



Employer Withholding Taxes – Percentage Method (Effective Sept. 1, 2013)

**Table I: Weekly Payroll Period
Gross Wage Minus \$12.50 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 96.15	\$ _____				0.581% of such amount
96.15	192.30	0.56	plus		1.161% of excess over	\$ 96.15
192.30	288.45	1.68	plus		2.322% of excess over	\$ 192.30
288.45	384.60	3.91	plus		2.903% of excess over	\$ 288.45
384.60	769.20	6.70	plus		3.483% of excess over	\$ 384.60
769.20	1,538.40	20.10	plus		4.064% of excess over	\$ 769.20
1,538.40	1,923.00	51.36	plus		4.644% of excess over	\$ 1,538.40
1,923.00	_____	69.22	plus		5.805% of excess over	\$ 1,923.00

**Table II: Biweekly Payroll Period
Gross Wage Minus \$25.00 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 192.30	\$ _____				0.581% of such amount
192.30	384.60	1.12	plus		1.161% of excess over	\$ 192.30
384.60	576.90	3.35	plus		2.322% of excess over	\$ 384.60
576.90	769.20	7.82	plus		2.903% of excess over	\$ 576.90
769.20	1,538.40	13.40	plus		3.483% of excess over	\$ 769.20
1,538.40	3,076.80	40.19	plus		4.064% of excess over	\$ 1,538.40
3,076.80	3,846.00	102.71	plus		4.644% of excess over	\$ 3,076.80
3,846.00	_____	138.43	plus		5.805% of excess over	\$ 3,846.00

**Table III: Semi-Monthly Payroll Period
Gross Wage Minus \$27.08 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 208.33	\$ _____				0.581% of such amount
208.33	416.66	1.21	plus		1.161% of excess over	\$ 208.33
416.66	624.99	3.63	plus		2.322% of excess over	\$ 416.66
624.99	833.32	8.47	plus		2.903% of excess over	\$ 624.99
833.32	1,666.64	14.52	plus		3.483% of excess over	\$ 833.32
1,666.64	3,333.28	43.54	plus		4.064% of excess over	\$ 1,666.64
3,333.28	4,166.60	111.27	plus		4.644% of excess over	\$ 3,333.28
4,166.60	_____	149.97	plus		5.805% of excess over	\$ 4,166.60

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**Table IV: Monthly Payroll Period
Gross Wage Minus \$54.17 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>			<u>Amount To Be Withheld Is:</u>	
\$ 0	\$ 416.66	\$	_____		0.581% of such amount
416.66	833.32		2.42	plus	1.161% of excess over \$ 416.66
833.32	1,249.98		7.26	plus	2.322% of excess over \$ 833.32
1,249.98	1,666.64		16.93	plus	2.903% of excess over \$ 1,249.98
1,666.64	3,333.28		29.03	plus	3.483% of excess over \$ 1,666.64
3,333.28	6,666.56		87.08	plus	4.064% of excess over \$ 3,333.28
6,666.56	8,333.20		222.54	plus	4.644% of excess over \$ 6,666.56
8,333.20	_____		299.94	plus	5.805% of excess over \$ 8,333.20

**Table V: Annual Payroll Period
Gross Wage Minus \$650.00 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>			<u>Amount To Be Withheld Is:</u>	
\$ 0	\$ 5,000.00	\$	_____		0.581% of such amount
5,000.00	10,000.00		29.05	plus	1.161% of excess over \$ 5,000.00
10,000.00	15,000.00		87.10	plus	2.322% of excess over \$ 10,000.00
15,000.00	20,000.00		203.20	plus	2.903% of excess over \$ 15,000.00
20,000.00	40,000.00		348.35	plus	3.483% of excess over \$ 20,000.00
40,000.00	80,000.00		1,044.95	plus	4.064% of excess over \$ 40,000.00
80,000.00	100,000.00		2,670.55	plus	4.644% of excess over \$ 80,000.00
100,000.00	_____		3,599.35	plus	5.805% of excess over \$100,000.00

**Table VI: Daily or Miscellaneous Payroll Period
Gross Wage Minus \$2.50 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>			<u>Amount To Be Withheld Is:</u>	
\$ 0	\$ 19.23	\$	_____		0.581% of such amount
19.23	38.46		0.11	plus	1.161% of excess over \$ 19.23
38.46	57.69		0.33	plus	2.322% of excess over \$ 38.46
57.69	76.92		0.78	plus	2.903% of excess over \$ 57.69
76.92	153.84		1.34	plus	3.483% of excess over \$ 76.92
153.84	307.68		4.02	plus	4.064% of excess over \$ 153.84
307.68	384.60		10.27	plus	4.644% of excess over \$ 307.68
384.60	_____		13.84	plus	5.805% of excess over \$ 384.60