\$ 500,000
\$1,000,000		\$ 79,030.00 +	11.8%	\$ 1,000,000

**DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 55		1.5%	\$ 0
\$ 55	\$ 110	\$ 0.82 +	2.3%	\$ 55
\$ 110	\$ 137	\$ 2.08 +	2.8%	\$ 110
\$ 137	\$ 164	\$ 2.85 +	3.5%	\$ 137
\$ 164	\$ 411	\$ 3.81 +	5.6%	\$ 164
\$ 411	\$ 1,370	\$ 17.62 +	6.6%	\$ 411
\$ 1,370	\$ 2,740	\$ 80.90 +	9.9%	\$ 1,370
\$ 2,740		\$ 216.52 +	11.8%	\$ 2,740

**RATE "D"****WEEKLY PAYROLL PERIOD (Allowance \$19.20)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 385		1.5%	\$ 0
\$ 385	\$ 769	\$ 5.77 +	2.7%	\$ 385
\$ 769	\$ 962	\$ 16.15 +	3.4%	\$ 769
\$ 962	\$ 1,154	\$ 22.69 +	4.3%	\$ 962
\$ 1,154	\$ 2,885	\$ 30.96 +	5.6%	\$ 1,154
\$ 2,885	\$ 9,615	\$ 127.88 +	6.5%	\$ 2,885
\$ 9,615	\$ 19,231	\$ 565.38 +	9.9%	\$ 9,615
\$ 19,231		\$ 1,517.31 +	11.8%	\$ 19,231

**BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 769		1.5%	\$ 0
\$ 769	\$ 1,538	\$ 11.54 +	2.7%	\$ 769
\$ 1,538	\$ 1,923	\$ 32.31 +	3.4%	\$ 1,538
\$ 1,923	\$ 2,308	\$ 45.38 +	4.3%	\$ 1,923
\$ 2,308	\$ 5,769	\$ 61.92 +	5.6%	\$ 2,308
\$ 5,769	\$ 19,231	\$ 255.77 +	6.5%	\$ 5,769
\$ 19,231	\$ 38,462	\$ 1,130.77 +	9.9%	\$ 19,231
\$ 38,462		\$ 3,034.62 +	11.8%	\$ 38,462

**SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 833		1.5%	\$ 0
\$ 833	\$ 1,667	\$ 12.50 +	2.7%	\$ 833
\$ 1,667	\$ 2,083	\$ 35.00 +	3.4%	\$ 1,667
\$ 2,083	\$ 2,500	\$ 49.17 +	4.3%	\$ 2,083
\$ 2,500	\$ 6,250	\$ 67.08 +	5.6%	\$ 2,500
\$ 6,250	\$ 20,833	\$ 277.08 +	6.5%	\$ 6,250
\$ 20,833	\$ 41,667	\$ 1,225.00 +	9.9%	\$ 20,833
\$ 41,667		\$ 3,287.50 +	11.8%	\$ 41,667

**MONTHLY PAYROLL PERIOD (Allowance \$83.30)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 1,667		1.5%	\$ 0
\$ 1,667	\$ 3,333	\$ 25.00 +	2.7%	\$ 1,667
\$ 3,333	\$ 4,167	\$ 70.00 +	3.4%	\$ 3,333
\$ 4,167	\$ 5,000	\$ 98.33 +	4.3%	\$ 4,167
\$ 5,000	\$ 12,500	\$ 134.17 +	5.6%	\$ 5,000
\$ 12,500	\$ 41,667	\$ 554.17 +	6.5%	\$ 12,500
\$ 41,667	\$ 83,333	\$ 2,450.00 +	9.9%	\$ 41,667
\$ 83,333		\$ 6,575.00 +	11.8%	\$ 83,333

**QUARTERLY PAYROLL PERIOD (Allowance \$250)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000		1.5% \$ 0
\$ 5,000	\$ 10,000	\$ 75.00 +	2.7% \$ 5,000
\$ 10,000	\$ 12,500	\$ 210.00 +	3.4% \$ 10,000
\$ 12,500	\$ 15,000	\$ 295.00 +	4.3% \$ 12,500
\$ 15,000	\$ 37,500	\$ 402.50 +	5.6% \$ 15,000
\$ 37,500	\$ 125,000	\$ 1,662.50 +	6.5% \$ 37,500
\$ 125,000	\$ 250,000	\$ 7,350.00 +	9.9% \$ 125,000
\$ 250,000		\$ 19,725.00 +	11.8% \$ 250,000

**SEMIANNUAL PAYROLL PERIOD (Allowance \$500)**

The amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000		1.5% \$ 0
\$ 10,000	\$ 20,000	\$ 150.00 +	2.7% \$ 10,000
\$ 20,000	\$ 25,000	\$ 420.00 +	3.4% \$ 20,000
\$ 25,000	\$ 30,000	\$ 590.00 +	4.3% \$ 25,000
\$ 30,000	\$ 75,000	\$ 805.00 +	5.6% \$ 30,000
\$ 75,000	\$ 250,000	\$ 3,325.00 +	6.5% \$ 75,000
\$ 250,000	\$ 500,000	\$ 14,700.00 +	9.9% \$ 250,000
\$ 500,000		\$ 39,450.00 +	11.8% \$ 500,000

