

Employer Withholding Taxes – Percentage Method (Effective Aug. 1, 2015)

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	\$ _____			0.556% of such amount	
96.15	192.30	0.53	plus	1.112% of excess over	\$ 96.15	
192.30	288.45	1.60	plus	2.226% of excess over	\$ 192.30	
288.45	384.60	3.74	plus	2.782% of excess over	\$ 288.45	
384.60	769.20	6.41	plus	3.338% of excess over	\$ 384.60	
769.20	1,538.40	19.25	plus	3.894% of excess over	\$ 769.20	
1,538.40	1,923.00	49.20	plus	4.451% of excess over	\$ 1,538.40	
1,923.00	_____	66.32	plus	5.563% 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	\$ _____			0.556% of such amount	
192.30	384.60	1.07	plus	1.112% of excess over	\$ 192.30	
384.60	576.90	3.21	plus	2.226% of excess over	\$ 384.60	
576.90	769.20	7.49	plus	2.782% of excess over	\$ 576.90	
769.20	1,538.40	12.84	plus	3.338% of excess over	\$ 769.20	
1,538.40	3,076.80	38.52	plus	3.894% of excess over	\$ 1,538.40	
3,076.80	3,846.00	98.43	plus	4.451% of excess over	\$ 3,076.80	
3,846.00	_____	132.67	plus	5.563% 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	\$ _____			0.556% of such amount	
208.33	416.66	1.16	plus	1.112% of excess over	\$ 208.33	
416.66	624.99	3.48	plus	2.226% of excess over	\$ 416.66	
624.99	833.32	8.12	plus	2.782% of excess over	\$ 624.99	
833.32	1,666.64	13.92	plus	3.338% of excess over	\$ 833.32	
1,666.64	3,333.28	41.74	plus	3.894% of excess over	\$ 1,666.64	
3,333.28	4,166.60	106.64	plus	4.451% of excess over	\$ 3,333.28	
4,166.60	_____	143.73	plus	5.563% of excess over	\$ 4,166.60	

Table IV: Monthly Payroll Period
Gross Wage Minus \$54.16 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	\$ _____		0.556% of such amount	
416.66	833.32	2.32	plus	1.112% of excess over	\$ 416.66
833.32	1,249.98	6.95	plus	2.226% of excess over	\$ 833.32
1,249.98	1,666.64	16.22	plus	2.782% of excess over	\$ 1,249.98
1,666.64	3,333.28	27.81	plus	3.338% of excess over	\$ 1,666.64
3,333.28	6,666.56	83.44	plus	3.894% of excess over	\$ 3,333.28
6,666.56	8,333.20	213.24	plus	4.451% of excess over	\$ 6,666.56
8,333.20	_____	287.42	plus	5.563% of excess over	\$ 8,333.20

Table V: 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	\$ _____		0.556% of such amount	
19.23	38.46	0.11	plus	1.112% of excess over	\$ 19.23
38.46	57.69	0.32	plus	2.226% of excess over	\$ 38.46
57.69	76.92	0.75	plus	2.782% of excess over	\$ 57.69
76.92	153.84	1.28	plus	3.338% of excess over	\$ 76.92
153.84	307.68	3.85	plus	3.894% of excess over	\$ 153.84
307.68	384.60	9.84	plus	4.451% of excess over	\$ 307.68
384.60	_____	13.26	plus	5.563% of excess over	\$ 384.60