

Withholding Tables (effective Jan. 1, 2009)

If the payroll period with respect to an employee is **MONTHLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$0	\$80	\$0.51	\$0.16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80	90	0.57	0.23	0	0	0	0	0	0	0	0	0
90	100	0.64	0.29	0	0	0	0	0	0	0	0	0
100	110	0.70	0.36	0.01	0	0	0	0	0	0	0	0
110	120	0.77	0.42	0.07	0	0	0	0	0	0	0	0
120	130	0.83	0.48	0.14	0	0	0	0	0	0	0	0
130	140	0.89	0.55	0.20	0	0	0	0	0	0	0	0
140	150	0.96	0.61	0.27	0	0	0	0	0	0	0	0
150	160	1.02	0.68	0.33	0	0	0	0	0	0	0	0
160	170	1.08	0.74	0.39	0.05	0	0	0	0	0	0	0
170	180	1.15	0.80	0.46	0.11	0	0	0	0	0	0	0
180	190	1.21	0.87	0.52	0.18	0	0	0	0	0	0	0
190	200	1.28	0.93	0.58	0.24	0	0	0	0	0	0	0
200	220	1.40	1.06	0.71	0.37	0.02	0	0	0	0	0	0
220	240	1.53	1.19	0.84	0.49	0.15	0	0	0	0	0	0
240	260	1.66	1.31	0.97	0.62	0.28	0	0	0	0	0	0
260	280	1.79	1.44	1.10	0.75	0.40	0.06	0	0	0	0	0
280	300	1.91	1.57	1.22	0.88	0.53	0.19	0	0	0	0	0
300	320	2.04	1.70	1.35	1.00	0.66	0.31	0	0	0	0	0
320	340	2.17	1.82	1.48	1.13	0.79	0.44	0.10	0	0	0	0
340	360	2.30	1.95	1.61	1.26	0.91	0.57	0.22	0	0	0	0
360	380	2.42	2.08	1.73	1.39	1.04	0.70	0.35	0.01	0	0	0
380	400	2.55	2.21	1.86	1.52	1.17	0.82	0.48	0.13	0	0	0
400	440	2.96	2.46	2.12	1.77	1.42	1.08	0.73	0.39	0.04	0	0
440	480	3.47	2.78	2.37	2.03	1.68	1.33	0.99	0.64	0.30	0	0
480	520	3.98	3.29	2.63	2.28	1.94	1.59	1.24	0.90	0.55	0.21	0
520	560	4.49	3.80	3.11	2.54	2.19	1.84	1.50	1.15	0.81	0.46	0.12
560	600	5.00	4.31	3.62	2.93	2.45	2.10	1.75	1.41	1.06	0.72	0.37
600	640	5.51	4.82	4.13	3.44	2.74	2.36	2.01	1.66	1.32	0.97	0.63
640	680	6.02	5.33	4.64	3.95	3.26	2.61	2.26	1.92	1.57	1.23	0.88
680	720	6.53	5.84	5.15	4.46	3.77	3.07	2.52	2.17	1.83	1.48	1.14
720	760	7.04	6.35	5.66	4.97	4.28	3.58	2.89	2.43	2.08	1.74	1.39
760	800	7.55	6.86	6.17	5.48	4.79	4.10	3.40	2.71	2.34	1.99	1.65
800	840	8.15	7.37	6.68	5.99	5.30	4.61	3.91	3.22	2.59	2.25	1.90
840	880	9.17	7.88	7.19	6.50	5.81	5.12	4.42	3.73	3.04	2.50	2.16
880	920	10.19	8.81	7.70	7.01	6.32	5.63	4.94	4.24	3.55	2.86	2.41
920	960	11.21	9.83	8.45	7.52	6.83	6.14	5.45	4.75	4.06	3.37	2.68
960	1,000	12.23	10.85	9.47	8.09	7.34	6.65	5.96	5.26	4.57	3.88	3.19
1,000	1,040	13.25	11.87	10.49	9.11	7.85	7.16	6.47	5.78	5.08	4.39	3.70
1,040	1,080	14.28	12.89	11.51	10.13	8.75	7.67	6.98	6.29	5.59	4.90	4.21
1,080	1,120	15.30	13.91	12.53	11.15	9.77	8.38	7.49	6.80	6.10	5.41	4.72
1,120	1,160	16.32	14.93	13.55	12.17	10.79	9.40	8.02	7.31	6.62	5.92	5.23
1,160	1,200	17.34	15.96	14.57	13.19	11.81	10.43	9.04	7.82	7.13	6.43	5.74
1,200	1,240	18.36	16.98	15.59	14.21	12.83	11.45	10.06	8.68	7.64	6.94	6.25
1,240	1,280	19.57	18.00	16.61	15.23	13.85	12.47	11.08	9.70	8.32	7.46	6.76
1,280	1,320	20.84	19.12	17.64	16.25	14.87	13.49	12.11	10.72	9.34	7.97	7.27
1,320	1,360	22.12	20.39	18.66	17.27	15.89	14.51	13.13	11.74	10.36	8.98	7.78
1,360	1,400	23.40	21.67	19.94	18.29	16.91	15.53	14.15	12.76	11.38	10.00	8.62
1,400	1,440	24.67	22.94	21.22	19.49	17.93	16.55	15.17	13.79	12.40	11.02	9.64
1,440	1,480	25.95	24.22	22.49	20.76	19.04	17.57	16.19	14.81	13.42	12.04	10.66
1,480	1,520	27.22	25.50	23.77	22.04	20.31	18.59	17.21	15.83	14.44	13.06	11.68

