



# **WEST VIRGINIA EMPLOYER'S WITHHOLDING TAX TABLES**

In an effort to withhold the correct amount of West Virginia State Income tax from employee's wages, the State Tax Department has adjusted the withholding table. The revised Income Tax Withholding Tables should be used beginning January 1, 2007

At the same time, January 1, 2007, employers should provide each employee with a copy of the revised West Virginia Withholding Exemption Certificate, Form WV/IT-104. A reproducible form is on page 2 of this booklet. You should keep this completed certificate in your files.

The tables provided in this booklet are to be used for **ALL** employees unless the employee has requested on the Withholding Exemption Certificate that tax be withheld at a lower rate. Use the charts on pages 19 and 20 to calculate the amount to be withheld for these employees. These charts are for single or head of household employees earning wages from only one job or for married employees whose spouse does not work.

The withholding tables included in this publication are based on two-earner/two-job income. The tables are computed at a higher rate to help in preventing under-withholding for married employees filing a joint personal income tax return and for those employees earning wages from more than one job.

The amount of tax to be withheld is based on the employee's withholding exemption certificate and the rates set forth in this booklet. To determine the amount of tax to be withheld, the employer may use the wage bracket tables beginning on page 4 or the percentage charts on pages 16 through 20. Add to this any additional amount requested by the employee to be withheld. Amounts to be withheld must be rounded to the nearest whole dollar.

## **Visit Our Web Site**

<http://www.state.wv.us/taxdiv>

## **For Assistance**

**Toll-Free 1-800-982-8297**

**Or (304) 558-3333**

**Hearing Impaired**

**TDD Service 1-800-282-9833**

**Form WV/IT-100.1-A**

**January 1, 2007**

**WEST VIRGINIA FORM WV/IT-104**  
**EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

**This form has been revised and is effective beginning January 1, 2007**

Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages for the taxable year 2007.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. Tax penalties may be assessed on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return.

**If you are married and both you and your spouse work and you file a joint income tax return or you are working two jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.**

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

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**WV/IT-104**  
Rev. 1/07

**WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

|                                                                                                                                                                                                                                                                                                                                    |                    |                              |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------|----------------|
| Print or Type Full Name _____                                                                                                                                                                                                                                                                                                      |                    | Social Security Number _____ |                |
| Home Address _____                                                                                                                                                                                                                                                                                                                 | City or Town _____ | State _____                  | Zip Code _____ |
| 1. If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0" ..... _____                                                                                                                                                                                                                                          |                    |                              |                |
| 2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.                                                                                                                                                                                                                                      |                    |                              |                |
| (a) If you claim both of these exemptions, enter "2" ..... _____                                                                                                                                                                                                                                                                   |                    |                              |                |
| (b) If you claim one of these exemptions, enter "1" ..... _____                                                                                                                                                                                                                                                                    |                    |                              |                |
| (c) If you claim neither of these exemptions, enter "0" ..... _____                                                                                                                                                                                                                                                                |                    |                              |                |
| 3. If you claim exemptions for one or more dependents, enter the number of such exemptions ..... _____                                                                                                                                                                                                                             |                    |                              |                |
| 4. Add the number of exemptions which you have claimed above and enter the total..... <span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></span>                                                                                                                     |                    |                              |                |
| 5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here..... <span style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; vertical-align: middle;"></span> |                    |                              |                |
| 6. Additional withholding per pay period under agreement with employer, enter amount here..... \$ _____                                                                                                                                                                                                                            |                    |                              |                |

Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104

I CERTIFY, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date \_\_\_\_\_

Signature \_\_\_\_\_

NONRESIDENTS - SEE REVERSE SIDE

WV/IT-104  
Rev. 1/07

## WEST VIRGINIA CERTIFICATE OF NONRESIDENCE

To be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania or Virginia.

If you are a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia and your only source of income from West Virginia is wages or salaries, you are exempt from West Virginia Personal Income Tax Withholding. Upon receipt of this form, properly completed, your employer is authorized to discontinue the withholding of West Virginia Income Tax from your wages or salaries earned in West Virginia.

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of \_\_\_\_\_ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my status of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.

I certify that the above statements are true, correct, and complete.

Date \_\_\_\_\_ Signature \_\_\_\_\_

# WEEKLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |   |   |   |   |   |   |   |   |   |            |
|-------------------|----------|------------------------------------------------------|---|---|---|---|---|---|---|---|---|------------|
| At                | But Less | 0                                                    | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |   |   |   |   |   |   |   |   |   |            |
| 40                | 44       | 1                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 44                | 48       | 1                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 48                | 52       | 2                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 52                | 56       | 2                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 56                | 60       | 2                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 60                | 64       | 2                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 64                | 68       | 2                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 68                | 72       | 2                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 72                | 76       | 2                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 76                | 80       | 2                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 80                | 84       | 2                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 84                | 88       | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 88                | 92       | 3                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 92                | 96       | 3                                                    | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 96                | 100      | 3                                                    | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 100               | 104      | 3                                                    | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 104               | 108      | 3                                                    | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 108               | 112      | 3                                                    | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 112               | 116      | 3                                                    | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 116               | 120      | 4                                                    | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 120               | 124      | 4                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 124               | 128      | 4                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 128               | 132      | 4                                                    | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 132               | 136      | 4                                                    | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 136               | 140      | 4                                                    | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 140               | 144      | 5                                                    | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 144               | 148      | 5                                                    | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 148               | 152      | 5                                                    | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 152               | 156      | 5                                                    | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 156               | 160      | 5                                                    | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 160               | 164      | 5                                                    | 4 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 164               | 168      | 5                                                    | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 168               | 172      | 6                                                    | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 172               | 176      | 6                                                    | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 176               | 180      | 6                                                    | 4 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 180               | 184      | 6                                                    | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 184               | 188      | 6                                                    | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 188               | 192      | 6                                                    | 5 | 3 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 192               | 196      | 7                                                    | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 196               | 200      | 7                                                    | 5 | 4 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0          |

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# WEEKLY Payroll Period

| If the wages are- |          |    | And the number of withholding allowances claimed is- |    |    |   |   |   |   |   |   |            |
|-------------------|----------|----|------------------------------------------------------|----|----|---|---|---|---|---|---|------------|
| At                | But Less | 0  | 1                                                    | 2  | 3  | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| Least             | Than     |    | The amount of income tax to be withheld is-          |    |    |   |   |   |   |   |   |            |
| 200               | 205      | 7  | 5                                                    | 4  | 3  | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 205               | 210      | 7  | 6                                                    | 4  | 3  | 2 | 0 | 0 | 0 | 0 | 0 | 0          |
| 210               | 215      | 7  | 6                                                    | 4  | 3  | 2 | 1 | 0 | 0 | 0 | 0 | 0          |
| 215               | 220      | 8  | 6                                                    | 4  | 3  | 2 | 1 | 0 | 0 | 0 | 0 | 0          |
| 220               | 225      | 8  | 6                                                    | 5  | 3  | 2 | 1 | 0 | 0 | 0 | 0 | 0          |
| 225               | 230      | 8  | 6                                                    | 5  | 3  | 2 | 1 | 0 | 0 | 0 | 0 | 0          |
| 230               | 235      | 8  | 7                                                    | 5  | 4  | 2 | 1 | 0 | 0 | 0 | 0 | 0          |
| 235               | 240      | 8  | 7                                                    | 5  | 4  | 3 | 1 | 0 | 0 | 0 | 0 | 0          |
| 240               | 245      | 9  | 7                                                    | 5  | 4  | 3 | 2 | 0 | 0 | 0 | 0 | 0          |
| 245               | 250      | 9  | 7                                                    | 6  | 4  | 3 | 2 | 1 | 0 | 0 | 0 | 0          |
| 250               | 255      | 9  | 7                                                    | 6  | 4  | 3 | 2 | 1 | 0 | 0 | 0 | 0          |
| 255               | 260      | 9  | 8                                                    | 6  | 5  | 3 | 2 | 1 | 0 | 0 | 0 | 0          |
| 260               | 265      | 9  | 8                                                    | 6  | 5  | 3 | 2 | 1 | 0 | 0 | 0 | 0          |
| 265               | 270      | 10 | 8                                                    | 6  | 5  | 3 | 2 | 1 | 0 | 0 | 0 | 0          |
| 270               | 275      | 10 | 8                                                    | 7  | 5  | 4 | 2 | 1 | 0 | 0 | 0 | 0          |
| 275               | 280      | 10 | 8                                                    | 7  | 5  | 4 | 3 | 1 | 0 | 0 | 0 | 0          |
| 280               | 285      | 10 | 9                                                    | 7  | 6  | 4 | 3 | 2 | 0 | 0 | 0 | 0          |
| 285               | 290      | 10 | 9                                                    | 7  | 6  | 4 | 3 | 2 | 1 | 0 | 0 | 0          |
| 290               | 295      | 11 | 9                                                    | 7  | 6  | 4 | 3 | 2 | 1 | 0 | 0 | 0          |
| 295               | 300      | 11 | 9                                                    | 8  | 6  | 5 | 3 | 2 | 1 | 0 | 0 | 0          |
| 300               | 305      | 11 | 9                                                    | 8  | 6  | 5 | 3 | 2 | 1 | 0 | 0 | 0          |
| 305               | 310      | 11 | 10                                                   | 8  | 7  | 5 | 3 | 2 | 1 | 0 | 0 | 0          |
| 310               | 315      | 11 | 10                                                   | 8  | 7  | 5 | 4 | 2 | 1 | 0 | 0 | 0          |
| 315               | 320      | 12 | 10                                                   | 8  | 7  | 5 | 4 | 3 | 1 | 0 | 0 | 0          |
| 320               | 325      | 12 | 10                                                   | 9  | 7  | 6 | 4 | 3 | 2 | 0 | 0 | 0          |
| 325               | 330      | 12 | 10                                                   | 9  | 7  | 6 | 4 | 3 | 2 | 1 | 0 | 0          |
| 330               | 335      | 12 | 11                                                   | 9  | 8  | 6 | 4 | 3 | 2 | 1 | 0 | 0          |
| 335               | 340      | 13 | 11                                                   | 9  | 8  | 6 | 5 | 3 | 2 | 1 | 0 | 0          |
| 340               | 345      | 13 | 11                                                   | 9  | 8  | 6 | 5 | 3 | 2 | 1 | 0 | 0          |
| 345               | 350      | 13 | 11                                                   | 10 | 8  | 7 | 5 | 4 | 2 | 1 | 0 | 0          |
| 350               | 355      | 13 | 12                                                   | 10 | 8  | 7 | 5 | 4 | 2 | 1 | 0 | 0          |
| 355               | 360      | 13 | 12                                                   | 10 | 9  | 7 | 5 | 4 | 3 | 1 | 0 | 0          |
| 360               | 365      | 14 | 12                                                   | 10 | 9  | 7 | 6 | 4 | 3 | 2 | 0 | 0          |
| 365               | 370      | 14 | 12                                                   | 10 | 9  | 7 | 6 | 4 | 3 | 2 | 1 | 0          |
| 370               | 375      | 14 | 12                                                   | 11 | 9  | 8 | 6 | 5 | 3 | 2 | 1 | 0          |
| 375               | 380      | 14 | 13                                                   | 11 | 9  | 8 | 6 | 5 | 3 | 2 | 1 | 0          |
| 380               | 385      | 15 | 13                                                   | 11 | 10 | 8 | 6 | 5 | 3 | 2 | 1 | 0          |
| 385               | 390      | 15 | 13                                                   | 11 | 10 | 8 | 7 | 5 | 4 | 2 | 1 | 0          |
| 390               | 395      | 15 | 13                                                   | 12 | 10 | 8 | 7 | 5 | 4 | 3 | 1 | 0          |
| 395               | 400      | 15 | 14                                                   | 12 | 10 | 9 | 7 | 6 | 4 | 3 | 2 | 0          |

