
TABLES FOR PERCENTAGE METHOD OF WITHHOLDING**Applicable to Wages, Salaries, and Commissions Paid on and after January 1, 2005**

RATE "A"**WEEKLY PAYROLL PERIOD (Allowance \$19.20)**

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 673	\$ 5.76 + 2.0%	\$ 384
\$ 673	\$ 769	\$ 11.54 + 3.9%	\$ 673
\$ 769	\$ 1,442	\$ 15.28 + 6.1%	\$ 769
\$ 1,442	\$ 9,615	\$ 56.34 + 7.0%	\$ 1,442
\$ 9,615		\$ 628.45 + 9.9%	\$ 9,615

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,346	\$ 11.54 + 2.0%	\$ 769
\$ 1,346	\$ 1,538	\$ 23.08 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,884	\$ 30.56 + 6.1%	\$ 1,538
\$ 2,884	\$ 19,231	\$ 112.67 + 7.0%	\$ 2,884
\$ 19,231		\$ 1,256.96 + 9.9%	\$ 19,231

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,458	\$ 12.50 + 2.0%	\$ 833
\$ 1,458	\$ 1,666	\$ 25.00 + 3.9%	\$ 1,458
\$ 1,666	\$ 3,125	\$ 33.11 + 6.1%	\$ 1,666
\$ 3,125	\$ 20,833	\$ 122.11 + 7.0%	\$ 3,125
\$ 20,833		\$ 1,361.67 + 9.9%	\$ 20,833

MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 2,916	\$ 24.99 + 2.0%	\$ 1,666
\$ 2,916	\$ 3,333	\$ 49.99 + 3.9%	\$ 2,916
\$ 3,333	\$ 6,250	\$ 66.25 + 6.1%	\$ 3,333
\$ 6,250	\$ 41,667	\$ 244.19 + 7.0%	\$ 6,250
\$ 41,667		\$ 2,723.38 + 9.9%	\$ 41,667

QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 8,750	\$ 75.00 + 2.0%	\$ 5,000
\$ 8,750	\$ 10,000	\$ 150.00 + 3.9%	\$ 8,750
\$ 10,000	\$ 18,750	\$ 198.75 + 6.1%	\$ 10,000
\$ 18,750	\$ 125,000	\$ 732.50 + 7.0%	\$ 18,750
\$ 125,000		\$ 8,170.00 + 9.9%	\$ 125,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 17,500	\$ 150.00 + 2.0%	\$ 10,000
\$ 17,500	\$ 20,000	\$ 300.00 + 3.9%	\$ 17,500
\$ 20,000	\$ 37,500	\$ 397.50 + 6.1%	\$ 20,000
\$ 37,500	\$ 250,000	\$ 1,465.00 + 7.0%	\$ 37,500
\$ 250,000		\$16,340.00 + 9.9%	\$ 250,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 35,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 35,000	\$ 40,000	\$ 600.00 + 3.9%	\$ 35,000
\$ 40,000	\$ 75,000	\$ 795.00 + 6.1%	\$ 40,000
\$ 75,000	\$ 500,000	\$ 2,930.00 + 7.0%	\$ 75,000
\$ 500,000		\$32,680.00 + 9.9%	\$ 500,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 96	\$ 0.83 + 2.0%	\$ 55
\$ 96	\$ 109	\$ 1.65 + 3.9%	\$ 96
\$ 109	\$ 205	\$ 2.15 + 6.1%	\$ 109
\$ 205	\$ 1,370	\$ 8.01 + 7.0%	\$ 205
\$ 1,370		\$ 89.56 + 9.9%	\$ 1,370

RATE "B"**WEEKLY PAYROLL PERIOD (Allowance \$19.20)**

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 961	\$ 5.76 + 2.0%	\$ 384
\$ 961	\$ 1,346	\$ 17.30 + 2.7%	\$ 961
\$ 1,346	\$ 1,538	\$ 27.70 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,884	\$ 35.18 + 6.1%	\$ 1,538
\$ 2,884	\$ 9,615	\$ 117.29 + 7.0%	\$ 2,884
\$ 9,615		\$ 588.46 + 9.9%	\$ 9,615

