

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING
 Applicable to Wages, Salaries, and Commissions Paid on and after October 1, 2020

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	\$ 385	1.5%	\$ 0
\$ 385	\$ 673	\$ 5.77 + 2.0%	\$ 385
\$ 673	\$ 769	\$ 11.54 + 3.9%	\$ 673
\$ 769	\$ 1,442	\$ 15.29 + 6.1%	\$ 769
\$ 1,442	\$ 9,615	\$ 56.35 + 7.0%	\$ 1,442
\$ 9,615	\$ 19,231	\$ 628.46 + 9.9%	\$ 9,615
\$ 19,231		\$ 1,580.38 + 11.8%	\$ 19,231

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	\$ 12.00 + 2.0%	\$ 769
\$ 1,346	\$ 1,538	\$ 23.00 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,885	\$ 31.00 + 6.1%	\$ 1,538
\$ 2,885	\$ 19,231	\$ 113.00 + 7.0%	\$ 2,885
\$ 19,231	\$ 38,462	\$ 1,257.00 + 9.9%	\$ 19,231
\$ 38,462		\$3,161.00 + 11.8%	\$ 38,462

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	\$ 13.00 + 2.0%	\$ 833
\$ 1,458	\$ 1,667	\$ 25.00 + 3.9%	\$ 1,458
\$ 1,667	\$ 3,125	\$ 33.00 + 6.1%	\$ 1,667
\$ 3,125	\$ 20,833	\$ 122.00 + 7.0%	\$ 3,125
\$ 20,833	\$ 41,667	\$ 1,362.00 + 9.9%	\$ 20,833
\$ 41,667		\$ 3,424.00 + 11.8%	\$ 41,667

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	\$ 1,667	1.5%	\$ 0
\$ 1,667	\$ 2,917	\$ 25.00 + 2.0%	\$ 1,667
\$ 2,917	\$ 3,333	\$ 50.00 + 3.9%	\$ 2,917
\$ 3,333	\$ 6,250	\$ 66.00 + 6.1%	\$ 3,333
\$ 6,250	\$ 41,667	\$ 244.00 + 7.0%	\$ 6,250
\$ 41,667	\$ 83,333	\$ 2,723.00 + 9.9%	\$ 41,667
\$ 83,333		\$ 6,848.00 + 11.8%	\$ 83,333

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	\$ 250,000	\$ 8,170.00 + 9.9%	\$ 125,000
\$ 250,000		\$ 20,545.00 + 11.8%	\$ 250,000

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	\$ 500,000	\$ 16,340.00 + 9.9%	\$ 250,000
\$ 500,000		\$ 41,090.00 + 11.8%	\$ 500,000

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	\$ 1,000,000	\$ 32,680.00 + 9.9%	\$ 500,000
\$ 1,000,000	over	\$ 82,180.00 + 11.8%	\$ 1,000,000

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	\$ 0.82 + 2.0%	\$ 55
\$ 96	\$ 110	\$ 1.64 + 3.9%	\$ 96
\$ 110	\$ 205	\$ 2.18 + 6.1%	\$ 110
\$ 205	\$ 1,370	\$ 8.03 + 7.0%	\$ 205
\$ 1,370	\$ 2,740	\$ 89.53 + 9.9%	\$ 1,370
\$ 2,740		\$ 225.15 + 11.8%	\$ 2,740

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	\$ 385	1.5%	\$ 0
\$ 385	\$ 962	\$ 5.77 + 2.0%	\$ 385
\$ 962	\$ 1,346	\$ 17.31 + 2.7%	\$ 962
\$ 1,346	\$ 1,538	\$ 27.69 + 3.9%	\$ 1,346
\$ 1,538	\$ 2,885	\$ 35.19 + 6.1%	\$ 1,538
\$ 2,885	\$ 9,615	\$ 117.31 + 7.0%	\$ 2,885
\$ 9,615	\$ 19,231	\$ 588.46 + 9.9%	\$ 9,615
\$ 19,231		\$ 1,540.38 + 11.8%	\$ 19,231