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# WEEKLY Payroll Period

| If the wages are- |          |    | And the number of withholding allowances claimed is- |    |    |    |    |    |    |    |    |            |
|-------------------|----------|----|------------------------------------------------------|----|----|----|----|----|----|----|----|------------|
| At                | But Less | 0  | 1                                                    | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 or more |
| Least             | Than     |    | The amount of income tax to be withheld is-          |    |    |    |    |    |    |    |    |            |
| 400               | 410      | 16 | 14                                                   | 12 | 10 | 9  | 7  | 6  | 4  | 3  | 2  | 1          |
| 410               | 420      | 16 | 14                                                   | 13 | 11 | 9  | 8  | 6  | 5  | 3  | 2  | 1          |
| 420               | 430      | 17 | 15                                                   | 13 | 11 | 10 | 8  | 7  | 5  | 4  | 2  | 1          |
| 430               | 440      | 17 | 15                                                   | 14 | 12 | 10 | 9  | 7  | 5  | 4  | 3  | 2          |
| 440               | 450      | 17 | 16                                                   | 14 | 12 | 11 | 9  | 7  | 6  | 4  | 3  | 2          |
|                   |          |    |                                                      |    |    |    |    |    |    |    |    |            |
| 450               | 460      | 18 | 16                                                   | 14 | 13 | 11 | 9  | 8  | 6  | 5  | 3  | 2          |
| 460               | 470      | 18 | 17                                                   | 15 | 13 | 11 | 10 | 8  | 7  | 5  | 4  | 2          |
| 470               | 480      | 19 | 17                                                   | 15 | 14 | 12 | 10 | 9  | 7  | 6  | 4  | 3          |
| 480               | 490      | 20 | 17                                                   | 16 | 14 | 12 | 11 | 9  | 7  | 6  | 4  | 3          |
| 490               | 500      | 20 | 18                                                   | 16 | 14 | 13 | 11 | 9  | 8  | 6  | 5  | 3          |
|                   |          |    |                                                      |    |    |    |    |    |    |    |    |            |
| 500               | 510      | 21 | 18                                                   | 17 | 15 | 13 | 11 | 10 | 8  | 7  | 5  | 4          |
| 510               | 520      | 21 | 19                                                   | 17 | 15 | 14 | 12 | 10 | 9  | 7  | 6  | 4          |
| 520               | 530      | 22 | 20                                                   | 18 | 16 | 14 | 12 | 11 | 9  | 8  | 6  | 4          |
| 530               | 540      | 23 | 20                                                   | 18 | 16 | 15 | 13 | 11 | 9  | 8  | 6  | 5          |
| 540               | 550      | 23 | 21                                                   | 19 | 17 | 15 | 13 | 12 | 10 | 8  | 7  | 5          |
|                   |          |    |                                                      |    |    |    |    |    |    |    |    |            |
| 550               | 560      | 24 | 21                                                   | 19 | 17 | 15 | 14 | 12 | 10 | 9  | 7  | 6          |
| 560               | 570      | 24 | 22                                                   | 20 | 18 | 16 | 14 | 12 | 11 | 9  | 8  | 6          |
| 570               | 580      | 25 | 23                                                   | 20 | 18 | 16 | 15 | 13 | 11 | 10 | 8  | 6          |
| 580               | 590      | 26 | 23                                                   | 21 | 19 | 17 | 15 | 13 | 12 | 10 | 8  | 7          |
| 590               | 600      | 26 | 24                                                   | 22 | 19 | 17 | 16 | 14 | 12 | 10 | 9  | 7          |
|                   |          |    |                                                      |    |    |    |    |    |    |    |    |            |
| 600               | 610      | 27 | 24                                                   | 22 | 20 | 18 | 16 | 14 | 13 | 11 | 9  | 8          |
| 610               | 620      | 27 | 25                                                   | 23 | 20 | 18 | 16 | 15 | 13 | 11 | 10 | 8          |
| 620               | 630      | 28 | 26                                                   | 23 | 21 | 19 | 17 | 15 | 13 | 12 | 10 | 8          |
| 630               | 640      | 29 | 26                                                   | 24 | 22 | 19 | 17 | 16 | 14 | 12 | 10 | 9          |
| 640               | 650      | 29 | 27                                                   | 25 | 22 | 20 | 18 | 16 | 14 | 13 | 11 | 9          |
|                   |          |    |                                                      |    |    |    |    |    |    |    |    |            |
| 650               | 660      | 30 | 27                                                   | 25 | 23 | 21 | 18 | 16 | 15 | 13 | 11 | 10         |
| 660               | 670      | 30 | 28                                                   | 26 | 23 | 21 | 19 | 17 | 15 | 13 | 12 | 10         |
| 670               | 680      | 31 | 29                                                   | 26 | 24 | 22 | 19 | 17 | 16 | 14 | 12 | 10         |
| 680               | 690      | 32 | 29                                                   | 27 | 25 | 22 | 20 | 18 | 16 | 14 | 13 | 11         |
| 690               | 700      | 32 | 30                                                   | 28 | 25 | 23 | 21 | 18 | 17 | 15 | 13 | 11         |
|                   |          |    |                                                      |    |    |    |    |    |    |    |    |            |
| 700               | 800      | 36 | 33                                                   | 31 | 29 | 26 | 24 | 22 | 19 | 17 | 16 | 14         |
| 800               | 900      | 42 | 40                                                   | 37 | 35 | 32 | 30 | 28 | 25 | 23 | 21 | 18         |
| 900               | 1000     | 49 | 46                                                   | 44 | 41 | 39 | 36 | 34 | 31 | 29 | 27 | 24         |
| 1000              | 1100     | 55 | 53                                                   | 50 | 48 | 45 | 43 | 40 | 38 | 35 | 33 | 30         |
| 1100              | 1200     | 62 | 59                                                   | 57 | 54 | 52 | 49 | 47 | 44 | 42 | 39 | 37         |
|                   |          |    |                                                      |    |    |    |    |    |    |    |    |            |
| 1200              | 1300     | 68 | 66                                                   | 63 | 61 | 58 | 56 | 53 | 51 | 48 | 46 | 43         |
| 1300              | 1400     | 75 | 72                                                   | 70 | 67 | 65 | 62 | 60 | 57 | 55 | 52 | 50         |
| 1400              | 1500     | 81 | 79                                                   | 76 | 74 | 71 | 69 | 66 | 64 | 61 | 59 | 56         |

