

Computer Formula for School District Income Tax Withholding

Caution: Please see Exception below.

Daily payroll period:	Federal wage base minus \$2.50 for each exemption times the school district tax rate
Weekly payroll period:	Federal wage base minus \$12.50 for each exemption times the school district tax rate
Biweekly payroll period:	Federal wage base minus \$25 for each exemption times the school district tax rate
Semi-monthly payroll period:	Federal wage base minus \$27.08 for each exemption times the school district tax rate
Monthly payroll period:	Federal wage base minus \$54.17 for each exemption times the school district tax rate
Annual payroll period:	Federal wage base minus \$650 for each exemption times the school district tax rate

Exception: Several school districts have enacted an alternative earned income only tax base. Residents of these school districts are not entitled to the exemption adjustment. Employers must withhold the school district tax on all federal wage base compensation paid to employees residing in these school districts.