**ANNUAL PAYROLL PERIOD (Allowance \$1,000)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000		1.5% \$ 0
\$ 20,000	\$ 40,000	\$ 300.00 +	2.7% \$ 20,000
\$ 40,000	\$ 50,000	\$ 840.00 +	3.4% \$ 40,000
\$ 50,000	\$ 60,000	\$ 1,180.00 +	4.3% \$ 50,000
\$ 60,000	\$ 150,000	\$ 1,610.00 +	5.6% \$ 60,000
\$ 150,000	\$ 500,000	\$ 6,650.00 +	6.5% \$ 150,000
\$ 500,000	\$ 1,000,000	\$ 29,400.00 +	9.9% \$ 500,000
\$ 1,000,000		\$ 78,900.00 +	11.8% \$ 1,000,000

**DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 55		1.5% \$ 0
\$ 55	\$ 110	\$ 0.82 +	2.7% \$ 55
\$ 110	\$ 137	\$ 2.30 +	3.4% \$ 110
\$ 137	\$ 164	\$ 3.23 +	4.3% \$ 137
\$ 164	\$ 411	\$ 4.41 +	5.6% \$ 164
\$ 411	\$ 1,370	\$ 18.22 +	6.5% \$ 411
\$ 1,370	\$ 2,740	\$ 80.55 +	9.9% \$ 1,370
\$ 2,740		\$ 216.16 +	11.8% \$ 2,740

**RATE "E"****WEEKLY PAYROLL PERIOD (Allowance \$19.20)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 385		1.5% \$ 0
\$ 385	\$ 673	\$ 5.77 +	2.0% \$ 385
\$ 673	\$ 1,923	\$ 11.54 +	5.8% \$ 673
\$ 1,923	\$ 9,615	\$ 84.04 +	6.5% \$ 1,923
\$ 9,615	\$ 19,231	\$ 584.04 +	9.9% \$ 9,615
\$ 19,231		\$ 1,535.96 +	11.8% \$ 19,231

**BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 769		1.5% \$ 0
\$ 769	\$ 1,346	\$ 12.00 +	2.0% \$ 769
\$ 1,346	\$ 3,846	\$ 23.00 +	5.8% \$ 1,346
\$ 3,846	\$ 19,231	\$ 168.00 +	6.5% \$ 3,846
\$ 19,231	\$ 38,462	\$ 1,168.00 +	9.9% \$ 19,231
\$ 38,462		\$ 3,072.00 +	11.8% \$ 38,462

**SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 833		1.5% \$ 0
\$ 833	\$ 1,458	\$ 13.00 +	2.0% \$ 833
\$ 1,458	\$ 4,167	\$ 25.00 +	5.8% \$ 1,458
\$ 4,167	\$ 20,833	\$ 182.00 +	6.5% \$ 4,167
\$ 20,833	\$ 41,667	\$ 1,265.00 +	9.9% \$ 20,833
\$ 41,667		\$ 3,328.00 +	11.8% \$ 41,667

**MONTHLY PAYROLL PERIOD (Allowance \$83.30)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 1,667		1.5% \$ 0
\$ 1,667	\$ 2,916	\$ 25.00 +	2.0% \$ 1,667
\$ 2,917	\$ 8,333	\$ 50.00 +	5.8% \$ 2,917
\$ 8,333	\$ 41,667	\$ 364.00 +	6.5% \$ 8,333
\$ 41,667	\$ 83,333	\$ 2,531.00 +	9.9% \$ 41,667
\$ 83,333		\$ 6,656.00 +	11.8% \$ 83,333

**QUARTERLY PAYROLL PERIOD (Allowance \$250)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000		1.5% \$ 0
\$ 5,000	\$ 8,750	\$ 75.00 +	2.0% \$ 5,000
\$ 8,750	\$ 25,000	\$ 150.00 +	5.8% \$ 8,750
\$ 25,000	\$ 125,000	\$ 1,092.50 +	6.5% \$ 25,000
\$ 125,000	\$ 250,000	\$ 7,592.50 +	9.9% \$ 125,000
\$ 250,000		\$ 19,967.50 +	11.8% \$ 250,000

**SEMIANNUAL PAYROLL PERIOD (Allowance \$500)**

If the amount of taxable wages is:      The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000		1.5% \$ 0
\$ 10,000	\$ 17,500	\$ 150.00 +	2.0% \$ 10,000
\$ 17,500	\$ 50,000	\$ 300.00 +	5.8% \$ 17,500
\$ 50,000	\$ 250,000	\$ 2,185.00 +	6.5% \$ 50,000
\$ 250,000	\$ 500,000	\$ 15,185.00 +	9.9% \$ 250,000
\$ 500,000		\$ 39,935.00 +	11.8% \$ 500,000

**ANNUAL PAYROLL PERIOD (Allowance \$1,000)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 20,000		1.5%	\$ 0
\$ 20,000	\$ 35,000	\$ 300.00 +	2.0%	\$ 20,000
\$ 35,000	\$ 100,000	\$ 600.00 +	5.8%	\$ 35,000
\$ 100,000	\$ 500,000	\$ 4,370.00 +	6.5%	\$ 100,000
\$ 500,000	\$ 1,000,000	\$ 30,370.00 +	9.9%	\$ 500,000
\$1,000,000		\$ 79,870.00 +	11.8%	\$ 1,000,000

**DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)**

If the amount of taxable wages is:

The amount of income tax to be withheld is:

Over	But Not Over			Of Excess Over
\$ 0	\$ 55		1.5%	\$ 0
\$ 55	\$ 96	\$ 0.82 +	2.0%	\$ 55
\$ 96	\$ 274	\$ 1.64 +	5.8%	\$ 96
\$ 274	\$ 1,370	\$ 11.97 +	6.5%	\$ 274
\$ 1,370	\$ 2,740	\$ 83.21 +	9.9%	\$ 1,370
\$ 2,740		\$ 218.82 +	11.8%	\$ 2,740