\$1500 and over See Tables for Percentage Method of Withholding

# BIWEEKLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |   |   |   |   |   |   |   |   |   |            |
|-------------------|----------|------------------------------------------------------|---|---|---|---|---|---|---|---|---|------------|
| At                | But Less | 0                                                    | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |   |   |   |   |   |   |   |   |   |            |
| 80                | 85       | 2                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 85                | 90       | 3                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 90                | 95       | 3                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 95                | 100      | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 100               | 105      | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 105               | 110      | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 110               | 115      | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 115               | 120      | 4                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 120               | 125      | 4                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 125               | 130      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 130               | 135      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 135               | 140      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 140               | 145      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 145               | 150      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 150               | 155      | 5                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 155               | 160      | 5                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 160               | 165      | 5                                                    | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 165               | 170      | 5                                                    | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 170               | 175      | 5                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 175               | 180      | 5                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 180               | 185      | 5                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 185               | 190      | 6                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 190               | 195      | 6                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 195               | 200      | 6                                                    | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 200               | 205      | 6                                                    | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 205               | 210      | 6                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 210               | 215      | 6                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 215               | 220      | 7                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 220               | 225      | 7                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 225               | 230      | 7                                                    | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 230               | 235      | 7                                                    | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 235               | 240      | 7                                                    | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 240               | 245      | 7                                                    | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 245               | 250      | 8                                                    | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 250               | 255      | 8                                                    | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 255               | 260      | 8                                                    | 5 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 260               | 265      | 8                                                    | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 265               | 270      | 8                                                    | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 270               | 275      | 9                                                    | 6 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 275               | 280      | 9                                                    | 6 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |

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# BIWEEKLY Payroll Period

| If the wages are-                           |                  |    | And the number of withholding allowances claimed is- |    |    |    |    |    |    |   |   |               |
|---------------------------------------------|------------------|----|------------------------------------------------------|----|----|----|----|----|----|---|---|---------------|
| At<br>Least                                 | But Less<br>Than | 0  | 1                                                    | 2  | 3  | 4  | 5  | 6  | 7  | 8 | 9 | 10 or<br>more |
| The amount of income tax to be withheld is- |                  |    |                                                      |    |    |    |    |    |    |   |   |               |
| 280                                         | 290              | 9  | 6                                                    | 4  | 2  | 0  | 0  | 0  | 0  | 0 | 0 | 0             |
| 290                                         | 300              | 9  | 7                                                    | 4  | 2  | 0  | 0  | 0  | 0  | 0 | 0 | 0             |
| 300                                         | 310              | 10 | 7                                                    | 5  | 2  | 0  | 0  | 0  | 0  | 0 | 0 | 0             |
| 310                                         | 320              | 10 | 7                                                    | 5  | 3  | 0  | 0  | 0  | 0  | 0 | 0 | 0             |
| 320                                         | 330              | 11 | 8                                                    | 5  | 3  | 1  | 0  | 0  | 0  | 0 | 0 | 0             |
| 330                                         | 340              | 11 | 8                                                    | 5  | 3  | 1  | 0  | 0  | 0  | 0 | 0 | 0             |
| 340                                         | 350              | 11 | 8                                                    | 6  | 3  | 1  | 0  | 0  | 0  | 0 | 0 | 0             |
| 350                                         | 360              | 12 | 9                                                    | 6  | 4  | 1  | 0  | 0  | 0  | 0 | 0 | 0             |
| 360                                         | 370              | 12 | 9                                                    | 6  | 4  | 2  | 0  | 0  | 0  | 0 | 0 | 0             |
| 370                                         | 380              | 13 | 10                                                   | 7  | 4  | 2  | 0  | 0  | 0  | 0 | 0 | 0             |
| 380                                         | 390              | 13 | 10                                                   | 7  | 5  | 2  | 0  | 0  | 0  | 0 | 0 | 0             |
| 390                                         | 400              | 13 | 10                                                   | 7  | 5  | 3  | 0  | 0  | 0  | 0 | 0 | 0             |
| 400                                         | 410              | 14 | 11                                                   | 8  | 5  | 3  | 1  | 0  | 0  | 0 | 0 | 0             |
| 410                                         | 420              | 14 | 11                                                   | 8  | 6  | 3  | 1  | 0  | 0  | 0 | 0 | 0             |
| 420                                         | 430              | 15 | 12                                                   | 9  | 6  | 4  | 1  | 0  | 0  | 0 | 0 | 0             |
| 430                                         | 440              | 15 | 12                                                   | 9  | 6  | 4  | 2  | 0  | 0  | 0 | 0 | 0             |
| 440                                         | 450              | 15 | 12                                                   | 9  | 6  | 4  | 2  | 0  | 0  | 0 | 0 | 0             |
| 450                                         | 460              | 16 | 13                                                   | 10 | 7  | 4  | 2  | 0  | 0  | 0 | 0 | 0             |
| 460                                         | 470              | 16 | 13                                                   | 10 | 7  | 5  | 2  | 0  | 0  | 0 | 0 | 0             |
| 470                                         | 480              | 17 | 14                                                   | 11 | 7  | 5  | 3  | 0  | 0  | 0 | 0 | 0             |
| 480                                         | 490              | 17 | 14                                                   | 11 | 8  | 5  | 3  | 1  | 0  | 0 | 0 | 0             |
| 490                                         | 500              | 17 | 14                                                   | 11 | 8  | 6  | 3  | 1  | 0  | 0 | 0 | 0             |
| 500                                         | 520              | 18 | 15                                                   | 12 | 9  | 6  | 4  | 1  | 0  | 0 | 0 | 0             |
| 520                                         | 540              | 19 | 16                                                   | 13 | 10 | 7  | 4  | 2  | 0  | 0 | 0 | 0             |
| 540                                         | 560              | 20 | 17                                                   | 14 | 10 | 7  | 5  | 3  | 0  | 0 | 0 | 0             |
| 560                                         | 580              | 20 | 17                                                   | 14 | 11 | 8  | 6  | 3  | 1  | 0 | 0 | 0             |
| 580                                         | 600              | 21 | 18                                                   | 15 | 12 | 9  | 6  | 4  | 2  | 0 | 0 | 0             |
| 600                                         | 620              | 22 | 19                                                   | 16 | 13 | 10 | 7  | 4  | 2  | 0 | 0 | 0             |
| 620                                         | 640              | 23 | 20                                                   | 17 | 14 | 11 | 8  | 5  | 3  | 0 | 0 | 0             |
| 640                                         | 660              | 24 | 21                                                   | 18 | 14 | 11 | 8  | 6  | 3  | 1 | 0 | 0             |
| 660                                         | 680              | 25 | 21                                                   | 18 | 15 | 12 | 9  | 6  | 4  | 2 | 0 | 0             |
| 680                                         | 700              | 26 | 22                                                   | 19 | 16 | 13 | 10 | 7  | 5  | 2 | 0 | 0             |
| 700                                         | 720              | 27 | 23                                                   | 20 | 17 | 14 | 11 | 8  | 5  | 3 | 1 | 0             |
| 720                                         | 740              | 28 | 24                                                   | 21 | 18 | 15 | 12 | 8  | 6  | 3 | 1 | 0             |
| 740                                         | 760              | 29 | 25                                                   | 22 | 18 | 15 | 12 | 9  | 6  | 4 | 2 | 0             |
| 760                                         | 780              | 29 | 26                                                   | 23 | 19 | 16 | 13 | 10 | 7  | 5 | 2 | 0             |
| 780                                         | 800              | 30 | 27                                                   | 23 | 20 | 17 | 14 | 11 | 8  | 5 | 3 | 1             |
| 800                                         | 820              | 31 | 28                                                   | 24 | 21 | 18 | 15 | 12 | 9  | 6 | 4 | 1             |
| 820                                         | 840              | 32 | 29                                                   | 25 | 22 | 19 | 16 | 12 | 9  | 6 | 4 | 2             |
| 840                                         | 860              | 33 | 30                                                   | 26 | 23 | 19 | 16 | 13 | 10 | 7 | 5 | 2             |

