

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING
Applicable to Wages, Salaries, and Commissions Paid on and after October 1, 2009

RATE "A"

WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 673	\$ 5.76 + 2.0%	\$ 384
\$ 673	\$ 769	\$ 11.54 + 3.9%	\$ 673
\$ 769	\$ 1,442	\$ 15.28 + 6.1%	\$ 769
\$ 1,442	\$ 7,692	\$ 56.34 + 7.0%	\$ 1,442
\$ 7,692		\$ 493.84 + 12.0%	\$ 7,692

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,346	\$ 11.54 + 2.0%	\$ 769
\$ 1,346	\$ 1,538	\$ 23.08 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,884	\$ 30.56 + 6.1%	\$ 1,538
\$ 2,884	\$ 15,385	\$ 112.67 + 7.0%	\$ 2,884
\$ 15,385		\$ 987.74 + 12.0%	\$ 15,385

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,458	\$ 12.50 + 2.0%	\$ 833
\$ 1,458	\$ 1,666	\$ 25.00 + 3.9%	\$ 1,458
\$ 1,666	\$ 3,125	\$ 33.11 + 6.1%	\$ 1,666
\$ 3,125	\$ 16,667	\$ 122.11 + 7.0%	\$ 3,125
\$ 16,667		\$ 1,070.05 + 12.0%	\$ 16,667

MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 2,916	\$ 24.99 + 2.0%	\$ 1,666
\$ 2,916	\$ 3,333	\$ 49.99 + 3.9%	\$ 2,916
\$ 3,333	\$ 6,250	\$ 66.25 + 6.1%	\$ 3,333
\$ 6,250	\$ 33,333	\$ 244.19 + 7.0%	\$ 6,250
\$ 33,333		\$ 2,140.00 + 12.0%	\$ 33,333

QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 8,750	\$ 75.00 + 2.0%	\$ 5,000
\$ 8,750	\$ 10,000	\$ 150.00 + 3.9%	\$ 8,750
\$ 10,000	\$ 18,750	\$ 198.75 + 6.1%	\$ 10,000
\$ 18,750	\$ 100,000	\$ 732.50 + 7.0%	\$ 18,750
\$ 100,000		\$ 6,420.00 + 12.0%	\$ 100,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 17,500	\$ 150.00 + 2.0%	\$ 10,000
\$ 17,500	\$ 20,000	\$ 300.00 + 3.9%	\$ 17,500
\$ 20,000	\$ 37,500	\$ 397.50 + 6.1%	\$ 20,000
\$ 37,500	\$ 200,000	\$ 1,465.00 + 7.0%	\$ 37,500
\$ 200,000		\$12,840.00 + 12.0%	\$ 200,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 35,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 35,000	\$ 40,000	\$ 600.00 + 3.9%	\$ 35,000
\$ 40,000	\$ 75,000	\$ 795.00 + 6.1%	\$ 40,000
\$ 75,000	\$ 400,000	\$ 2,930.00 + 7.0%	\$ 75,000
\$ 400,000		\$25,680.00 + 12.0%	\$ 400,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 96	\$ 0.83 + 2.0%	\$ 55
\$ 96	\$ 109	\$ 1.65 + 3.9%	\$ 96
\$ 109	\$ 205	\$ 2.15 + 6.1%	\$ 109
\$ 205	\$ 1,096	\$ 8.01 + 7.0%	\$ 205
\$ 1,096		\$ 70.38 + 12.0%	\$ 1,096

RATE "B"

WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 961	\$ 5.76 + 2.0%	\$ 384
\$ 961	\$ 1,346	\$ 17.30 + 2.7%	\$ 961
\$ 1,346	\$ 1,538	\$ 27.70 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,884	\$ 35.18 + 6.1%	\$ 1,538
\$ 2,884	\$ 7,692	\$ 117.29 + 7.0%	\$ 2,884
\$ 7,692		\$ 453.85 + 12.0%	\$ 7,692