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	\$ 12.00 + 2.0%	\$ 769
\$ 1,923	\$ 2,692	\$ 35.00 + 2.7%	\$ 1,923
\$ 2,692	\$ 3,077	\$ 55.00 + 3.9%	\$ 2,692
\$ 3,077	\$ 5,769	\$ 70.00 + 6.1%	\$ 3,077
\$ 5,769	\$ 19,231	\$ 235.00 + 7.0%	\$ 5,769
\$ 19,231	\$ 38,462	\$ 1,177.00 + 9.9%	\$ 19,231
\$ 38,462		\$ 3,081.00 + 11.8%	\$ 38,462

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	2.0%	\$ 833
\$ 2,083	\$ 2,917	2.7%	\$ 2,083
\$ 2,917	\$ 3,333	3.9%	\$ 2,917
\$ 3,333	\$ 6,250	6.1%	\$ 3,333
\$ 6,250	\$ 20,833	7.0%	\$ 6,250
\$ 20,833	\$ 41,667	9.9%	\$ 20,833
\$ 41,667	\$ 3,338.00 +	11.8%	\$ 41,667

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	\$ 1,667	1.5%	\$ 0
\$ 1,667	\$ 4,167	2.0%	\$ 1,667
\$ 4,167	\$ 5,833	2.7%	\$ 4,167
\$ 5,833	\$ 6,667	3.9%	\$ 5,833
\$ 6,667	\$ 12,500	6.1%	\$ 6,667
\$ 12,500	\$ 41,667	7.0%	\$ 12,500
\$ 41,667	\$ 83,333	9.9%	\$ 41,667
\$ 83,333	\$ 6,675.00 +	11.8%	\$ 83,333

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	2.0%	\$ 5,000
\$ 12,500	\$ 17,500	2.7%	\$ 12,500
\$ 17,500	\$ 20,000	3.9%	\$ 17,500
\$ 20,000	\$ 37,500	6.1%	\$ 20,000
\$ 37,500	\$ 125,000	7.0%	\$ 37,500
\$ 125,000	\$ 250,000	9.9%	\$ 125,000
\$ 250,000	\$ 20,025.00 +	11.8%	\$ 250,000

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	2.0%	\$ 10,000
\$ 25,000	\$ 35,000	2.7%	\$ 25,000
\$ 35,000	\$ 40,000	3.9%	\$ 35,000
\$ 40,000	\$ 75,000	6.1%	\$ 40,000
\$ 75,000	\$ 250,000	7.0%	\$ 75,000
\$ 250,000	\$ 500,000	9.9%	\$ 250,000
\$ 500,000	\$ 40,050.00 +	11.8%	\$ 500,000

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	2.0%	\$ 20,000
\$ 50,000	\$ 70,000	2.7%	\$ 50,000
\$ 70,000	\$ 80,000	3.9%	\$ 70,000
\$ 80,000	\$ 150,000	6.1%	\$ 80,000
\$ 150,000	\$ 500,000	7.0%	\$ 150,000
\$ 500,000	\$ 1,000,000	9.9%	\$ 500,000
\$ 1,000,000	\$ 80,100.00 +	11.8%	\$ 1,000,000

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	2.0%	\$ 55
\$ 137	\$ 192	2.7%	\$ 137
\$ 192	\$ 219	3.9%	\$ 192
\$ 219	\$ 411	6.1%	\$ 219
\$ 411	\$ 1,370	7.0%	\$ 411
\$ 1,370	\$ 2,740	9.9%	\$ 1,370
\$ 2,740	\$ 219.45 +	11.8%	\$ 2,740

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	\$ 385	1.5%	\$ 0
\$ 385	\$ 769	2.3%	\$ 385
\$ 769	\$ 962	2.8%	\$ 769
\$ 962	\$ 1,154	3.5%	\$ 962
\$ 1,154	\$ 2,885	5.6%	\$ 1,154
\$ 2,885	\$ 9,615	6.6%	\$ 2,885
\$ 9,615	\$ 19,231	9.9%	\$ 9,615
\$ 19,231	\$ 1,519.81 +	11.8%	\$ 19,231

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	2.3%	\$ 769
\$ 1,538	\$ 1,923	2.8%	\$ 1,538
\$ 1,923	\$ 2,308	3.5%	\$ 1,923
\$ 2,308	\$ 5,769	5.6%	\$ 2,308
\$ 5,769	\$ 19,231	6.6%	\$ 5,769
\$ 19,231	\$ 38,462	9.9%	\$ 19,231
\$ 38,462	\$ 3,039.62 +	11.8%	\$ 38,462