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# BIWEEKLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |     |     |     |     |     |     |     |     |     |            |
|-------------------|----------|------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| At                | But Less | 0                                                    | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |     |     |     |     |     |     |     |     |     |            |
| 860               | 880      | 34                                                   | 30  | 27  | 24  | 20  | 17  | 14  | 11  | 8   | 5   | 3          |
| 880               | 900      | 35                                                   | 31  | 28  | 24  | 21  | 18  | 15  | 12  | 9   | 6   | 4          |
| 900               | 920      | 36                                                   | 32  | 29  | 25  | 22  | 19  | 16  | 13  | 9   | 7   | 4          |
| 920               | 940      | 37                                                   | 33  | 30  | 26  | 23  | 20  | 16  | 13  | 10  | 7   | 5          |
| 940               | 960      | 38                                                   | 34  | 31  | 27  | 24  | 20  | 17  | 14  | 11  | 8   | 5          |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 960               | 980      | 39                                                   | 35  | 32  | 28  | 25  | 21  | 18  | 15  | 12  | 9   | 6          |
| 980               | 1000     | 40                                                   | 36  | 32  | 29  | 26  | 22  | 19  | 16  | 13  | 10  | 7          |
| 1000              | 1020     | 42                                                   | 37  | 33  | 30  | 26  | 23  | 20  | 17  | 13  | 10  | 7          |
| 1020              | 1040     | 43                                                   | 38  | 34  | 31  | 27  | 24  | 20  | 17  | 14  | 11  | 8          |
| 1040              | 1060     | 44                                                   | 39  | 35  | 32  | 28  | 25  | 21  | 18  | 15  | 12  | 9          |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 1060              | 1080     | 45                                                   | 41  | 36  | 33  | 29  | 26  | 22  | 19  | 16  | 13  | 10         |
| 1080              | 1100     | 46                                                   | 42  | 37  | 33  | 30  | 27  | 23  | 20  | 17  | 14  | 11         |
| 1100              | 1120     | 48                                                   | 43  | 38  | 34  | 31  | 27  | 24  | 21  | 17  | 14  | 11         |
| 1120              | 1140     | 49                                                   | 44  | 40  | 35  | 32  | 28  | 25  | 21  | 18  | 15  | 12         |
| 1140              | 1160     | 50                                                   | 45  | 41  | 36  | 33  | 29  | 26  | 22  | 19  | 16  | 13         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 1160              | 1180     | 51                                                   | 47  | 42  | 37  | 34  | 30  | 27  | 23  | 20  | 17  | 14         |
| 1180              | 1200     | 52                                                   | 48  | 43  | 39  | 35  | 31  | 28  | 24  | 21  | 18  | 15         |
| 1200              | 1220     | 54                                                   | 49  | 44  | 40  | 35  | 32  | 28  | 25  | 22  | 18  | 15         |
| 1220              | 1240     | 55                                                   | 50  | 46  | 41  | 36  | 33  | 29  | 26  | 22  | 19  | 16         |
| 1240              | 1260     | 56                                                   | 51  | 47  | 42  | 38  | 34  | 30  | 27  | 23  | 20  | 17         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 1260              | 1280     | 57                                                   | 53  | 48  | 43  | 39  | 35  | 31  | 28  | 24  | 21  | 18         |
| 1280              | 1300     | 58                                                   | 54  | 49  | 45  | 40  | 36  | 32  | 29  | 25  | 22  | 19         |
| 1300              | 1320     | 60                                                   | 55  | 50  | 46  | 41  | 36  | 33  | 30  | 26  | 23  | 19         |
| 1320              | 1420     | 63                                                   | 59  | 54  | 49  | 45  | 40  | 36  | 32  | 29  | 25  | 22         |
| 1420              | 1520     | 70                                                   | 65  | 60  | 55  | 51  | 46  | 41  | 37  | 33  | 30  | 26         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 1520              | 1620     | 76                                                   | 71  | 66  | 61  | 57  | 52  | 47  | 43  | 38  | 34  | 31         |
| 1620              | 1720     | 83                                                   | 78  | 73  | 68  | 63  | 58  | 53  | 49  | 44  | 40  | 35         |
| 1720              | 1820     | 89                                                   | 84  | 79  | 74  | 69  | 64  | 59  | 55  | 50  | 46  | 41         |
| 1820              | 1920     | 96                                                   | 91  | 86  | 81  | 76  | 71  | 66  | 61  | 56  | 52  | 47         |
| 1920              | 2020     | 102                                                  | 97  | 92  | 87  | 82  | 77  | 72  | 67  | 62  | 58  | 53         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 2020              | 2120     | 109                                                  | 104 | 99  | 94  | 89  | 84  | 79  | 74  | 69  | 64  | 59         |
| 2120              | 2220     | 115                                                  | 110 | 105 | 100 | 95  | 90  | 85  | 80  | 75  | 70  | 65         |
| 2220              | 2320     | 122                                                  | 117 | 112 | 107 | 102 | 97  | 92  | 87  | 82  | 77  | 72         |
| 2320              | 2420     | 128                                                  | 123 | 118 | 113 | 108 | 103 | 98  | 93  | 88  | 83  | 78         |
| 2420              | 2520     | 135                                                  | 130 | 125 | 120 | 115 | 110 | 105 | 100 | 95  | 90  | 85         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 2520              | 2620     | 141                                                  | 136 | 131 | 126 | 121 | 116 | 111 | 106 | 101 | 96  | 91         |
| 2620              | 2720     | 148                                                  | 143 | 138 | 133 | 128 | 123 | 118 | 113 | 108 | 103 | 98         |
| 2720              | 2820     | 154                                                  | 149 | 144 | 139 | 134 | 129 | 124 | 119 | 114 | 109 | 104        |
| 2820              | 2920     | 161                                                  | 156 | 151 | 146 | 141 | 136 | 131 | 126 | 121 | 116 | 111        |
| 2920              | 3020     | 167                                                  | 162 | 157 | 152 | 147 | 142 | 137 | 132 | 127 | 122 | 117        |

\$3020 and over See Tables for Percentage Method of Withholding

# SEMIMONTHLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |   |   |   |   |   |   |   |   |   |            |
|-------------------|----------|------------------------------------------------------|---|---|---|---|---|---|---|---|---|------------|
| At                | But Less | 0                                                    | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |   |   |   |   |   |   |   |   |   |            |
| 85                | 90       | 3                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 90                | 95       | 3                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 95                | 100      | 3                                                    | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 100               | 105      | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 105               | 110      | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 110               | 115      | 3                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 115               | 120      | 4                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 120               | 125      | 4                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 125               | 130      | 4                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 130               | 135      | 4                                                    | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 135               | 140      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 140               | 145      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 145               | 150      | 4                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 150               | 155      | 5                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 155               | 160      | 5                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 160               | 165      | 5                                                    | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 165               | 170      | 5                                                    | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 170               | 175      | 5                                                    | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 175               | 180      | 5                                                    | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 180               | 185      | 5                                                    | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 185               | 190      | 6                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 190               | 195      | 6                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 195               | 200      | 6                                                    | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 200               | 205      | 6                                                    | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 205               | 210      | 6                                                    | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 210               | 215      | 6                                                    | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 215               | 220      | 7                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 220               | 225      | 7                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 225               | 230      | 7                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 230               | 235      | 7                                                    | 4 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 235               | 240      | 7                                                    | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 240               | 245      | 7                                                    | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 245               | 250      | 7                                                    | 5 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 250               | 255      | 8                                                    | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 255               | 260      | 8                                                    | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 260               | 265      | 8                                                    | 5 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 265               | 270      | 8                                                    | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 270               | 275      | 8                                                    | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 275               | 280      | 9                                                    | 6 | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 280               | 290      | 9                                                    | 6 | 4 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0          |

