



Tables for Percentage Method of Withholding

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		
\$	-	\$	144		2.22%	\$	-
\$	144	\$	361	\$	3.20 plus 2.96%	\$	144
\$	361	\$	577	\$	9.61 plus 3.33%	\$	361
\$	577	\$	866	\$	16.81 plus 4.44%	\$	577
\$	866			\$	29.63 plus 4.82%	\$	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		
\$	-	\$	289		2.22%	\$	-
\$	289	\$	722	\$	6.41 plus 2.96%	\$	289
\$	722	\$	1,154	\$	19.22 plus 3.33%	\$	722
\$	1,154	\$	1,731	\$	33.61 plus 4.44%	\$	1,154
\$	1,731			\$	59.25 plus 4.82%	\$	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		
\$	-	\$	313		2.22%	\$	-
\$	313	\$	782	\$	6.94 plus 2.96%	\$	313
\$	782	\$	1,250	\$	20.82 plus 3.33%	\$	782
\$	1,250	\$	1,875	\$	36.43 plus 4.44%	\$	1,250
\$	1,875			\$	64.17 plus 4.82%	\$	1,875

TABLE 4. MONTHLY Payroll Period				
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
\$ -	\$ 625		2.22%	\$ -
\$ 625	\$ 1,562	\$ 13.87	plus 2.96%	\$ 625
\$ 1,562	\$ 2,500	\$ 41.62	plus 3.33%	\$ 1,562
\$ 2,500	\$ 3,750	\$ 72.84	plus 4.44%	\$ 2,500
\$ 3,750		\$ 128.35	plus 4.82%	\$ 3,750

TABLE 5. ANNUAL Payroll Period				
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
\$ -	\$ 7,500		2.22%	\$ -
\$ 7,500	\$ 18,750	\$ 166.50	plus 2.96%	\$ 7,500
\$ 18,750	\$ 30,000	\$ 499.50	plus 3.33%	\$ 18,750
\$ 30,000	\$ 45,000	\$ 874.13	plus 4.44%	\$ 30,000
\$ 45,000		\$ 1,540.13	plus 4.82%	\$ 45,000

TABLE 6. DAILY Payroll Period				
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
\$ -	\$ 29		2.22%	\$ -
\$ 29	\$ 72	\$ 0.63	plus 2.96%	\$ 29
\$ 72	\$ 115	\$ 1.92	plus 3.33%	\$ 72
\$ 115	\$ 173	\$ 3.34	plus 4.44%	\$ 115
\$ 173		\$ 5.91	plus 4.82%	\$ 173



Tables for Percentage Method of Withholding

OPTIONAL ONE EARNER/ONE JOB

Single, head of household or married with nonemployed spouse

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
\$ -	\$ 192		2.22%	\$ -
\$ 192	\$ 481	\$ 4.26	plus 2.96%	\$ 192
\$ 481	\$ 769	\$ 12.82	plus 3.33%	\$ 481
\$ 769	\$ 1,154	\$ 22.41	plus 4.44%	\$ 769
\$ 1,154		\$ 39.50	plus 4.82%	\$ 1,154

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
\$ -	\$ 385		2.22%	\$ -
\$ 385	\$ 962	\$ 8.55	plus 2.96%	\$ 385
\$ 962	\$ 1,538	\$ 25.63	plus 3.33%	\$ 962
\$ 1,538	\$ 2,308	\$ 44.81	plus 4.44%	\$ 1,538
\$ 2,308		\$ 79.00	plus 4.82%	\$ 2,308

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
\$ -	\$ 417		2.22%	\$ -
\$ 417	\$ 1,042	\$ 9.26	plus 2.96%	\$ 417
\$ 1,042	\$ 1,667	\$ 27.76	plus 3.33%	\$ 1,042
\$ 1,667	\$ 2,500	\$ 48.57	plus 4.44%	\$ 1,667
\$ 2,500		\$ 85.56	plus 4.82%	\$ 2,500

TABLE 4. MONTHLY Payroll Period

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
\$ -	\$ 833		2.22%	\$ -
\$ 833	\$ 2,083	\$ 18.49	plus 2.96%	\$ 833
\$ 2,083	\$ 3,333	\$ 55.49	plus 3.33%	\$ 2,083
\$ 3,333	\$ 5,000	\$ 97.12	plus 4.44%	\$ 3,333
\$ 5,000		\$ 171.13	plus 4.82%	\$ 5,000

TABLE 5. ANNUAL Payroll Period

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
\$ -	\$ 10,000		2.22%	\$ -
\$ 10,000	\$ 25,000	\$ 222.00	plus 2.96%	\$ 10,000
\$ 25,000	\$ 40,000	\$ 666.00	plus 3.33%	\$ 25,000
\$ 40,000	\$ 60,000	\$ 1,165.50	plus 4.44%	\$ 40,000
\$ 60,000		\$ 2,053.50	plus 4.82%	\$ 60,000

TABLE 6. DAILY Payroll Period

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
\$ -	\$ 38		2.22%	\$ -
\$ 38	\$ 96	\$ 0.84	plus 2.96%	\$ 38
\$ 96	\$ 153	\$ 2.56	plus 3.33%	\$ 96
\$ 153	\$ 230	\$ 4.46	plus 4.44%	\$ 153
\$ 230		\$ 7.88	plus 4.82%	\$ 230