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,923	\$ 11.54 + 2.0%	\$ 769
\$ 1,923	\$ 2,692	\$ 34.62 + 2.7%	\$ 1,923
\$ 2,692	\$ 3,076	\$ 55.38 + 3.9%	\$ 2,692
\$ 3,076	\$ 5,769	\$ 70.35 + 6.1%	\$ 3,076
\$ 5,769	\$ 15,385	\$ 234.63 + 7.0%	\$ 5,769
\$ 15,385		\$ 907.75 + 12.0%	\$ 15,385

RATE "B" (Continued)

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 2,083	\$ 12.50 + 2.0%	\$ 833
\$ 2,083	\$ 2,916	\$ 37.50 + 2.7%	\$ 2,083
\$ 2,916	\$ 3,333	\$ 59.99 + 3.9%	\$ 2,916
\$ 3,333	\$ 6,250	\$ 76.25 + 6.1%	\$ 3,333
\$ 6,250	\$ 16,667	\$ 254.19 + 7.0%	\$ 6,250
\$ 16,667		\$ 983.38 + 12.0%	\$ 16,667

MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 4,166	\$ 24.99 + 2.0%	\$ 1,666
\$ 4,166	\$ 5,833	\$ 74.99 + 2.7%	\$ 4,166
\$ 5,833	\$ 6,666	\$ 120.00 + 3.9%	\$ 5,833
\$ 6,666	\$ 12,500	\$ 152.49 + 6.1%	\$ 6,666
\$ 12,500	\$ 33,333	\$ 508.36 + 7.0%	\$ 12,500
\$ 33,333		\$ 1966.67 + 12.0%	\$ 33,333

QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 12,500	\$ 75.00 + 2.0%	\$ 5,000
\$ 12,500	\$ 17,500	\$ 225.00 + 2.7%	\$ 12,500
\$ 17,500	\$ 20,000	\$ 360.00 + 3.9%	\$ 17,500
\$ 20,000	\$ 37,500	\$ 457.50 + 6.1%	\$ 20,000
\$ 37,500	\$ 100,000	\$ 1,525.00 + 7.0%	\$ 37,500
\$ 100,000		\$ 5,900.00 + 12.0%	\$ 100,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 25,000	\$ 150.00 + 2.0%	\$ 10,000
\$ 25,000	\$ 35,000	\$ 450.00 + 2.7%	\$ 25,000
\$ 35,000	\$ 40,000	\$ 720.00 + 3.9%	\$ 35,000
\$ 40,000	\$ 75,000	\$ 915.00 + 6.1%	\$ 40,000
\$ 75,000	\$ 200,000	\$ 3,050.00 + 7.0%	\$ 75,000
\$ 200,000		\$ 11,800.00 + 12.0%	\$ 200,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 50,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 50,000	\$ 70,000	\$ 900.00 + 2.7%	\$ 50,000
\$ 70,000	\$ 80,000	\$ 1,440.00 + 3.9%	\$ 70,000
\$ 80,000	\$ 150,000	\$ 1,830.00 + 6.1%	\$ 80,000
\$ 150,000	\$ 400,000	\$ 6,100.00 + 7.0%	\$ 150,000
\$ 400,000		\$ 23,600.00 + 12.0%	\$ 400,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 137	\$ 0.83 + 2.0%	\$ 55
\$ 137	\$ 192	\$ 2.47 + 2.7%	\$ 137
\$ 192	\$ 219	\$ 3.95 + 3.9%	\$ 192
\$ 219	\$ 411	\$ 5.00 + 6.1%	\$ 219
\$ 411	\$ 1,096	\$ 16.72 + 7.0%	\$ 411
\$ 1,096		\$ 64.67 + 12.0%	\$ 1,096

RATE "C"

WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 769	\$ 5.76 + 2.3%	\$ 384
\$ 769	\$ 961	\$ 14.62 + 2.8%	\$ 769
\$ 961	\$ 1,153	\$ 19.99 + 3.5%	\$ 961
\$ 1,153	\$ 2,884	\$ 26.71 + 5.6%	\$ 1,153
\$ 2,884	\$ 7,692	\$ 123.65 + 6.6%	\$ 2,884
\$ 7,692		\$ 440.98 + 12.0%	\$ 7,692

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,538	\$ 11.54 + 2.3%	\$ 769
\$ 1,538	\$ 1,923	\$ 29.22 + 2.8%	\$ 1,538
\$ 1,923	\$ 2,307	\$ 40.00 + 3.5%	\$ 1,923
\$ 2,307	\$ 5,769	\$ 53.44 + 5.6%	\$ 2,307
\$ 5,769	\$ 15,385	\$ 247.31 + 6.6%	\$ 5,769
\$ 15,385		\$ 881.97 + 12.0%	\$ 15,385

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,666	\$ 12.50 + 2.3%	\$ 833
\$ 1,666	\$ 2,083	\$ 31.65 + 2.8%	\$ 1,666
\$ 2,083	\$ 2,500	\$ 43.33 + 3.5%	\$ 2,083
\$ 2,500	\$ 6,250	\$ 57.93 + 5.6%	\$ 2,500
\$ 6,250	\$ 16,667	\$ 267.93 + 6.6%	\$ 6,250
\$ 16,667		\$ 955.45 + 12.0%	\$ 16,667

MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 3,333	\$ 24.99 + 2.3%	\$ 1,666
\$ 3,333	\$ 4,166	\$ 63.33 + 2.8%	\$ 3,333
\$ 4,166	\$ 5,000	\$ 86.66 + 3.5%	\$ 4,166
\$ 5,000	\$ 12,500	\$ 115.85 + 5.6%	\$ 5,000
\$ 12,500	\$ 33,333	\$ 535.85 + 6.6%	\$ 12,500
\$ 33,333		\$ 1,910.83 + 12.0%	\$ 33,333

RATE "C" (Continued)

QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000		\$ 0
\$ 5,000	\$ 10,000	\$ 75.00 + 2.3%	\$ 5,000
\$ 10,000	\$ 12,500	\$ 190.00 + 2.8%	\$ 10,000
\$ 12,500	\$ 15,000	\$ 260.00 + 3.5%	\$ 12,500
\$ 15,000	\$ 37,500	\$ 347.50 + 5.6%	\$ 15,000
\$ 37,500	\$ 100,000	\$ 1,607.50 + 6.6%	\$ 37,500
\$ 100,000		\$ 5,732.50 + 12.0%	\$ 100,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000		\$ 0
\$ 10,000	\$ 20,000	\$ 150.00 + 2.3%	\$ 10,000
\$ 20,000	\$ 25,000	\$ 380.00 + 2.8%	\$ 20,000
\$ 25,000	\$ 30,000	\$ 520.00 + 3.5%	\$ 25,000
\$ 30,000	\$ 75,000	\$ 695.00 + 5.6%	\$ 30,000
\$ 75,000	\$ 200,000	\$ 3,215.00 + 6.6%	\$ 75,000
\$ 200,000		\$ 11,465.00 + 12.0%	\$ 200,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000		\$ 0
\$ 20,000	\$ 40,000	\$ 300.00 + 2.3%	\$ 20,000
\$ 40,000	\$ 50,000	\$ 760.00 + 2.8%	\$ 40,000
\$ 50,000	\$ 60,000	\$ 1,040.00 + 3.5%	\$ 50,000
\$ 60,000	\$ 150,000	\$ 1,390.00 + 5.6%	\$ 60,000
\$ 150,000	\$ 400,000	\$ 6,430.00 + 6.6%	\$ 150,000
\$ 400,000		\$ 22,930.00 + 12.0%	\$ 400,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 55		\$ 0
\$ 55	\$ 109	\$ 0.83 + 2.3%	\$ 55
\$ 109	\$ 137	\$ 2.07 + 2.8%	\$ 109
\$ 137	\$ 164	\$ 2.85 + 3.5%	\$ 137
\$ 164	\$ 411	\$ 3.80 + 5.6%	\$ 164
\$ 411	\$ 1,096	\$ 17.63 + 6.6%	\$ 411
\$ 1,096		\$ 62.84 + 12.0%	\$ 1,096