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# SEMIMONTHLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |    |    |    |    |    |   |   |   |   |            |
|-------------------|----------|------------------------------------------------------|----|----|----|----|----|---|---|---|---|------------|
| At                | But Less | 0                                                    | 1  | 2  | 3  | 4  | 5  | 6 | 7 | 8 | 9 | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |    |    |    |    |    |   |   |   |   |            |
| 290               | 300      | 9                                                    | 6  | 4  | 1  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 300               | 310      | 10                                                   | 7  | 4  | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 310               | 320      | 10                                                   | 7  | 4  | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 320               | 330      | 11                                                   | 7  | 5  | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 330               | 340      | 11                                                   | 8  | 5  | 3  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 340               | 350      | 11                                                   | 8  | 5  | 3  | 0  | 0  | 0 | 0 | 0 | 0 | 0          |
| 350               | 360      | 12                                                   | 8  | 6  | 3  | 1  | 0  | 0 | 0 | 0 | 0 | 0          |
| 360               | 370      | 12                                                   | 9  | 6  | 3  | 1  | 0  | 0 | 0 | 0 | 0 | 0          |
| 370               | 380      | 13                                                   | 9  | 6  | 4  | 1  | 0  | 0 | 0 | 0 | 0 | 0          |
| 380               | 390      | 13                                                   | 10 | 7  | 4  | 2  | 0  | 0 | 0 | 0 | 0 | 0          |
| 390               | 400      | 13                                                   | 10 | 7  | 4  | 2  | 0  | 0 | 0 | 0 | 0 | 0          |
| 400               | 410      | 14                                                   | 10 | 7  | 5  | 2  | 0  | 0 | 0 | 0 | 0 | 0          |
| 410               | 420      | 14                                                   | 11 | 7  | 5  | 2  | 0  | 0 | 0 | 0 | 0 | 0          |
| 420               | 430      | 15                                                   | 11 | 8  | 5  | 3  | 0  | 0 | 0 | 0 | 0 | 0          |
| 430               | 440      | 15                                                   | 12 | 8  | 6  | 3  | 1  | 0 | 0 | 0 | 0 | 0          |
| 440               | 450      | 15                                                   | 12 | 9  | 6  | 3  | 1  | 0 | 0 | 0 | 0 | 0          |
| 450               | 460      | 16                                                   | 12 | 9  | 6  | 4  | 1  | 0 | 0 | 0 | 0 | 0          |
| 460               | 470      | 16                                                   | 13 | 9  | 6  | 4  | 1  | 0 | 0 | 0 | 0 | 0          |
| 470               | 480      | 17                                                   | 13 | 10 | 7  | 4  | 2  | 0 | 0 | 0 | 0 | 0          |
| 480               | 490      | 17                                                   | 14 | 10 | 7  | 5  | 2  | 0 | 0 | 0 | 0 | 0          |
| 490               | 500      | 17                                                   | 14 | 11 | 7  | 5  | 2  | 0 | 0 | 0 | 0 | 0          |
| 500               | 510      | 18                                                   | 14 | 11 | 8  | 5  | 3  | 0 | 0 | 0 | 0 | 0          |
| 510               | 520      | 18                                                   | 15 | 11 | 8  | 5  | 3  | 0 | 0 | 0 | 0 | 0          |
| 520               | 530      | 19                                                   | 15 | 12 | 9  | 6  | 3  | 1 | 0 | 0 | 0 | 0          |
| 530               | 540      | 19                                                   | 16 | 12 | 9  | 6  | 4  | 1 | 0 | 0 | 0 | 0          |
| 540               | 550      | 19                                                   | 16 | 13 | 9  | 6  | 4  | 1 | 0 | 0 | 0 | 0          |
| 550               | 560      | 20                                                   | 16 | 13 | 10 | 7  | 4  | 2 | 0 | 0 | 0 | 0          |
| 560               | 570      | 20                                                   | 17 | 13 | 10 | 7  | 4  | 2 | 0 | 0 | 0 | 0          |
| 570               | 580      | 21                                                   | 17 | 14 | 11 | 7  | 5  | 2 | 0 | 0 | 0 | 0          |
| 580               | 590      | 21                                                   | 18 | 14 | 11 | 8  | 5  | 3 | 0 | 0 | 0 | 0          |
| 590               | 600      | 21                                                   | 18 | 15 | 11 | 8  | 5  | 3 | 0 | 0 | 0 | 0          |
| 600               | 620      | 22                                                   | 19 | 15 | 12 | 9  | 6  | 3 | 1 | 0 | 0 | 0          |
| 620               | 640      | 23                                                   | 19 | 16 | 13 | 9  | 6  | 4 | 1 | 0 | 0 | 0          |
| 640               | 660      | 24                                                   | 20 | 17 | 14 | 10 | 7  | 5 | 2 | 0 | 0 | 0          |
| 660               | 680      | 25                                                   | 21 | 18 | 14 | 11 | 8  | 5 | 3 | 0 | 0 | 0          |
| 680               | 700      | 25                                                   | 22 | 18 | 15 | 12 | 8  | 6 | 3 | 1 | 0 | 0          |
| 700               | 720      | 26                                                   | 23 | 19 | 16 | 13 | 9  | 6 | 4 | 1 | 0 | 0          |
| 720               | 740      | 27                                                   | 23 | 20 | 17 | 13 | 10 | 7 | 4 | 2 | 0 | 0          |
| 740               | 760      | 28                                                   | 24 | 21 | 18 | 14 | 11 | 8 | 5 | 3 | 0 | 0          |
| 760               | 780      | 29                                                   | 25 | 22 | 18 | 15 | 12 | 8 | 6 | 3 | 1 | 0          |

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# SEMIMONTHLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |     |     |     |     |     |     |     |    |    |            |
|-------------------|----------|------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|----|----|------------|
| At                | But Less | 0                                                    | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8  | 9  | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |     |     |     |     |     |     |     |    |    |            |
| 780               | 800      | 30                                                   | 26  | 22  | 19  | 16  | 12  | 9   | 6   | 4  | 1  | 0          |
| 800               | 820      | 31                                                   | 27  | 23  | 20  | 17  | 13  | 10  | 7   | 4  | 2  | 0          |
| 820               | 840      | 32                                                   | 28  | 24  | 21  | 17  | 14  | 11  | 7   | 5  | 2  | 0          |
| 840               | 860      | 33                                                   | 29  | 25  | 22  | 18  | 15  | 12  | 8   | 6  | 3  | 1          |
| 860               | 880      | 34                                                   | 30  | 26  | 22  | 19  | 16  | 12  | 9   | 6  | 4  | 1          |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 880               | 900      | 34                                                   | 31  | 27  | 23  | 20  | 16  | 13  | 10  | 7  | 4  | 2          |
| 900               | 920      | 35                                                   | 32  | 28  | 24  | 21  | 17  | 14  | 11  | 7  | 5  | 2          |
| 920               | 940      | 36                                                   | 32  | 29  | 25  | 21  | 18  | 15  | 11  | 8  | 5  | 3          |
| 940               | 960      | 37                                                   | 33  | 30  | 26  | 22  | 19  | 16  | 12  | 9  | 6  | 4          |
| 960               | 980      | 38                                                   | 34  | 31  | 27  | 23  | 20  | 16  | 13  | 10 | 7  | 4          |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 980               | 1000     | 39                                                   | 35  | 31  | 28  | 24  | 20  | 17  | 14  | 10 | 7  | 5          |
| 1000              | 1020     | 40                                                   | 36  | 32  | 29  | 25  | 21  | 18  | 15  | 11 | 8  | 5          |
| 1020              | 1040     | 41                                                   | 37  | 33  | 29  | 26  | 22  | 19  | 15  | 12 | 9  | 6          |
| 1040              | 1060     | 42                                                   | 38  | 34  | 30  | 27  | 23  | 20  | 16  | 13 | 10 | 7          |
| 1060              | 1080     | 44                                                   | 39  | 35  | 31  | 28  | 24  | 20  | 17  | 14 | 10 | 7          |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 1080              | 1100     | 45                                                   | 40  | 36  | 32  | 28  | 25  | 21  | 18  | 14 | 11 | 8          |
| 1100              | 1120     | 46                                                   | 41  | 37  | 33  | 29  | 26  | 22  | 19  | 15 | 12 | 9          |
| 1120              | 1140     | 47                                                   | 42  | 38  | 34  | 30  | 26  | 23  | 19  | 16 | 13 | 9          |
| 1140              | 1160     | 48                                                   | 43  | 39  | 35  | 31  | 27  | 24  | 20  | 17 | 14 | 10         |
| 1160              | 1180     | 50                                                   | 45  | 40  | 36  | 32  | 28  | 25  | 21  | 18 | 14 | 11         |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 1180              | 1200     | 51                                                   | 46  | 41  | 37  | 33  | 29  | 25  | 22  | 18 | 15 | 12         |
| 1200              | 1220     | 52                                                   | 47  | 42  | 38  | 34  | 30  | 26  | 23  | 19 | 16 | 13         |
| 1220              | 1240     | 53                                                   | 48  | 43  | 38  | 35  | 31  | 27  | 23  | 20 | 17 | 13         |
| 1240              | 1260     | 54                                                   | 49  | 44  | 39  | 36  | 32  | 28  | 24  | 21 | 18 | 14         |
| 1260              | 1280     | 56                                                   | 51  | 46  | 41  | 37  | 33  | 29  | 25  | 22 | 18 | 15         |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 1280              | 1300     | 57                                                   | 52  | 47  | 42  | 37  | 34  | 30  | 26  | 22 | 19 | 16         |
| 1300              | 1320     | 58                                                   | 53  | 48  | 43  | 38  | 35  | 31  | 27  | 23 | 20 | 17         |
| 1320              | 1340     | 59                                                   | 54  | 49  | 44  | 39  | 35  | 32  | 28  | 24 | 21 | 17         |
| 1340              | 1360     | 60                                                   | 55  | 50  | 45  | 40  | 36  | 33  | 29  | 25 | 22 | 18         |
| 1360              | 1380     | 62                                                   | 57  | 52  | 47  | 42  | 37  | 34  | 30  | 26 | 22 | 19         |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 1380              | 1480     | 65                                                   | 60  | 55  | 50  | 45  | 40  | 36  | 32  | 29 | 25 | 21         |
| 1480              | 1580     | 71                                                   | 66  | 61  | 56  | 51  | 46  | 41  | 37  | 33 | 29 | 26         |
| 1580              | 1680     | 78                                                   | 72  | 67  | 62  | 57  | 52  | 47  | 42  | 38 | 34 | 30         |
| 1680              | 1780     | 84                                                   | 79  | 73  | 68  | 63  | 58  | 53  | 48  | 43 | 38 | 35         |
| 1780              | 1880     | 91                                                   | 85  | 80  | 75  | 69  | 64  | 59  | 54  | 49 | 44 | 39         |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 1880              | 1980     | 97                                                   | 92  | 86  | 81  | 76  | 70  | 65  | 60  | 55 | 50 | 45         |
| 1980              | 2080     | 104                                                  | 98  | 93  | 88  | 82  | 77  | 71  | 66  | 61 | 56 | 51         |
| 2080              | 2180     | 110                                                  | 105 | 99  | 94  | 89  | 83  | 78  | 72  | 67 | 62 | 57         |
| 2180              | 2280     | 117                                                  | 111 | 106 | 101 | 95  | 90  | 84  | 79  | 73 | 68 | 63         |
| 2280              | 2380     | 123                                                  | 118 | 112 | 107 | 102 | 96  | 91  | 85  | 80 | 75 | 69         |
|                   |          |                                                      |     |     |     |     |     |     |     |    |    |            |
| 2380              | 2480     | 130                                                  | 124 | 119 | 114 | 108 | 103 | 97  | 92  | 86 | 81 | 76         |
| 2480              | 2580     | 136                                                  | 131 | 125 | 120 | 115 | 109 | 104 | 98  | 93 | 88 | 82         |
| 2580              | 2680     | 143                                                  | 137 | 132 | 127 | 121 | 116 | 110 | 105 | 99 | 94 | 89         |

