



Employer Withholding Taxes – Percentage Method (Effective Jan. 1, 2009)

**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	\$			0.638% of such amount	
96.15	192.30	0.61	plus	1.276% of excess over	\$	96.15
192.30	288.45	1.84	plus	2.552% of excess over	\$	192.30
288.45	384.60	4.29	plus	3.190% of excess over	\$	288.45
384.60	769.20	7.36	plus	3.828% of excess over	\$	384.60
769.20	1,538.40	22.08	plus	4.466% of excess over	\$	769.20
1,538.40	1,923.00	56.43	plus	5.103% of excess over	\$	1,538.40
1,923.00	—	76.06	plus	6.379% 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	\$			0.638% of such amount	
192.30	384.60	1.23	plus	1.276% of excess over	\$	192.30
384.60	576.90	3.68	plus	2.552% of excess over	\$	384.60
576.90	769.20	8.59	plus	3.190% of excess over	\$	576.90
769.20	1,538.40	14.72	plus	3.828% of excess over	\$	769.20
1,538.40	3,076.80	44.16	plus	4.466% of excess over	\$	1,538.40
3,076.80	3,846.00	112.86	plus	5.103% of excess over	\$	3,076.80
3,846.00	—	152.11	plus	6.379% 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	\$			0.638% of such amount	
208.33	416.66	1.33	plus	1.276% of excess over	\$	208.33
416.66	624.99	3.99	plus	2.552% of excess over	\$	416.66
624.99	833.32	9.31	plus	3.190% of excess over	\$	624.99
833.32	1,666.64	15.96	plus	3.828% of excess over	\$	833.32
1,666.64	3,333.28	47.86	plus	4.466% of excess over	\$	1,666.64
3,333.28	4,166.60	122.29	plus	5.103% of excess over	\$	3,333.28
4,166.60	—	164.81	plus	6.379% of excess over	\$	4,166.60

(Effective Jan. 1, 2009)

**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	\$				0.638% of such amount
416.66	833.32		2.66	plus	1.276% of excess over	\$ 416.66
833.32	1,249.98		7.98	plus	2.552% of excess over	\$ 833.32
1,249.98	1,666.64		18.61	plus	3.190% of excess over	\$ 1,249.98
1,666.64	3,333.28		31.90	plus	3.828% of excess over	\$ 1,666.64
3,333.28	6,666.56		95.70	plus	4.466% of excess over	\$ 3,333.28
6,666.56	8,333.20		244.56	plus	5.103% of excess over	\$ 6,666.56
8,333.20	—————		329.61	plus	6.379% 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	\$				0.638% of such amount
5,000.00	10,000.00		31.90	plus	1.276% of excess over	\$ 5,000.00
10,000.00	15,000.00		95.70	plus	2.552% of excess over	\$ 10,000.00
15,000.00	20,000.00		223.30	plus	3.190% of excess over	\$ 15,000.00
20,000.00	40,000.00		382.80	plus	3.828% of excess over	\$ 20,000.00
40,000.00	80,000.00		1,148.40	plus	4.466% of excess over	\$ 40,000.00
80,000.00	100,000.00		2,934.80	plus	5.103% of excess over	\$ 80,000.00
100,000.00	—————		3,955.40	plus	6.379% 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	\$				0.638% of such amount
19.23	38.46		0.12	plus	1.276% of excess over	\$ 19.23
38.46	57.69		0.37	plus	2.552% of excess over	\$ 38.46
57.69	76.92		0.86	plus	3.190% of excess over	\$ 57.69
76.92	153.84		1.47	plus	3.828% of excess over	\$ 76.92
153.84	307.68		4.41	plus	4.466% of excess over	\$ 153.84
307.68	384.60		11.28	plus	5.103% of excess over	\$ 307.68
384.60	—————		15.21	plus	6.379% of excess over	\$ 384.60