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is: The amount of income tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,923	\$ 11.54 + 2.0%	\$ 769
\$ 1,923	\$ 2,692	\$ 34.62 + 2.7%	\$ 1,923
\$ 2,692	\$ 3,076	\$ 55.38 + 3.9%	\$ 2,692
\$ 3,076	\$ 5,769	\$ 70.35 + 6.1%	\$ 3,076
\$ 5,769	\$ 19,231	\$ 234.63 + 7.0%	\$ 5,769
\$ 19,231		\$ 1,176.97 + 9.9%	\$ 19,231

RATE “B” (Continued)**SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)**If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 2,083	\$ 12.50 + 2.0%	\$ 833
\$ 2,083	\$ 2,916	\$ 37.50 + 2.7%	\$ 2,083
\$ 2,916	\$ 3,333	\$ 59.99 + 3.9%	\$ 2,916
\$ 3,333	\$ 6,250	\$ 76.25 + 6.1%	\$ 3,333
\$ 6,250	\$ 20,833	\$ 254.19 + 7.0%	\$ 6,250
\$ 20,833		\$ 1,275.00 + 9.9%	\$ 20,833

MONTHLY PAYROLL PERIOD (Allowance \$83.30)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 4,166	\$ 24.99 + 2.0%	\$ 1,666
\$ 4,166	\$ 5,833	\$ 74.99 + 2.7%	\$ 4,166
\$ 5,833	\$ 6,666	\$ 120.00 + 3.9%	\$ 5,833
\$ 6,666	\$ 12,500	\$ 152.49 + 6.1%	\$ 6,666
\$ 12,500	\$ 41,667	\$ 508.36 + 7.0%	\$ 12,500
\$ 41,667		\$ 2,550.05 + 9.9%	\$ 41,667

QUARTERLY PAYROLL PERIOD (Allowance \$250)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 12,500	\$ 75.00 + 2.0%	\$ 5,000
\$ 12,500	\$ 17,500	\$ 225.00 + 2.7%	\$ 12,500
\$ 17,500	\$ 20,000	\$ 360.00 + 3.9%	\$ 17,500
\$ 20,000	\$ 37,500	\$ 457.50 + 6.1%	\$ 20,000
\$ 37,500	\$ 125,000	\$ 1,525.00 + 7.0%	\$ 37,500
\$ 125,000		\$ 7,650.00 + 9.9%	\$ 125,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 25,000	\$ 150.00 + 2.0%	\$ 10,000
\$ 25,000	\$ 35,000	\$ 450.00 + 2.7%	\$ 25,000
\$ 35,000	\$ 40,000	\$ 720.00 + 3.9%	\$ 35,000
\$ 40,000	\$ 75,000	\$ 915.00 + 6.1%	\$ 40,000
\$ 75,000	\$ 250,000	\$ 3,050.00 + 7.0%	\$ 75,000
\$ 250,000		\$ 15,300.00 + 9.9%	\$ 250,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 50,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 50,000	\$ 70,000	\$ 900.00 + 2.7%	\$ 50,000
\$ 70,000	\$ 80,000	\$ 1,440.00 + 3.9%	\$ 70,000
\$ 80,000	\$ 150,000	\$ 1,830.00 + 6.1%	\$ 80,000
\$ 150,000	\$ 500,000	\$ 6,100.00 + 7.0%	\$ 150,000
\$ 500,000		\$ 30,600.00 + 9.9%	\$ 500,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 137	\$ 0.83 + 2.0%	\$ 55
\$ 137	\$ 192	\$ 2.47 + 2.7%	\$ 137
\$ 192	\$ 219	\$ 3.95 + 3.9%	\$ 192
\$ 219	\$ 411	\$ 5.00 + 6.1%	\$ 219
\$ 411	\$ 1,370	\$ 16.72 + 7.0%	\$ 411
\$ 1,370		\$ 83.85 + 9.9%	\$ 1,370

RATE “C”**WEEKLY PAYROLL PERIOD (Allowance \$19.20)**If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 769	\$ 5.76 + 2.3%	\$ 384
\$ 769	\$ 961	\$ 14.62 + 2.8%	\$ 769
\$ 961	\$ 1,153	\$ 19.99 + 3.5%	\$ 961
\$ 1,153	\$ 2,884	\$ 26.71 + 5.6%	\$ 1,153
\$ 2,884	\$ 9,615	\$ 123.65 + 6.6%	\$ 2,884
\$ 9,615		\$ 567.90 + 9.9%	\$ 9,615