\$2680 and over See Tables for Percentage Method of Withholding

# MONTHLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |    |    |    |   |   |   |   |   |   |            |
|-------------------|----------|------------------------------------------------------|----|----|----|---|---|---|---|---|---|------------|
| At                | But Less | 0                                                    | 1  | 2  | 3  | 4 | 5 | 6 | 7 | 8 | 9 | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |    |    |    |   |   |   |   |   |   |            |
| 170               | 180      | 5                                                    | 0  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 180               | 190      | 6                                                    | 1  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 190               | 200      | 6                                                    | 1  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 200               | 210      | 6                                                    | 1  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 210               | 220      | 6                                                    | 1  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
|                   |          |                                                      |    |    |    |   |   |   |   |   |   |            |
| 220               | 230      | 7                                                    | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 230               | 240      | 7                                                    | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 240               | 250      | 7                                                    | 2  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 250               | 260      | 8                                                    | 3  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 260               | 270      | 8                                                    | 3  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
|                   |          |                                                      |    |    |    |   |   |   |   |   |   |            |
| 270               | 280      | 8                                                    | 3  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 280               | 290      | 9                                                    | 4  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 290               | 300      | 9                                                    | 4  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 300               | 320      | 9                                                    | 4  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 320               | 340      | 10                                                   | 5  | 0  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
|                   |          |                                                      |    |    |    |   |   |   |   |   |   |            |
| 340               | 360      | 11                                                   | 6  | 1  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 360               | 380      | 11                                                   | 6  | 1  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 380               | 400      | 12                                                   | 7  | 2  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 400               | 420      | 12                                                   | 7  | 2  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 420               | 440      | 13                                                   | 8  | 3  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
|                   |          |                                                      |    |    |    |   |   |   |   |   |   |            |
| 440               | 460      | 14                                                   | 9  | 4  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 460               | 480      | 14                                                   | 9  | 4  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 480               | 500      | 15                                                   | 10 | 5  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 500               | 520      | 15                                                   | 10 | 5  | 0  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 520               | 540      | 16                                                   | 11 | 6  | 1  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
|                   |          |                                                      |    |    |    |   |   |   |   |   |   |            |
| 540               | 560      | 17                                                   | 12 | 7  | 2  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 560               | 580      | 18                                                   | 12 | 7  | 2  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 580               | 600      | 19                                                   | 13 | 8  | 3  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 600               | 620      | 19                                                   | 13 | 8  | 3  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 620               | 640      | 20                                                   | 14 | 9  | 4  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
|                   |          |                                                      |    |    |    |   |   |   |   |   |   |            |
| 640               | 660      | 21                                                   | 15 | 10 | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 660               | 680      | 22                                                   | 15 | 10 | 5  | 0 | 0 | 0 | 0 | 0 | 0 | 0          |
| 680               | 700      | 23                                                   | 16 | 11 | 6  | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 700               | 720      | 23                                                   | 17 | 11 | 6  | 1 | 0 | 0 | 0 | 0 | 0 | 0          |
| 720               | 740      | 24                                                   | 18 | 12 | 7  | 2 | 0 | 0 | 0 | 0 | 0 | 0          |
|                   |          |                                                      |    |    |    |   |   |   |   |   |   |            |
| 740               | 760      | 25                                                   | 18 | 13 | 8  | 3 | 0 | 0 | 0 | 0 | 0 | 0          |
| 760               | 780      | 26                                                   | 19 | 13 | 8  | 3 | 0 | 0 | 0 | 0 | 0 | 0          |
| 780               | 800      | 27                                                   | 20 | 14 | 9  | 4 | 0 | 0 | 0 | 0 | 0 | 0          |
| 800               | 820      | 27                                                   | 21 | 14 | 9  | 4 | 0 | 0 | 0 | 0 | 0 | 0          |
| 820               | 840      | 28                                                   | 22 | 15 | 10 | 5 | 0 | 0 | 0 | 0 | 0 | 0          |

(continued on next page)

# MONTHLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |    |    |    |    |    |    |    |    |    |            |
|-------------------|----------|------------------------------------------------------|----|----|----|----|----|----|----|----|----|------------|
| At                | But Less | 0                                                    | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |    |    |    |    |    |    |    |    |    |            |
| 840               | 860      | 29                                                   | 22 | 16 | 11 | 6  | 1  | 0  | 0  | 0  | 0  | 0          |
| 860               | 880      | 30                                                   | 23 | 16 | 11 | 6  | 1  | 0  | 0  | 0  | 0  | 0          |
| 880               | 900      | 31                                                   | 24 | 17 | 12 | 7  | 2  | 0  | 0  | 0  | 0  | 0          |
| 900               | 920      | 31                                                   | 25 | 18 | 12 | 7  | 2  | 0  | 0  | 0  | 0  | 0          |
| 920               | 940      | 32                                                   | 26 | 19 | 13 | 8  | 3  | 0  | 0  | 0  | 0  | 0          |
| 940               | 960      | 33                                                   | 26 | 20 | 14 | 9  | 4  | 0  | 0  | 0  | 0  | 0          |
| 960               | 980      | 34                                                   | 27 | 20 | 14 | 9  | 4  | 0  | 0  | 0  | 0  | 0          |
| 980               | 1000     | 35                                                   | 28 | 21 | 15 | 10 | 5  | 0  | 0  | 0  | 0  | 0          |
| 1000              | 1020     | 35                                                   | 29 | 22 | 15 | 10 | 5  | 0  | 0  | 0  | 0  | 0          |
| 1020              | 1040     | 36                                                   | 30 | 23 | 16 | 11 | 6  | 1  | 0  | 0  | 0  | 0          |
| 1040              | 1060     | 37                                                   | 30 | 24 | 17 | 12 | 7  | 2  | 0  | 0  | 0  | 0          |
| 1060              | 1080     | 38                                                   | 31 | 24 | 18 | 12 | 7  | 2  | 0  | 0  | 0  | 0          |
| 1080              | 1100     | 39                                                   | 32 | 25 | 19 | 13 | 8  | 3  | 0  | 0  | 0  | 0          |
| 1100              | 1140     | 40                                                   | 33 | 26 | 20 | 14 | 9  | 4  | 0  | 0  | 0  | 0          |
| 1140              | 1180     | 41                                                   | 35 | 28 | 21 | 15 | 10 | 5  | 0  | 0  | 0  | 0          |
| 1180              | 1220     | 43                                                   | 36 | 30 | 23 | 16 | 11 | 6  | 1  | 0  | 0  | 0          |
| 1220              | 1260     | 45                                                   | 38 | 31 | 25 | 18 | 12 | 7  | 2  | 0  | 0  | 0          |
| 1260              | 1300     | 46                                                   | 40 | 33 | 26 | 20 | 13 | 8  | 3  | 0  | 0  | 0          |
| 1300              | 1340     | 48                                                   | 41 | 34 | 28 | 21 | 15 | 10 | 5  | 0  | 0  | 0          |
| 1340              | 1380     | 50                                                   | 43 | 36 | 29 | 23 | 16 | 11 | 6  | 1  | 0  | 0          |
| 1380              | 1420     | 52                                                   | 44 | 38 | 31 | 24 | 18 | 12 | 7  | 2  | 0  | 0          |
| 1420              | 1460     | 54                                                   | 46 | 39 | 33 | 26 | 19 | 13 | 8  | 3  | 0  | 0          |
| 1460              | 1500     | 55                                                   | 48 | 41 | 34 | 28 | 21 | 14 | 9  | 4  | 0  | 0          |
| 1500              | 1540     | 57                                                   | 50 | 42 | 36 | 29 | 22 | 16 | 11 | 6  | 1  | 0          |
| 1540              | 1580     | 59                                                   | 51 | 44 | 37 | 31 | 24 | 17 | 12 | 7  | 2  | 0          |
| 1580              | 1620     | 61                                                   | 53 | 46 | 39 | 32 | 26 | 19 | 13 | 8  | 3  | 0          |
| 1620              | 1660     | 63                                                   | 55 | 48 | 41 | 34 | 27 | 21 | 14 | 9  | 4  | 0          |
| 1660              | 1700     | 64                                                   | 57 | 49 | 42 | 36 | 29 | 22 | 16 | 10 | 5  | 0          |
| 1700              | 1740     | 66                                                   | 59 | 51 | 44 | 37 | 30 | 24 | 17 | 12 | 7  | 2          |
| 1740              | 1780     | 68                                                   | 60 | 53 | 45 | 39 | 32 | 25 | 19 | 13 | 8  | 3          |
| 1780              | 1820     | 70                                                   | 62 | 55 | 47 | 40 | 34 | 27 | 20 | 14 | 9  | 4          |
| 1820              | 1860     | 72                                                   | 64 | 57 | 49 | 42 | 35 | 29 | 22 | 15 | 10 | 5          |
| 1860              | 1900     | 73                                                   | 66 | 58 | 51 | 44 | 37 | 30 | 24 | 17 | 11 | 6          |
| 1900              | 1940     | 75                                                   | 68 | 60 | 53 | 45 | 38 | 32 | 25 | 18 | 13 | 8          |
| 1940              | 1980     | 77                                                   | 69 | 62 | 54 | 47 | 40 | 33 | 27 | 20 | 14 | 9          |
| 1980              | 2020     | 79                                                   | 71 | 64 | 56 | 49 | 42 | 35 | 28 | 22 | 15 | 10         |
| 2020              | 2060     | 81                                                   | 73 | 66 | 58 | 51 | 43 | 37 | 30 | 23 | 17 | 11         |
| 2060              | 2100     | 84                                                   | 75 | 67 | 60 | 52 | 45 | 38 | 32 | 25 | 18 | 12         |
| 2100              | 2140     | 86                                                   | 77 | 69 | 62 | 54 | 47 | 40 | 33 | 26 | 20 | 14         |
| 2140              | 2180     | 88                                                   | 78 | 71 | 63 | 56 | 48 | 41 | 35 | 28 | 21 | 15         |