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and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$1,520	\$1,560	\$28.50	\$26.77	\$25.04	\$23.32	\$21.59	\$19.86	\$18.23	\$16.85	\$15.47	\$14.08	\$12.70
1,560	1,600	29.78	28.05	26.32	24.59	22.86	21.14	19.41	17.87	16.49	15.10	13.72
1,600	1,660	31.69	29.96	28.23	26.51	24.78	23.05	21.32	19.59	18.02	16.64	15.25
1,660	1,720	33.94	31.88	30.15	28.42	26.69	24.96	23.24	21.51	19.78	18.17	16.78
1,720	1,780	36.24	34.17	32.09	30.33	28.61	26.88	25.15	23.42	21.69	19.97	18.32
1,780	1,840	38.54	36.46	34.39	32.32	30.52	28.79	27.06	25.34	23.61	21.88	20.15
1,840	1,900	40.83	38.76	36.69	34.61	32.54	30.71	28.98	27.25	25.52	23.79	22.07
1,900	1,960	43.13	41.06	38.98	36.91	34.84	32.76	30.89	29.16	27.44	25.71	23.98
1,960	2,020	45.43	43.35	41.28	39.21	37.13	35.06	32.98	31.08	29.35	27.62	25.89
2,020	2,080	47.72	45.65	43.58	41.50	39.43	37.36	35.28	33.21	31.26	29.54	27.81
2,080	2,140	50.02	47.95	45.87	43.80	41.73	39.65	37.58	35.50	33.43	31.45	29.72
2,140	2,200	52.32	50.24	48.17	46.10	44.02	41.95	39.88	37.80	35.73	33.65	31.64
2,200	2,260	54.61	52.54	50.47	48.39	46.32	44.25	42.17	40.10	38.02	35.95	33.88
2,260	2,320	56.91	54.84	52.76	50.69	48.62	46.54	44.47	42.40	40.32	38.25	36.17
2,320	2,380	59.21	57.13	55.06	52.99	50.91	48.84	46.77	44.69	42.62	40.54	38.47
2,380	2,440	61.50	59.43	57.36	55.28	53.21	51.14	49.06	46.99	44.92	42.84	40.77
2,440	2,500	63.80	61.73	59.65	57.58	55.51	53.43	51.36	49.29	47.21	45.14	43.06
2,500	2,560	66.10	64.02	61.95	59.88	57.80	55.73	53.66	51.58	49.51	47.44	45.36
2,560	2,620	68.39	66.32	64.25	62.17	60.10	58.03	55.95	53.88	51.81	49.73	47.66
2,620	2,680	70.69	68.62	66.54	64.47	62.40	60.32	58.25	56.18	54.10	52.03	49.96
2,680	2,740	72.99	70.91	68.84	66.77	64.69	62.62	60.55	58.47	56.40	54.33	52.25
2,740	2,800	75.29	73.21	71.14	69.06	66.99	64.92	62.84	60.77	58.70	56.62	54.55
2,800	2,860	77.58	75.51	73.43	71.36	69.29	67.21	65.14	63.07	60.99	58.92	56.85
2,860	2,920	79.88	77.80	75.73	73.66	71.58	69.51	67.44	65.36	63.29	61.22	59.14
2,920	2,980	82.18	80.10	78.03	75.95	73.88	71.81	69.73	67.66	65.59	63.51	61.44
2,980	3,040	84.47	82.40	80.32	78.25	76.18	74.10	72.03	69.96	67.88	65.81	63.74
3,040	3,100	86.77	84.70	82.62	80.55	78.47	76.40	74.33	72.25	70.18	68.11	66.03
3,100	3,160	89.07	86.99	84.92	82.84	80.77	78.70	76.62	74.55	72.48	70.40	68.33
3,160	3,220	91.36	89.29	87.22	85.14	83.07	80.99	78.92	76.85	74.77	72.70	70.63
3,220	3,280	93.66	91.59	89.51	87.44	85.36	83.29	81.22	79.14	77.07	75.00	72.92
3,280	3,333	95.70	93.63	91.55	89.48	87.40	85.33	83.26	81.18	79.11	77.04	74.96
		4.466% of the excess over \$3,333 plus										
3,333	6,666	95.70	93.63	91.55	89.48	87.40	85.33	83.26	81.18	79.11	77.04	74.96
		5.103% of the excess over \$6,666 plus										
6,666	8,333	244.56	242.15	239.73	237.31	234.89	232.47	230.05	227.63	225.21	222.79	220.37
		6.379% of the excess over \$8,333 plus										
8,333 and over		329.61	326.84	324.08	321.32	318.55	315.79	313.02	310.26	307.49	304.73	301.97