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,538	\$ 11.54 + 2.3%	\$ 769
\$ 1,538	\$ 1,923	\$ 29.22 + 2.8%	\$ 1,538
\$ 1,923	\$ 2,307	\$ 40.00 + 3.5%	\$ 1,923
\$ 2,307	\$ 5,769	\$ 53.44 + 5.6%	\$ 2,307
\$ 5,769	\$ 19,231	\$ 247.31 + 6.6%	\$ 5,769
\$ 19,231		\$ 1,135.80 + 9.9%	\$ 19,231

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,666	\$ 12.50 + 2.3%	\$ 833
\$ 1,666	\$ 2,083	\$ 31.65 + 2.8%	\$ 1,666
\$ 2,083	\$ 2,500	\$ 43.33 + 3.5%	\$ 2,083
\$ 2,500	\$ 6,250	\$ 57.93 + 5.6%	\$ 2,500
\$ 6,250	\$ 20,833	\$ 267.93 + 6.6%	\$ 6,250
\$ 20,833		\$ 1,230.41 + 9.9%	\$ 20,833

MONTHLY PAYROLL PERIOD (Allowance \$83.30)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 3,333	\$ 24.99 + 2.3%	\$ 1,666
\$ 3,333	\$ 4,166	\$ 63.33 + 2.8%	\$ 3,333
\$ 4,166	\$ 5,000	\$ 86.66 + 3.5%	\$ 4,166
\$ 5,000	\$ 12,500	\$ 115.85 + 5.6%	\$ 5,000
\$ 12,500	\$ 41,667	\$ 535.85 + 6.6%	\$ 12,500
\$ 41,667		\$ 2,460.87 + 9.9%	\$ 41,667

RATE "C" (Continued)**QUARTERLY PAYROLL PERIOD (Allowance \$250)**If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 10,000	\$ 75.00 + 2.3%	\$ 5,000
\$ 10,000	\$ 12,500	\$ 190.00 + 2.8%	\$ 10,000
\$ 12,500	\$ 15,000	\$ 260.00 + 3.5%	\$ 12,500
\$ 15,000	\$ 37,500	\$ 347.50 + 5.6%	\$ 15,000
\$ 37,500	\$ 125,000	\$ 1,607.50 + 6.6%	\$ 37,500
\$ 125,000		\$ 7,382.50 + 9.9%	\$ 125,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 20,000	\$ 150.00 + 2.3%	\$ 10,000
\$ 20,000	\$ 25,000	\$ 380.00 + 2.8%	\$ 20,000
\$ 25,000	\$ 30,000	\$ 520.00 + 3.5%	\$ 25,000
\$ 30,000	\$ 75,000	\$ 695.00 + 5.6%	\$ 30,000
\$ 75,000	\$ 250,000	\$ 3,215.00 + 6.6%	\$ 75,000
\$ 250,000		\$ 14,765.00 + 9.9%	\$ 250,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 40,000	\$ 300.00 + 2.3%	\$ 20,000
\$ 40,000	\$ 50,000	\$ 760.00 + 2.8%	\$ 40,000
\$ 50,000	\$ 60,000	\$ 1,040.00 + 3.5%	\$ 50,000
\$ 60,000	\$ 150,000	\$ 1,390.00 + 5.6%	\$ 60,000
\$ 150,000	\$ 500,000	\$ 6,430.00 + 6.6%	\$ 150,000
\$ 500,000		\$ 29,530.00 + 9.9%	\$ 500,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 109	\$ 0.83 + 2.3%	\$ 55
\$ 109	\$ 137	\$ 2.07 + 2.8%	\$ 109
\$ 137	\$ 164	\$ 2.85 + 3.5%	\$ 137
\$ 164	\$ 411	\$ 3.80 + 5.6%	\$ 164
\$ 411	\$ 1,370	\$ 17.63 + 6.6%	\$ 411
\$ 1,370		\$ 80.92 + 9.9%	\$ 1,370