(continued on next page)

# MONTHLY Payroll Period

| If the wages are- |          | And the number of withholding allowances claimed is- |     |     |     |     |     |     |     |     |     |            |
|-------------------|----------|------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------|
| At                | But Less | 0                                                    | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10 or more |
| Least             | Than     | The amount of income tax to be withheld is-          |     |     |     |     |     |     |     |     |     |            |
| 2180              | 2220     | 91                                                   | 81  | 73  | 65  | 58  | 50  | 43  | 36  | 30  | 23  | 16         |
| 2220              | 2260     | 93                                                   | 83  | 75  | 67  | 60  | 52  | 45  | 38  | 31  | 25  | 18         |
| 2260              | 2300     | 96                                                   | 86  | 76  | 69  | 61  | 54  | 46  | 40  | 33  | 26  | 20         |
| 2300              | 2340     | 98                                                   | 88  | 78  | 71  | 63  | 56  | 48  | 41  | 34  | 28  | 21         |
| 2340              | 2380     | 100                                                  | 90  | 80  | 72  | 65  | 57  | 50  | 43  | 36  | 29  | 23         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 2380              | 2420     | 103                                                  | 93  | 83  | 74  | 67  | 59  | 52  | 44  | 38  | 31  | 24         |
| 2420              | 2460     | 105                                                  | 95  | 85  | 76  | 69  | 61  | 54  | 46  | 39  | 33  | 26         |
| 2460              | 2500     | 108                                                  | 98  | 88  | 78  | 70  | 63  | 55  | 48  | 41  | 34  | 28         |
| 2500              | 2540     | 110                                                  | 100 | 90  | 80  | 72  | 65  | 57  | 50  | 42  | 36  | 29         |
| 2540              | 2580     | 112                                                  | 102 | 92  | 82  | 74  | 66  | 59  | 51  | 44  | 37  | 31         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 2580              | 2620     | 115                                                  | 105 | 95  | 85  | 76  | 68  | 61  | 53  | 46  | 39  | 32         |
| 2620              | 2660     | 117                                                  | 107 | 97  | 87  | 78  | 70  | 63  | 55  | 48  | 41  | 34         |
| 2660              | 2700     | 120                                                  | 110 | 100 | 90  | 80  | 72  | 64  | 57  | 49  | 42  | 36         |
| 2700              | 2740     | 122                                                  | 112 | 102 | 92  | 82  | 74  | 66  | 59  | 51  | 44  | 37         |
| 2740              | 2780     | 124                                                  | 114 | 104 | 94  | 84  | 75  | 68  | 60  | 53  | 45  | 39         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 2780              | 2820     | 127                                                  | 117 | 107 | 97  | 87  | 77  | 70  | 62  | 55  | 47  | 40         |
| 2820              | 2860     | 129                                                  | 119 | 109 | 99  | 89  | 79  | 72  | 64  | 57  | 49  | 42         |
| 2860              | 2900     | 132                                                  | 122 | 112 | 102 | 92  | 82  | 73  | 66  | 58  | 51  | 44         |
| 2900              | 2940     | 134                                                  | 124 | 114 | 104 | 94  | 84  | 75  | 68  | 60  | 53  | 45         |
| 2940              | 2980     | 136                                                  | 126 | 116 | 106 | 96  | 86  | 77  | 69  | 62  | 54  | 47         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 2980              | 3080     | 141                                                  | 131 | 121 | 111 | 101 | 91  | 81  | 73  | 65  | 58  | 50         |
| 3080              | 3180     | 147                                                  | 137 | 127 | 117 | 107 | 97  | 87  | 77  | 70  | 62  | 55         |
| 3180              | 3280     | 154                                                  | 143 | 133 | 123 | 113 | 103 | 93  | 83  | 74  | 67  | 59         |
| 3280              | 3380     | 160                                                  | 149 | 139 | 129 | 119 | 109 | 99  | 89  | 79  | 71  | 64         |
| 3380              | 3480     | 167                                                  | 156 | 145 | 135 | 125 | 115 | 105 | 95  | 85  | 76  | 68         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 3480              | 3580     | 173                                                  | 162 | 152 | 141 | 131 | 121 | 111 | 101 | 91  | 81  | 73         |
| 3580              | 3680     | 180                                                  | 169 | 158 | 147 | 137 | 127 | 117 | 107 | 97  | 87  | 77         |
| 3680              | 3780     | 186                                                  | 175 | 165 | 154 | 143 | 133 | 123 | 113 | 103 | 93  | 83         |
| 3780              | 3880     | 193                                                  | 182 | 171 | 160 | 149 | 139 | 129 | 119 | 109 | 99  | 89         |
| 3880              | 3980     | 199                                                  | 188 | 178 | 167 | 156 | 145 | 135 | 125 | 115 | 105 | 95         |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 3980              | 4080     | 206                                                  | 195 | 184 | 173 | 162 | 152 | 141 | 131 | 121 | 111 | 101        |
| 4080              | 4180     | 212                                                  | 201 | 191 | 180 | 169 | 158 | 147 | 137 | 127 | 117 | 107        |
| 4180              | 4280     | 219                                                  | 208 | 197 | 186 | 175 | 165 | 154 | 143 | 133 | 123 | 113        |
| 4280              | 4380     | 225                                                  | 214 | 204 | 193 | 182 | 171 | 160 | 149 | 139 | 129 | 119        |
| 4380              | 4480     | 232                                                  | 221 | 210 | 199 | 188 | 178 | 167 | 156 | 145 | 135 | 125        |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 4480              | 4580     | 238                                                  | 227 | 217 | 206 | 195 | 184 | 173 | 162 | 152 | 141 | 131        |
| 4580              | 4680     | 245                                                  | 234 | 223 | 212 | 201 | 191 | 180 | 169 | 158 | 147 | 137        |
| 4680              | 4780     | 251                                                  | 240 | 230 | 219 | 208 | 197 | 186 | 175 | 165 | 154 | 143        |
| 4780              | 4880     | 258                                                  | 247 | 236 | 225 | 214 | 204 | 193 | 182 | 171 | 160 | 149        |
| 4880              | 4980     | 264                                                  | 253 | 243 | 232 | 221 | 210 | 199 | 188 | 178 | 167 | 156        |
|                   |          |                                                      |     |     |     |     |     |     |     |     |     |            |
| 4980              | 5080     | 271                                                  | 260 | 249 | 238 | 227 | 217 | 206 | 195 | 184 | 173 | 162        |
| 5080              | 5180     | 277                                                  | 266 | 256 | 245 | 234 | 223 | 212 | 201 | 191 | 180 | 169        |
| 5180              | 5280     | 284                                                  | 273 | 262 | 251 | 240 | 230 | 219 | 208 | 197 | 186 | 175        |

\$5280 and over See Tables for Percentage Method of Withholding

## USING THE PERCENTAGE METHOD TO FIGURE THE WITHHOLDING

The amount of tax to be withheld by the employer may be determined by the percentage method as follows:

- (1) Subtract the personal exemptions credit as set forth in the table below. (The maximum personal exemption credit is \$2,000.00 per year for each exemption.)
- (2) Determine the amount of tax to be withheld from the appropriate percentage tables on the following pages.

| PERSONAL EXEMPTION TABLE |                    |
|--------------------------|--------------------|
| WEEKLY .....             | \$ 38.46           |
| BIWEEKLY .....           | \$ 76.92           |
| SEMIMONTHLY .....        | \$ 83.33           |
| MONTHLY .....            | \$ 166.67          |
| <b>ANNUAL .....</b>      | <b>\$ 2,000.00</b> |
| DAILY .....              | \$ 7.66            |

(Note: Maximum allowable exemption credit is \$2,000.00 annually per exemption.)

