

Employer Withholding Taxes – Percentage Method (Effective Jan. 1, 2006)

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 Over</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 96.15	\$			0.774% of such amount	
96.15	192.30	0.74	plus	1.547% of excess over	\$	96.15
192.30	288.45	2.23	plus	3.094% of excess over	\$	192.30
288.45	384.60	5.20	plus	3.868% of excess over	\$	288.45
384.60	769.20	8.92	plus	4.642% of excess over	\$	384.60
769.20	1,538.40	26.77	plus	5.416% of excess over	\$	769.20
1,538.40	1,923.00	68.43	plus	6.189% of excess over	\$	1,538.40
1,923.00	————	92.23	plus	7.736% 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 Over</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 192.30	\$			0.774% of such amount	
192.30	384.60	1.49	plus	1.547% of excess over	\$	192.30
384.60	576.90	4.46	plus	3.094% of excess over	\$	384.60
576.90	769.20	10.41	plus	3.868% of excess over	\$	576.90
769.20	1,538.40	17.85	plus	4.642% of excess over	\$	769.20
1,538.40	3,076.80	53.56	plus	5.416% of excess over	\$	1,538.40
3,076.80	3,846.00	136.88	plus	6.189% of excess over	\$	3,076.80
3,846.00	————	184.49	plus	7.736% 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 Over</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 208.33	\$			0.774% of such amount	
208.33	416.66	1.61	plus	1.547% of excess over	\$	208.33
416.66	624.99	4.83	plus	3.094% of excess over	\$	416.66
624.99	833.32	11.28	plus	3.868% of excess over	\$	624.99
833.32	1,666.64	19.34	plus	4.642% of excess over	\$	833.32
1,666.64	3,333.28	58.02	plus	5.416% of excess over	\$	1,666.64
3,333.28	4,166.60	148.29	plus	6.189% of excess over	\$	3,333.28
4,166.60	————	199.86	plus	7.736% of excess over	\$	4,166.60

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 Over</u>	<u>Amount To Be Withheld Is:</u>			
\$ 0	\$ 416.66	\$			0.774% of such amount
416.66	833.32	3.22	plus	1.547% of excess over	\$ 416.66
833.32	1,249.98	9.67	plus	3.094% of excess over	\$ 833.32
1,249.98	1,666.64	22.56	plus	3.868% of excess over	\$ 1,249.98
1,666.64	3,333.28	38.68	plus	4.642% of excess over	\$ 1,666.64
3,333.28	6,666.56	116.05	plus	5.416% of excess over	\$ 3,333.28
6,666.56	8,333.20	296.58	plus	6.189% of excess over	\$ 6,666.56
8,333.20	————	399.73	plus	7.736% of excess over	\$ 8,333.20

Table V: Annual Payroll Period
Gross Wage Minus \$650 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

<u>More Than</u>	<u>But Not Over</u>	<u>Amount To Be Withheld Is:</u>			
\$ 0	\$ 5,000.00	\$			0.774% of such amount
5,000.00	10,000.00	38.70	plus	1.547% of excess over	\$ 5,000.00
10,000.00	15,000.00	116.05	plus	3.094% of excess over	\$ 10,000.00
15,000.00	20,000.00	270.75	plus	3.868% of excess over	\$ 15,000.00
20,000.00	40,000.00	464.15	plus	4.642% of excess over	\$ 20,000.00
40,000.00	80,000.00	1,392.55	plus	5.416% of excess over	\$ 40,000.00
80,000.00	100,000.00	3,558.95	plus	6.189% of excess over	\$ 80,000.00
100,000.00	————	4,796.75	plus	7.736% 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 Over</u>	<u>Amount To Be Withheld Is:</u>			
\$ 0	\$ 19.23	\$			0.774% of such amount
19.23	38.46	0.15	plus	1.547% of excess over	\$ 19.23
38.46	57.69	0.45	plus	3.094% of excess over	\$ 38.46
57.69	76.92	1.04	plus	3.868% of excess over	\$ 57.69
76.92	153.84	1.78	plus	4.642% of excess over	\$ 76.92
153.84	307.68	5.35	plus	5.416% of excess over	\$ 153.84
307.68	384.60	13.68	plus	6.189% of excess over	\$ 307.68
384.60	————	18.44	plus	7.736% of excess over	\$ 384.60