RATE "D"

WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 384		\$ 0
\$ 384	\$ 769	\$ 5.76 + 2.7%	\$ 384
\$ 769	\$ 961	\$ 16.16 + 3.4%	\$ 769
\$ 961	\$ 1,153	\$ 22.68 + 4.3%	\$ 961
\$ 1,153	\$ 2,884	\$ 30.94 + 5.6%	\$ 1,153
\$ 2,884	\$ 7,692	\$ 127.88 + 6.5%	\$ 2,884
\$ 7,692		\$ 440.40 + 12.0%	\$ 7,692

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 769		\$ 0
\$ 769	\$ 1,538	\$ 11.54 + 2.7%	\$ 769
\$ 1,538	\$ 1,923	\$ 32.30 + 3.4%	\$ 1,538
\$ 1,923	\$ 2,307	\$ 45.39 + 4.3%	\$ 1,923
\$ 2,307	\$ 5,769	\$ 61.90 + 5.6%	\$ 2,307
\$ 5,769	\$ 15,385	\$ 255.77 + 6.5%	\$ 5,769
\$ 15,385		\$ 880.81 + 12.0%	\$ 15,385

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 833		\$ 0
\$ 833	\$ 1,666	\$ 12.50 + 2.7%	\$ 833
\$ 1,666	\$ 2,083	\$ 34.99 + 3.4%	\$ 1,666
\$ 2,083	\$ 2,500	\$ 49.16 + 4.3%	\$ 2,083
\$ 2,500	\$ 6,250	\$ 67.10 + 5.6%	\$ 2,500
\$ 6,250	\$ 16,667	\$ 277.10 + 6.5%	\$ 6,250
\$ 16,667		\$ 954.21 + 12.0%	\$ 16,667

MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666		\$ 0
\$ 1,666	\$ 3,333	\$ 24.99 + 2.7%	\$ 1,666
\$ 3,333	\$ 4,166	\$ 70.00 + 3.4%	\$ 3,333
\$ 4,166	\$ 5,000	\$ 98.32 + 4.3%	\$ 4,166
\$ 5,000	\$ 12,500	\$ 134.18 + 5.6%	\$ 5,000
\$ 12,500	\$ 33,333	\$ 554.18 + 6.5%	\$ 12,500
\$ 33,333		\$ 1,908.33 + 12.0%	\$ 33,333

QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000		\$ 0
\$ 5,000	\$ 10,000	\$ 75.00 + 2.7%	\$ 5,000
\$ 10,000	\$ 12,500	\$ 210.00 + 3.4%	\$ 10,000
\$ 12,500	\$ 15,000	\$ 295.00 + 4.3%	\$ 12,500
\$ 15,000	\$ 37,500	\$ 402.50 + 5.6%	\$ 15,000
\$ 37,500	\$ 100,000	\$ 1,662.50 + 6.5%	\$ 37,500
\$ 100,000		\$ 5,725.00 + 12.0%	\$ 100,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000		\$ 0
\$ 10,000	\$ 20,000	\$ 150.00 + 2.7%	\$ 10,000
\$ 20,000	\$ 25,000	\$ 420.00 + 3.4%	\$ 20,000
\$ 25,000	\$ 30,000	\$ 590.00 + 4.3%	\$ 25,000
\$ 30,000	\$ 75,000	\$ 805.00 + 5.6%	\$ 30,000
\$ 75,000	\$ 200,000	\$ 3,325.00 + 6.5%	\$ 75,000
\$ 200,000		\$ 11,450.00 + 12.0%	\$ 200,000