RATE "D"**WEEKLY PAYROLL PERIOD (Allowance \$19.20)**If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 769	\$ 5.76 + 2.7%	\$ 384
\$ 769	\$ 961	\$ 16.16 + 3.4%	\$ 769
\$ 961	\$ 1,153	\$ 22.68 + 4.3%	\$ 961
\$ 1,153	\$ 2,884	\$ 30.94 + 5.6%	\$ 1,153
\$ 2,884	\$ 9,615	\$ 127.88 + 6.5%	\$ 2,884
\$ 9,615		\$ 565.40 + 9.9%	\$ 9,615

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,538	\$ 11.54 + 2.7%	\$ 769
\$ 1,538	\$ 1,923	\$ 32.30 + 3.4%	\$ 1,538
\$ 1,923	\$ 2,307	\$ 45.39 + 4.3%	\$ 1,923
\$ 2,307	\$ 5,769	\$ 61.90 + 5.6%	\$ 2,307
\$ 5,769	\$ 19,231	\$ 255.77 + 6.5%	\$ 5,769
\$ 19,231		\$ 1,130.80 + 9.9%	\$ 19,231

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,666	\$ 12.50 + 2.7%	\$ 833
\$ 1,666	\$ 2,083	\$ 34.99 + 3.4%	\$ 1,666
\$ 2,083	\$ 2,500	\$ 49.16 + 4.3%	\$ 2,083
\$ 2,500	\$ 6,250	\$ 67.10 + 5.6%	\$ 2,500
\$ 6,250	\$ 20,833	\$ 277.10 + 6.5%	\$ 6,250
\$ 20,833		\$ 1,225.00 + 9.9%	\$ 20,833

MONTHLY PAYROLL PERIOD (Allowance \$83.30)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 3,333	\$ 24.99 + 2.7%	\$ 1,666
\$ 3,333	\$ 4,166	\$ 70.00 + 3.4%	\$ 3,333
\$ 4,166	\$ 5,000	\$ 98.32 + 4.3%	\$ 4,166
\$ 5,000	\$ 12,500	\$ 134.18 + 5.6%	\$ 5,000
\$ 12,500	\$ 41,667	\$ 554.18 + 6.5%	\$ 12,500
\$ 41,667		\$ 2,450.04 + 9.9%	\$ 41,667

QUARTERLY PAYROLL PERIOD (Allowance \$250)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 10,000	\$ 75.00 + 2.7%	\$ 5,000
\$ 10,000	\$ 12,500	\$ 210.00 + 3.4%	\$ 10,000
\$ 12,500	\$ 15,000	\$ 295.00 + 4.3%	\$ 12,500
\$ 15,000	\$ 37,500	\$ 402.50 + 5.6%	\$ 15,000
\$ 37,500	\$ 125,000	\$ 1,662.50 + 6.5%	\$ 37,500
\$ 125,000		\$ 7,350.00 + 9.9%	\$ 125,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)If the amount of taxable
wages is:The amount of income
tax to be withheld is:

Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 20,000	\$ 150.00 + 2.7%	\$ 10,000
\$ 20,000	\$ 25,000	\$ 420.00 + 3.4%	\$ 20,000
\$ 25,000	\$ 30,000	\$ 590.00 + 4.3%	\$ 25,000
\$ 30,000	\$ 75,000	\$ 805.00 + 5.6%	\$ 30,000
\$ 75,000	\$ 250,000	\$ 3,325.00 + 6.5%	\$ 75,000
\$ 250,000		\$ 14,700.00 + 9.9%	\$ 250,000

RATE “D” (Continued)**ANNUAL PAYROLL PERIOD (Allowance \$1,000)**

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 40,000	\$ 300.00 + 2.7%	\$ 20,000
\$ 40,000	\$ 50,000	\$ 840.00 + 3.4%	\$ 40,000
\$ 50,000	\$ 60,000	\$ 1,180.00 + 4.3%	\$ 50,000
\$ 60,000	\$ 150,000	\$ 1,610.00 + 5.6%	\$ 60,000
\$ 150,000	\$ 500,000	\$ 6,650.00 + 6.5%	\$ 150,000
\$ 500,000		\$ 29,400.00 + 9.9%	\$ 500,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 109	\$ 0.83 + 2.7%	\$ 55
\$ 109	\$ 137	\$ 2.28 + 3.4%	\$ 109
\$ 137	\$ 164	\$ 3.24 + 4.3%	\$ 137
\$ 164	\$ 411	\$ 4.40 + 5.6%	\$ 164
\$ 411	\$ 1,370	\$ 18.23 + 6.5%	\$ 411
\$ 1,370		\$ 80.57 + 9.9%	\$ 1,370