**EXAMPLE:** Employee Smith, who is married and his spouse works, earns \$1,250.00 semimonthly and claims two (2) exemptions. Using the percentage chart for TWO EARNER/TWO OR MORE JOBS the following steps were taken to determine the state income tax to be withheld.

Step No. 1

|                                                   |            |
|---------------------------------------------------|------------|
| Total Wage Payment .....                          | \$1,250.00 |
| Less Personal Exemptions Per Table                |            |
| above (2 exemptions—\$83.33 x 2) .....            | 166.66     |
| Total Wage Payment Less Personal Exemptions ..... | \$1,083.34 |

Step No. 2

|                                            |          |
|--------------------------------------------|----------|
| Tax From Table 3 Entry covering \$1,083.34 |          |
| (Over \$1,000 but not over \$1,500) .....  | 39.38    |
| Plus 6% of excess over \$1,000.....        | 5.00     |
| Total Tax to be withheld .....             | \$ 44.38 |

Round to the nearest dollar    \$ 44.00

# TWO EARNER/TWO OR MORE JOBS

## TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

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

**TABLE 1. WEEKLY Payroll Period - Two Earner Option**

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 .....          | \$ 115 .....  | 3.0% .....                | \$ 0       |
| \$ 115 .....        | \$ 288 .....  | 3.45 .....                | PLUS ..... |
| \$ 288 .....        | \$ 462 .....  | 10.37 .....               | PLUS ..... |
| \$ 462 .....        | \$ 692 .....  | 18.20 .....               | PLUS ..... |
| OVER \$692 .....    | 32.00 .....   | PLUS .....                | 6.5% ..... |

**TABLE 2. BIWEEKLY Payroll Period - Two Earner Option**

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 .....          | \$ 231 .....  | 3.0% .....                | \$ 0       |
| \$ 231 .....        | \$ 577 .....  | 6.93 .....                | PLUS ..... |
| \$ 577 .....        | \$ 923 .....  | 20.77 .....               | PLUS ..... |
| \$ 923 .....        | \$ 1385 ..... | 36.34 .....               | PLUS ..... |
| OVER \$1385 .....   | 64.06 .....   | PLUS .....                | 6.5% ..... |

**TABLE 3. SEMIMONTHLY Payroll Period - Two Earner Option**

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 .....          | \$ 250 .....  | 3.0% .....                | \$ 0       |
| \$ 250 .....        | \$ 625 .....  | 7.50 .....                | PLUS ..... |
| \$ 625 .....        | \$ 1000 ..... | 22.50 .....               | PLUS ..... |
| \$ 1000 .....       | \$ 1500 ..... | 39.38 .....               | PLUS ..... |
| OVER \$1500 .....   | 69.38 .....   | PLUS .....                | 6.5% ..... |

## TWO EARNER/TWO OR MORE JOBS TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

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

**TABLE 4. MONTHLY Payroll Period - Two Earner Option**

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 .....          | \$ 500 .....  | 3.0% .....                | \$ 0       |
| \$ 500 .....        | \$ 1250 ..... | 15.00 .....               | PLUS ..... |
| \$ 1250 .....       | \$ 2000 ..... | 45.00 .....               | PLUS ..... |
| \$ 2000 .....       | \$ 3000 ..... | 78.75 .....               | PLUS ..... |
| OVER \$3000 .....   | 138.75 .....  | PLUS .....                | 6.5% ..... |

**TABLE 5. ANNUAL Payroll Period - Two Earner Option**

Gross Wage Minus \$2000.00 for Each Exemption Claimed Equals Taxable Wage.

| IF TAXABLE WAGE IS: |                | AMOUNT TO BE WITHHELD IS: |            |
|---------------------|----------------|---------------------------|------------|
| OVER—               | BUT NOT OVER—  | OF EXCESS OVER—           |            |
| \$ 0 .....          | \$ 6000 .....  | 3.0% .....                | \$ 0       |
| \$ 6000 .....       | \$ 15000 ..... | 180.00 .....              | PLUS ..... |
| \$ 15000 .....      | \$ 24000 ..... | 540.00 .....              | PLUS ..... |
| \$ 24000 .....      | \$ 36000 ..... | 945.00 .....              | PLUS ..... |
| OVER \$36000 .....  | 1665.00 .....  | PLUS .....                | 6.5% ..... |

**TABLE 6. DAILY Payroll Period - Two Earner Option**

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 .....          | \$ 23 .....   | 3.0% .....                | \$ 0       |
| \$ 23 .....         | \$ 57 .....   | 0.69 .....                | PLUS ..... |
| \$ 57 .....         | \$ 92 .....   | 2.05 .....                | PLUS ..... |
| \$ 92 .....         | \$ 138 .....  | 3.63 .....                | PLUS ..... |
| OVER \$138 .....    | 6.39 .....    | PLUS .....                | 6.5% ..... |

# OPTIONAL ONE EARNER/ONE JOB TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

## 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—           |            |
| \$ 0 .....          | \$ 192 .....  | 3.0% .....                | \$ 0       |
| \$ 192 .....        | \$ 481 .....  | 5.76 .....                | PLUS ..... |
| \$ 481 .....        | \$ 769 .....  | 17.32 .....               | PLUS ..... |
| \$ 769 .....        | \$ 1154 ..... | 30.28 .....               | PLUS ..... |
| OVER \$1154 .....   | 53.38 .....   | PLUS .....                | 6.5% ..... |

**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 .....          | \$ 385 .....  | 3.0% .....                | \$ 0       |
| \$ 385 .....        | \$ 962 .....  | 11.55 .....               | PLUS ..... |
| \$ 962 .....        | \$ 1538 ..... | 34.63 .....               | PLUS ..... |
| \$ 1538 .....       | \$ 2308 ..... | 60.55 .....               | PLUS ..... |
| OVER \$2308 .....   | 106.75 .....  | PLUS .....                | 6.5% ..... |

**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 .....          | \$ 417 .....  | 3.0% .....                | \$ 0       |
| \$ 417 .....        | \$ 1042 ..... | 12.51 .....               | PLUS ..... |
| \$ 1042 .....       | \$ 1667 ..... | 37.51 .....               | PLUS ..... |
| \$ 1667 .....       | \$ 2500 ..... | 65.64 .....               | PLUS ..... |
| OVER \$2500 .....   | 115.62 .....  | PLUS .....                | 6.5% ..... |

# OPTIONAL ONE EARNER/ONE JOB TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

## Single, head of household or married with nonemployed spouse

**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—           |                    |
| \$ 0 .....          | \$ 833 .....  | 3.0% .....                | \$ 0               |
| \$ 833 .....        | \$ 2083 ..... | 24.99 ..... PLUS .....    | 4.0% ..... \$ 833  |
| \$ 2083 .....       | \$ 3333 ..... | 74.99 ..... PLUS .....    | 4.5% ..... \$ 2083 |
| \$ 3333 .....       | \$ 5000 ..... | 131.24 ..... PLUS .....   | 6.0% ..... \$ 3333 |
| OVER \$5000 .....   | 231.26 .....  | PLUS .....                | 6.5% ..... \$ 5000 |

**TABLE 5. ANNUAL Payroll Period**

Gross Wage Minus \$2000.00 for Each Exemption Claimed Equals Taxable Wage.

| IF TAXABLE WAGE IS: |                | AMOUNT TO BE WITHHELD IS: |                     |
|---------------------|----------------|---------------------------|---------------------|
| OVER—               | BUT NOT OVER—  | OF EXCESS OVER—           |                     |
| \$ 0 .....          | \$ 10000 ..... | 3.0% .....                | \$ 0                |
| \$ 10000 .....      | \$ 25000 ..... | 300.00 ..... PLUS .....   | 4.0% ..... \$ 10000 |
| \$ 25000 .....      | \$ 40000 ..... | 900.00 ..... PLUS .....   | 4.5% ..... \$ 25000 |
| \$ 40000 .....      | \$ 60000 ..... | 1575.00 ..... PLUS .....  | 6.0% ..... \$ 40000 |
| OVER \$60000 .....  | 2775.00 .....  | PLUS .....                | 6.5% ..... \$ 60000 |

**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—           |                   |
| \$ 0 .....          | \$ 38 .....   | 3.0% .....                | \$ 0              |
| \$ 38 .....         | \$ 96 .....   | 1.14 ..... PLUS .....     | 4.0% ..... \$ 38  |
| \$ 96 .....         | \$ 153 .....  | 3.46 ..... PLUS .....     | 4.5% ..... \$ 96  |
| \$ 153 .....        | \$ 230 .....  | 6.03 ..... PLUS .....     | 6.0% ..... \$ 153 |
| OVER \$230 .....    | 10.65 .....   | PLUS .....                | 6.5% ..... \$ 230 |