RATE "D" (Continued)

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 40,000	\$ 300.00 + 2.7%	\$ 20,000
\$ 40,000	\$ 50,000	\$ 840.00 + 3.4%	\$ 40,000
\$ 50,000	\$ 60,000	\$ 1,180.00 + 4.3%	\$ 50,000
\$ 60,000	\$ 150,000	\$ 1,610.00 + 5.6%	\$ 60,000
\$ 150,000	\$ 400,000	\$ 6,650.00 + 6.5%	\$ 150,000
\$ 400,000		\$ 22,900.00 + 12.0%	\$ 400,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 109	\$ 0.83 + 2.7%	\$ 55
\$ 109	\$ 137	\$ 2.28 + 3.4%	\$ 109
\$ 137	\$ 164	\$ 3.24 + 4.3%	\$ 137
\$ 164	\$ 411	\$ 4.40 + 5.6%	\$ 164
\$ 411	\$ 1,096	\$ 18.23 + 6.5%	\$ 411
\$ 1,096		\$ 62.76 + 12.0%	\$ 1,096

RATE "E"

WEEKLY PAYROLL PERIOD (Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 673	\$ 5.76 + 2.0%	\$ 384
\$ 673	\$ 1,923	\$ 11.54 + 5.8%	\$ 673
\$ 1,923	\$ 7,692	\$ 84.04 + 6.5%	\$ 1,923
\$ 7,692		\$ 459.03 + 12.0%	\$ 7,692

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,346	\$ 11.54 + 2.0%	\$ 769
\$ 1,346	\$ 3,846	\$ 23.08 + 5.8%	\$ 1,346
\$ 3,846	\$ 15,385	\$ 168.08 + 6.5%	\$ 3,846
\$ 15,385		\$ 918.12 + 12.0%	\$ 15,385

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,458	\$ 12.50 + 2.0%	\$ 833
\$ 1,458	\$ 4,166	\$ 25.00 + 5.8%	\$ 1,458
\$ 4,166	\$ 16,667	\$ 182.06 + 6.5%	\$ 4,166
\$ 16,667		\$ 994.63 + 12.0%	\$ 16,667

MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 2,916	\$ 24.99 + 2.0%	\$ 1,666
\$ 2,916	\$ 8,333	\$ 49.99 + 5.8%	\$ 2,916
\$ 8,333	\$ 33,333	\$ 364.18 + 6.5%	\$ 8,333
\$ 33,333		\$ 1989.18 + 12.0%	\$ 33,333

QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 8,750	\$ 75.00 + 2.0%	\$ 5,000
\$ 8,750	\$ 25,000	\$ 150.00 + 5.8%	\$ 8,750
\$ 25,000	\$ 100,000	\$ 1,092.50 + 6.5%	\$ 25,000
\$ 100,000		\$ 5,967.50 + 12.0%	\$ 100,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 17,500	\$ 150.00 + 2.0%	\$ 10,000
\$ 17,500	\$ 50,000	\$ 300.00 + 5.8%	\$ 17,500
\$ 50,000	\$ 200,000	\$ 2,185.00 + 6.5%	\$ 50,000
\$ 200,000		\$ 11,935.00 + 12.0%	\$ 200,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 35,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 35,000	\$ 100,000	\$ 600.00 + 5.8%	\$ 35,000
\$ 100,000	\$ 400,000	\$ 4,370.00 + 6.5%	\$ 100,000
\$ 400,000		\$ 23,870.00 + 12.0%	\$ 400,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 96	\$ 0.83 + 2.0%	\$ 55
\$ 96	\$ 274	\$ 1.65 + 5.8%	\$ 96
\$ 274	\$ 1,096	\$ 11.97 + 6.5%	\$ 274
\$ 1,096		\$ 65.40 + 12.0%	\$ 1,096