

## Employer Withholding Taxes – Percentage Method (Effective Oct. 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 More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 96.15	\$			0.706% of such amount	
96.15	192.30	0.68	plus	1.412% of excess over	\$	96.15
192.30	288.45	2.04	plus	2.823% of excess over	\$	192.30
288.45	384.60	4.75	plus	3.529% of excess over	\$	288.45
384.60	769.20	8.14	plus	4.235% of excess over	\$	384.60
769.20	1,538.40	24.43	plus	4.941% of excess over	\$	769.20
1,538.40	1,923.00	62.44	plus	5.646% of excess over	\$	1,538.40
1,923.00	————	84.15	plus	7.058% 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	\$			0.706% of such amount	
192.30	384.60	1.36	plus	1.412% of excess over	\$	192.30
384.60	576.90	4.08	plus	2.823% of excess over	\$	384.60
576.90	769.20	9.51	plus	3.529% of excess over	\$	576.90
769.20	1,538.40	16.30	plus	4.235% of excess over	\$	769.20
1,538.40	3,076.80	48.88	plus	4.941% of excess over	\$	1,538.40
3,076.80	3,846.00	124.89	plus	5.646% of excess over	\$	3,076.80
3,846.00	————	168.32	plus	7.058% 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	\$			0.706% of such amount	
208.33	416.66	1.47	plus	1.412% of excess over	\$	208.33
416.66	624.99	4.41	plus	2.823% of excess over	\$	416.66
624.99	833.32	10.29	plus	3.529% of excess over	\$	624.99
833.32	1,666.64	17.64	plus	4.235% of excess over	\$	833.32
1,666.64	3,333.28	52.93	plus	4.941% of excess over	\$	1,666.64
3,333.28	4,166.60	135.28	plus	5.646% of excess over	\$	3,333.28
4,166.60	————	182.33	plus	7.058% of excess over	\$	4,166.60

(Effective Oct. 1, 2006)

**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	\$			0.706% of such amount
416.66	833.32	2.94	plus	1.412% of excess over	\$ 416.66
833.32	1,249.98	8.82	plus	2.823% of excess over	\$ 833.32
1,249.98	1,666.64	20.58	plus	3.529% of excess over	\$ 1,249.98
1,666.64	3,333.28	35.28	plus	4.235% of excess over	\$ 1,666.64
3,333.28	6,666.56	105.86	plus	4.941% of excess over	\$ 3,333.28
6,666.56	8,333.20	270.56	plus	5.646% of excess over	\$ 6,666.56
8,333.20	————	364.66	plus	7.058% 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	\$			0.706% of such amount
5,000.00	10,000.00	35.30	plus	1.412% of excess over	\$ 5,000.00
10,000.00	15,000.00	105.90	plus	2.823% of excess over	\$ 10,000.00
15,000.00	20,000.00	247.05	plus	3.529% of excess over	\$ 15,000.00
20,000.00	40,000.00	423.50	plus	4.235% of excess over	\$ 20,000.00
40,000.00	80,000.00	1,270.50	plus	4.941% of excess over	\$ 40,000.00
80,000.00	100,000.00	3,246.90	plus	5.646% of excess over	\$ 80,000.00
100,000.00	————	4,376.10	plus	7.058% 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	\$			0.706% of such amount
19.23	38.46	0.14	plus	1.412% of excess over	\$ 19.23
38.46	57.69	0.41	plus	2.823% of excess over	\$ 38.46
57.69	76.92	0.95	plus	3.529% of excess over	\$ 57.69
76.92	153.84	1.63	plus	4.235% of excess over	\$ 76.92
153.84	307.68	4.89	plus	4.941% of excess over	\$ 153.84
307.68	384.60	12.49	plus	5.646% of excess over	\$ 307.68
384.60	————	16.83	plus	7.058% of excess over	\$ 384.60