



**TWO EARNER/TWO OR MORE JOBS**

Married filing jointly, both working/individual earning wages from two jobs

TABLE 1. WEEKLY Payroll Period				
Gross Wage Minus \$38.46 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 144		2.36%	\$ 0
\$ 144	\$ 361	\$ 3.40	plus 3.15%	\$ 144
\$ 361	\$ 577	\$ 10.23	plus 3.54%	\$ 361
\$ 577	\$ 866	\$ 17.87	plus 4.72%	\$ 577
\$ 866		\$ 31.50	plus 5.12%	\$ 866

TABLE 2. BIWEEKLY Payroll Period				
Gross Wage Minus \$76.92 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 289		2.36%	\$ 0
\$ 289	\$ 722	\$ 6.81	plus 3.15%	\$ 289
\$ 722	\$ 1,154	\$ 20.45	plus 3.54%	\$ 722
\$ 1,154	\$ 1,731	\$ 35.74	plus 4.72%	\$ 1,154
\$ 1,731		\$ 63.00	plus 5.12%	\$ 1,731

TABLE 3. SEMIMONTHLY Payroll Period				
Gross Wage Minus \$83.33 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 313		2.36%	\$ 0
\$ 313	\$ 782	\$ 7.38	plus 3.15%	\$ 313
\$ 782	\$ 1,250	\$ 22.15	plus 3.54%	\$ 782
\$ 1,250	\$ 1,875	\$ 38.74	plus 4.72%	\$ 1,250
\$ 1,875		\$ 68.23	plus 5.12%	\$ 1,875



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<b>TABLE 4. MONTHLY Payroll Period</b>				
Gross Wage Minus \$166.67 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 625		2.36%	\$ 0
\$ 625	\$ 1,562	\$ 14.74	plus 3.15%	\$ 625
\$ 1,562	\$ 2,500	\$ 44.28	plus 3.54%	\$ 1,562
\$ 2,500	\$ 3,750	\$ 77.46	plus 4.72%	\$ 2,500
\$ 3,750		\$ 136.47	plus 5.12%	\$ 3,750

<b>TABLE 5. ANNUAL Payroll Period</b>				
Gross Wage Minus \$2,000.00 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 7,500		2.36%	\$ 0
\$ 7,500	\$ 18,750	\$ 177.00	plus 3.15%	\$ 7,500
\$ 18,750	\$ 30,000	\$ 531.38	plus 3.54%	\$ 18,750
\$ 30,000	\$ 45,000	\$ 929.63	plus 4.72%	\$ 30,000
\$ 45,000		\$ 1,637.63	plus 5.12%	\$ 45,000

<b>TABLE 6. DAILY Payroll Period</b>				
Gross Wage Minus \$7.66 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 29		2.36%	\$ 0
\$ 29	\$ 72	\$ 0.67	plus 3.15%	\$ 29
\$ 72	\$ 115	\$ 2.04	plus 3.54%	\$ 72
\$ 115	\$ 173	\$ 3.56	plus 4.72%	\$ 115
\$ 173		\$ 6.28	plus 5.12%	\$ 173



**OPTIONAL ONE EARNER/ONE JOB**

Single, head of household or married with nonemployed spouse

<b>TABLE 1. WEEKLY Payroll Period</b>				
Gross Wage Minus \$38.46 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 192		2.36%	\$ 0
\$ 192	\$ 481	\$ 4.53	plus 3.15%	\$ 192
\$ 481	\$ 769	\$ 13.63	plus 3.54%	\$ 481
\$ 769	\$ 1,154	\$ 23.83	plus 4.72%	\$ 769
\$ 1,154		\$ 42.00	plus 5.12%	\$ 1,154

<b>TABLE 2. BIWEEKLY Payroll Period</b>				
Gross Wage Minus \$76.92 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 385		2.36%	\$ 0
\$ 385	\$ 962	\$ 9.09	plus 3.15%	\$ 385
\$ 962	\$ 1,538	\$ 27.26	plus 3.54%	\$ 962
\$ 1,538	\$ 2,308	\$ 47.65	plus 4.72%	\$ 1,538
\$ 2,308		\$ 84.00	plus 5.12%	\$ 2,308

<b>TABLE 3. SEMIMONTHLY Payroll Period</b>				
Gross Wage Minus \$83.33 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 417		2.36%	\$ 0
\$ 417	\$ 1,042	\$ 9.84	plus 3.15%	\$ 417
\$ 1,042	\$ 1,667	\$ 29.53	plus 3.54%	\$ 1,042
\$ 1,667	\$ 2,500	\$ 51.65	plus 4.72%	\$ 1,667
\$ 2,500		\$ 90.97	plus 5.12%	\$ 2,500



**OPTIONAL ONE EARNER/ONE JOB**

Single, head of household or married with nonemployed spouse

<b>TABLE 4. MONTHLY Payroll Period</b>				
Gross Wage Minus \$166.67 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 833		2.36%	\$ 0
\$ 833	\$ 2,083	\$ 19.66 plus	3.15%	\$ 833
\$ 2,083	\$ 3,333	\$ 59.03 plus	3.54%	\$ 2,083
\$ 3,333	\$ 5,000	\$ 103.28 plus	4.72%	\$ 3,333
\$ 5,000		\$ 181.97 plus	5.12%	\$ 5,000

<b>TABLE 5. ANNUAL Payroll Period</b>				
Gross Wage Minus \$2,000.00 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 10,000		2.36%	\$ 0
\$ 10,000	\$ 25,000	\$ 236.00 plus	3.15%	\$ 10,000
\$ 25,000	\$ 40,000	\$ 708.50 plus	3.54%	\$ 25,000
\$ 40,000	\$ 60,000	\$ 1,239.50 plus	4.72%	\$ 40,000
\$ 60,000		\$ 2,183.50 plus	5.12%	\$ 60,000

<b>TABLE 6. DAILY Payroll Period</b>				
Gross Wage Minus \$7.66 for Each Exemption Claimed Equals Taxable Wage				
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:		
Over	But Not Over			Of Excess Over
\$ 0	\$ 38		2.36%	\$ 0
\$ 38	\$ 96	\$ 0.90 plus	3.15%	\$ 38
\$ 96	\$ 153	\$ 2.72 plus	3.54%	\$ 96
\$ 153	\$ 230	\$ 4.74 plus	4.72%	\$ 153
\$ 230		\$ 8.38 plus	5.12%	\$ 230