

Employer Withholding Taxes – Percentage Method (Effective Jan. 1, 2008)

**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	\$			0.672% of such amount	
96.15	192.30	0.65	plus	1.344% of excess over	\$	96.15
192.30	288.45	1.94	plus	2.687% of excess over	\$	192.30
288.45	384.60	4.52	plus	3.360% of excess over	\$	288.45
384.60	769.20	7.75	plus	4.031% of excess over	\$	384.60
769.20	1,538.40	23.25	plus	4.703% of excess over	\$	769.20
1,538.40	1,923.00	59.43	plus	5.375% of excess over	\$	1,538.40
1,923.00	—————	80.10	plus	6.718% 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	\$			0.672% of such amount	
192.30	384.60	1.29	plus	1.344% of excess over	\$	192.30
384.60	576.90	3.87	plus	2.687% of excess over	\$	384.60
576.90	769.20	9.04	plus	3.360% of excess over	\$	576.90
769.20	1,538.40	15.50	plus	4.031% of excess over	\$	769.20
1,538.40	3,076.80	46.51	plus	4.703% of excess over	\$	1,538.40
3,076.80	3,846.00	118.86	plus	5.375% of excess over	\$	3,076.80
3,846.00	—————	160.20	plus	6.718% 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	\$			0.672% of such amount	
208.33	416.66	1.40	plus	1.344% of excess over	\$	208.33
416.66	624.99	4.20	plus	2.687% of excess over	\$	416.66
624.99	833.32	9.80	plus	3.360% of excess over	\$	624.99
833.32	1,666.64	16.80	plus	4.031% of excess over	\$	833.32
1,666.64	3,333.28	50.39	plus	4.703% of excess over	\$	1,666.64
3,333.28	4,166.60	128.77	plus	5.375% of excess over	\$	3,333.28
4,166.60	—————	173.56	plus	6.718% of excess over	\$	4,166.60

(Effective Jan. 1, 2008)

**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	\$			0.672% of such amount	
416.66	833.32	2.80	plus	1.344% of excess over	\$	416.66
833.32	1,249.98	8.40	plus	2.687% of excess over	\$	833.32
1,249.98	1,666.64	19.60	plus	3.360% of excess over	\$	1,249.98
1,666.64	3,333.28	33.60	plus	4.031% of excess over	\$	1,666.64
3,333.28	6,666.56	100.78	plus	4.703% of excess over	\$	3,333.28
6,666.56	8,333.20	257.54	plus	5.375% of excess over	\$	6,666.56
8,333.20	—————	347.12	plus	6.718% 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	\$			0.672% of such amount	
5,000.00	10,000.00	33.60	plus	1.344% of excess over	\$	5,000.00
10,000.00	15,000.00	100.80	plus	2.687% of excess over	\$	10,000.00
15,000.00	20,000.00	235.15	plus	3.360% of excess over	\$	15,000.00
20,000.00	40,000.00	403.15	plus	4.031% of excess over	\$	20,000.00
40,000.00	80,000.00	1,209.35	plus	4.703% of excess over	\$	40,000.00
80,000.00	100,000.00	3,090.55	plus	5.375% of excess over	\$	80,000.00
100,000.00	—————	4,165.55	plus	6.718% 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	\$			0.672% of such amount	
19.23	38.46	0.13	plus	1.344% of excess over	\$	19.23
38.46	57.69	0.39	plus	2.687% of excess over	\$	38.46
57.69	76.92	0.91	plus	3.360% of excess over	\$	57.69
76.92	153.84	1.56	plus	4.031% of excess over	\$	76.92
153.84	307.68	4.66	plus	4.703% of excess over	\$	153.84
307.68	384.60	11.90	plus	5.375% of excess over	\$	307.68
384.60	—————	16.03	plus	6.718% of excess over	\$	384.60