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	\$ 1,667	2.3%	\$ 833
\$ 1,667	\$ 2,083	2.8%	\$ 1,667
\$ 2,083	\$ 2,500	3.5%	\$ 2,083
\$ 2,500	\$ 6,250	5.6%	\$ 2,500
\$ 6,250	\$ 20,833	6.6%	\$ 6,250
\$ 20,833	\$ 41,667	9.9%	\$ 20,833
\$ 41,667	\$ 3,292.92 +	11.8%	\$ 41,667

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	\$ 1,667	1.5%	\$ 0
\$ 1,667	\$ 3,333	2.3%	\$ 1,667
\$ 3,333	\$ 4,167	2.8%	\$ 3,333
\$ 4,167	\$ 5,000	3.5%	\$ 4,167
\$ 5,000	\$ 12,500	5.6%	\$ 5,000
\$ 12,500	\$ 41,667	6.6%	\$ 12,500
\$ 41,667	\$ 83,333	9.9%	\$ 41,667
\$ 83,333	\$ 6,585.83 +	11.8%	\$ 83,333

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	\$ 250,000	\$ 7,382.50 + 9.9%	\$ 125,000
\$ 250,000		\$ 19,757.50 + 11.8%	\$ 250,000

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	\$ 500,000	\$ 14,765.00 + 9.9%	\$ 250,000
\$ 500,000		\$ 39,515.00 + 11.8%	\$ 500,000

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	\$ 1,000,000	\$ 29,530.00 + 9.9%	\$ 500,000
\$ 1,000,000		\$ 79,030.00 + 11.8%	\$ 1,000,000

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	\$ 110	\$ 0.82 + 2.3%	\$ 55
\$ 110	\$ 137	\$ 2.08 + 2.8%	\$ 110
\$ 137	\$ 164	\$ 2.85 + 3.5%	\$ 137
\$ 164	\$ 411	\$ 3.81 + 5.6%	\$ 164
\$ 411	\$ 1,370	\$ 17.62 + 6.6%	\$ 411
\$ 1,370	\$ 2,740	\$ 80.90 + 9.9%	\$ 1,370
\$ 2,740		\$ 216.52 + 11.8%	\$ 2,740

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	\$ 385	1.5%	\$ 0
\$ 385	\$ 769	\$ 5.77 + 2.7%	\$ 385
\$ 769	\$ 962	\$ 16.15 + 3.4%	\$ 769
\$ 962	\$ 1,154	\$ 22.69 + 4.3%	\$ 962
\$ 1,154	\$ 2,885	\$ 30.96 + 5.6%	\$ 1,154
\$ 2,885	\$ 9,615	\$ 127.88 + 6.5%	\$ 2,885
\$ 9,615	\$ 19,231	\$ 565.38 + 9.9%	\$ 9,615
\$ 19,231		\$ 1,517.31 + 11.8%	\$ 19,231

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	\$ 32.31 + 3.4%	\$ 1,538
\$ 1,923	\$ 2,308	\$ 45.38 + 4.3%	\$ 1,923
\$ 2,308	\$ 5,769	\$ 61.92 + 5.6%	\$ 2,308
\$ 5,769	\$ 19,231	\$ 255.77 + 6.5%	\$ 5,769
\$ 19,231	\$ 38,462	\$ 1,130.77 + 9.9%	\$ 19,231
\$ 38,462		\$ 3,034.62 + 11.8%	\$ 38,462

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	\$ 1,667	\$ 12.50 + 2.7%	\$ 833
\$ 1,667	\$ 2,083	\$ 35.00 + 3.4%	\$ 1,667
\$ 2,083	\$ 2,500	\$ 49.17 + 4.3%	\$ 2,083
\$ 2,500	\$ 6,250	\$ 67.08 + 5.6%	\$ 2,500
\$ 6,250	\$ 20,833	\$ 277.08 + 6.5%	\$ 6,250
\$ 20,833	\$ 41,667	\$ 1,225.00 + 9.9%	\$ 20,833
\$ 41,667		\$ 3,287.50 + 11.8%	\$ 41,667