RATE “E”**WEEKLY PAYROLL PERIOD (Allowance \$19.20)**

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 384	1.5%	\$ 0
\$ 384	\$ 673	\$ 5.76 + 2.0%	\$ 384
\$ 673	\$ 1,923	\$ 11.54 + 5.8%	\$ 673
\$ 1,923	\$ 9,615	\$ 84.04 + 6.5%	\$ 1,923
\$ 9,615		\$ 584.02 + 9.9%	\$ 9,615

BIWEEKLY PAYROLL PERIOD (Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 769	1.5%	\$ 0
\$ 769	\$ 1,346	\$ 11.54 + 2.0%	\$ 769
\$ 1,346	\$ 3,846	\$ 23.08 + 5.8%	\$ 1,346
\$ 3,846	\$ 19,231	\$ 168.08 + 6.5%	\$ 3,846
\$ 19,231		\$ 1,168.11 + 9.9%	\$ 19,231

SEMIMONTHLY PAYROLL PERIOD (Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 833	1.5%	\$ 0
\$ 833	\$ 1,458	\$ 12.50 + 2.0%	\$ 833
\$ 1,458	\$ 4,166	\$ 25.00 + 5.8%	\$ 1,458
\$ 4,166	\$ 20,833	\$ 182.06 + 6.5%	\$ 4,166
\$ 20,833		\$ 1,265.42 + 9.9%	\$ 20,833

MONTHLY PAYROLL PERIOD (Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 1,666	1.5%	\$ 0
\$ 1,666	\$ 2,916	\$ 24.99 + 2.0%	\$ 1,666
\$ 2,916	\$ 8,333	\$ 49.99 + 5.8%	\$ 2,916
\$ 8,333	\$ 41,667	\$ 364.18 + 6.5%	\$ 8,333
\$ 41,667		\$ 2,530.89 + 9.9%	\$ 41,667

QUARTERLY PAYROLL PERIOD (Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 5,000	1.5%	\$ 0
\$ 5,000	\$ 8,750	\$ 75.00 + 2.0%	\$ 5,000
\$ 8,750	\$ 25,000	\$ 150.00 + 5.8%	\$ 8,750
\$ 25,000	\$ 125,000	\$ 1,092.50 + 6.5%	\$ 25,000
\$ 125,000		\$ 7,592.50 + 9.9%	\$ 125,000

SEMIANNUAL PAYROLL PERIOD (Allowance \$500)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 10,000	1.5%	\$ 0
\$ 10,000	\$ 17,500	\$ 150.00 + 2.0%	\$ 10,000
\$ 17,500	\$ 50,000	\$ 300.00 + 5.8%	\$ 17,500
\$ 50,000	\$ 250,000	\$ 2,185.00 + 6.5%	\$ 50,000
\$ 250,000		\$ 15,185.00 + 9.9%	\$ 250,000

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 20,000	1.5%	\$ 0
\$ 20,000	\$ 35,000	\$ 300.00 + 2.0%	\$ 20,000
\$ 35,000	\$ 100,000	\$ 600.00 + 5.8%	\$ 35,000
\$ 100,000	\$ 500,000	\$ 4,370.00 + 6.5%	\$ 100,000
\$ 500,000		\$ 30,370.00 + 9.9%	\$ 500,000

DAILY OR MISCELLANEOUS PAYROLL PERIOD (Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld is:	
Over	But Not Over		Of Excess Over
\$ 0	\$ 55	1.5%	\$ 0
\$ 55	\$ 96	\$ 0.83 + 2.0%	\$ 55
\$ 96	\$ 274	\$ 1.65 + 5.8%	\$ 96
\$ 274	\$ 1,370	\$ 11.97 + 6.5%	\$ 274
\$ 1,370		\$ 83.21 + 9.9%	\$ 1,370