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	\$ 1,667	1.5%	\$ 0
\$ 1,667	\$ 3,333	\$ 25.00 + 2.7%	\$ 1,667
\$ 3,333	\$ 4,167	\$ 70.00 + 3.4%	\$ 3,333
\$ 4,167	\$ 5,000	\$ 98.33 + 4.3%	\$ 4,167
\$ 5,000	\$ 12,500	\$ 134.17 + 5.6%	\$ 5,000
\$ 12,500	\$ 41,667	\$ 554.17 + 6.5%	\$ 12,500
\$ 41,667	\$ 83,333	\$ 2,450.00 + 9.9%	\$ 41,667
\$ 83,333		\$ 6,575.00 + 11.8%	\$ 83,333

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	\$ 250,000	\$ 7,350.00 + 9.9%	\$ 125,000
\$ 250,000		\$ 19,725.00 + 11.8%	\$ 250,000

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	\$ 500,000	\$ 14,700.00 + 9.9%	\$ 250,000
\$ 500,000		\$ 39,450.00 + 11.8%	\$ 500,000

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	\$ 1,000,000	\$ 29,400.00 + 9.9%	\$ 500,000
\$1,000,000		\$ 78,900.00 + 11.8%	\$ 1,000,000

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	\$ 110	\$ 0.82 + 2.7%	\$ 55
\$ 110	\$ 137	\$ 2.30 + 3.4%	\$ 110
\$ 137	\$ 164	\$ 3.23 + 4.3%	\$ 137
\$ 164	\$ 411	\$ 4.41 + 5.6%	\$ 164
\$ 411	\$ 1,370	\$ 18.22 + 6.5%	\$ 411
\$ 1,370	\$ 2,740	\$ 80.55 + 9.9%	\$ 1,370
\$ 2,740		\$ 216.16 + 11.8%	\$ 2,740

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	\$ 385	1.5%	\$ 0
\$ 385	\$ 673	\$ 5.77 + 2.0%	\$ 385
\$ 673	\$ 1,923	\$ 11.54 + 5.8%	\$ 673
\$ 1,923	\$ 9,615	\$ 84.04 + 6.5%	\$ 1,923
\$ 9,615	\$ 19,231	\$ 584.04 + 9.9%	\$ 9,615
\$ 19,231		\$ 1,535.96 + 11.8%	\$ 19,231

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	\$ 12.00 + 2.0%	\$ 769
\$ 1,346	\$ 3,846	\$ 23.00 + 5.8%	\$ 1,346
\$ 3,846	\$ 19,231	\$ 168.00 + 6.5%	\$ 3,846
\$ 19,231	\$ 38,462	\$ 1,168.00 + 9.9%	\$ 19,231
\$ 38,462		\$ 3,072.00 + 11.8%	\$ 38,462

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	\$ 13.00 + 2.0%	\$ 833
\$ 1,458	\$ 4,167	\$ 25.00 + 5.8%	\$ 1,458
\$ 4,167	\$ 20,833	\$ 182.00 + 6.5%	\$ 4,167
\$ 20,833	\$ 41,667	\$ 1,265.00 + 9.9%	\$ 20,833
\$ 41,667		\$ 3,328.00 + 11.8%	\$ 41,667

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	\$ 1,667	1.5%	\$ 0
\$ 1,667	\$ 2,916	\$ 25.00 + 2.0%	\$ 1,667
\$ 2,917	\$ 8,333	\$ 50.00 + 5.8%	\$ 2,917
\$ 8,333	\$ 41,667	\$ 364.00 + 6.5%	\$ 8,333
\$ 41,667	\$ 83,333	\$ 2,531.00 + 9.9%	\$ 41,667
\$ 83,333		\$ 6,656.00 + 11.8%	\$ 83,333

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	\$ 250,000	\$ 7,592.50 + 9.9%	\$ 125,000
\$ 250,000		\$ 19,967.50 + 11.8%	\$ 250,000

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	\$ 500,000	\$ 15,185.00 + 9.9%	\$ 250,000
\$ 500,000		\$ 39,935.00 + 11.8%	\$ 500,000

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	\$ 1,000,000	\$ 30,370.00 + 9.9%	\$ 500,000
\$1,000,000		\$ 79,870.00 + 11.8%	\$ 1,000,000

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	\$ 0.82 + 2.0%	\$ 55
\$ 96	\$ 274	\$ 1.64 + 5.8%	\$ 96
\$ 274	\$ 1,370	\$ 11.97 + 6.5%	\$ 274
\$ 1,370	\$ 2,740	\$ 83.21 + 9.9%	\$ 1,370
\$ 2,740		\$ 218.82 + 11.8%	\$ 2,740

