

## Withholding Tables (effective Jan. 1, 2009)

If the payroll period with respect to an employee is **BIWEEKLY**

and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$0	\$40	\$0.26	\$0.10	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
40	44	0.28	0.12	0	0	0	0	0	0	0	0	0
44	48	0.31	0.15	0	0	0	0	0	0	0	0	0
48	52	0.33	0.17	0.01	0	0	0	0	0	0	0	0
52	56	0.36	0.20	0.04	0	0	0	0	0	0	0	0
56	60	0.38	0.22	0.06	0	0	0	0	0	0	0	0
60	64	0.41	0.25	0.09	0	0	0	0	0	0	0	0
64	68	0.43	0.27	0.11	0	0	0	0	0	0	0	0
68	72	0.46	0.30	0.14	0	0	0	0	0	0	0	0
72	76	0.48	0.33	0.17	0.01	0	0	0	0	0	0	0
76	80	0.51	0.35	0.19	0.03	0	0	0	0	0	0	0
80	84	0.54	0.38	0.22	0.06	0	0	0	0	0	0	0
84	88	0.56	0.40	0.24	0.08	0	0	0	0	0	0	0
88	92	0.59	0.43	0.27	0.11	0	0	0	0	0	0	0
92	96	0.61	0.45	0.29	0.13	0	0	0	0	0	0	0
96	100	0.64	0.48	0.32	0.16	0	0	0	0	0	0	0
100	110	0.70	0.54	0.38	0.22	0.06	0	0	0	0	0	0
110	120	0.77	0.61	0.45	0.29	0.13	0	0	0	0	0	0
120	130	0.83	0.67	0.51	0.35	0.19	0.03	0	0	0	0	0
130	140	0.89	0.73	0.57	0.41	0.26	0.10	0	0	0	0	0
140	150	0.96	0.80	0.64	0.48	0.32	0.16	0	0	0	0	0
150	160	1.02	0.86	0.70	0.54	0.38	0.22	0.06	0	0	0	0
160	170	1.08	0.93	0.77	0.61	0.45	0.29	0.13	0	0	0	0
170	180	1.15	0.99	0.83	0.67	0.51	0.35	0.19	0.03	0	0	0
180	190	1.21	1.05	0.89	0.73	0.57	0.41	0.26	0.10	0	0	0
190	200	1.33	1.12	0.96	0.80	0.64	0.48	0.32	0.16	0	0	0
200	220	1.58	1.26	1.08	0.93	0.77	0.61	0.45	0.29	0.13	0	0
220	240	1.84	1.52	1.21	1.05	0.89	0.73	0.57	0.41	0.26	0.10	0
240	260	2.09	1.77	1.46	1.18	1.02	0.86	0.70	0.54	0.38	0.22	0.06
260	280	2.35	2.03	1.71	1.39	1.15	0.99	0.83	0.67	0.51	0.35	0.19
280	300	2.60	2.29	1.97	1.65	1.33	1.12	0.96	0.80	0.64	0.48	0.32
300	320	2.86	2.54	2.22	1.90	1.58	1.26	1.08	0.93	0.77	0.61	0.45
320	340	3.11	2.80	2.48	2.16	1.84	1.52	1.21	1.05	0.89	0.73	0.57
340	360	3.37	3.05	2.73	2.41	2.09	1.77	1.46	1.18	1.02	0.86	0.70
360	380	3.63	3.31	2.99	2.67	2.35	2.03	1.71	1.39	1.15	0.99	0.83
380	400	4.07	3.56	3.24	2.92	2.60	2.29	1.97	1.65	1.33	1.12	0.96
400	420	4.58	3.95	3.50	3.18	2.86	2.54	2.22	1.90	1.58	1.26	1.08
420	440	5.09	4.46	3.82	3.43	3.11	2.80	2.48	2.16	1.84	1.52	1.21
440	460	5.60	4.97	4.33	3.69	3.37	3.05	2.73	2.41	2.09	1.77	1.46
460	480	6.11	5.48	4.84	4.20	3.63	3.31	2.99	2.67	2.35	2.03	1.71
480	500	6.63	5.99	5.35	4.71	4.07	3.56	3.24	2.92	2.60	2.29	1.97
500	520	7.14	6.50	5.86	5.22	4.58	3.95	3.50	3.18	2.86	2.54	2.22
520	540	7.65	7.01	6.37	5.73	5.09	4.46	3.82	3.43	3.11	2.80	2.48
540	560	8.16	7.52	6.88	6.24	5.60	4.97	4.33	3.69	3.37	3.05	2.73
560	580	8.69	8.03	7.39	6.75	6.11	5.48	4.84	4.20	3.63	3.31	2.99
580	600	9.33	8.54	7.90	7.26	6.63	5.99	5.35	4.71	4.07	3.56	3.24
600	640	10.60	9.81	9.01	8.28	7.65	7.01	6.37	5.73	5.09	4.46	3.82
640	680	11.88	11.08	10.28	9.49	8.69	8.03	7.39	6.75	6.11	5.48	4.84
680	720	13.15	12.36	11.56	10.76	9.96	9.17	8.41	7.77	7.14	6.50	5.86
720	760	14.43	13.63	12.84	12.04	11.24	10.44	9.65	8.85	8.16	7.52	6.88
760	800	15.90	14.94	14.11	13.31	12.52	11.72	10.92	10.12	9.33	8.54	7.90

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and the wages are:		and the number of withholding exemptions claimed is:										
more than	but not over	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be –										
\$800	\$860	\$18.20	\$17.24	\$16.28	\$15.32	\$14.43	\$13.63	\$12.84	\$12.04	\$11.24	\$10.44	\$9.65
860	920	20.49	19.54	18.58	17.62	16.66	15.71	14.75	13.95	13.15	12.36	11.56
920	980	22.79	21.83	20.88	19.92	18.96	18.00	17.05	16.09	15.13	14.27	13.47
980	1,040	25.09	24.13	23.17	22.22	21.26	20.30	19.34	18.39	17.43	16.47	15.52
1,040	1,100	27.38	26.43	25.47	24.51	23.56	22.60	21.64	20.68	19.73	18.77	17.81
1,100	1,160	29.68	28.72	27.77	26.81	25.85	24.89	23.94	22.98	22.02	21.07	20.11
1,160	1,220	31.98	31.02	30.06	29.11	28.15	27.19	26.23	25.28	24.32	23.36	22.41
1,220	1,280	34.27	33.32	32.36	31.40	30.45	29.49	28.53	27.57	26.62	25.66	24.70
1,280	1,340	36.57	35.61	34.66	33.70	32.74	31.79	30.83	29.87	28.91	27.96	27.00
1,340	1,400	38.87	37.91	36.95	36.00	35.04	34.08	33.13	32.17	31.21	30.25	29.30
1,400	1,460	41.16	40.21	39.25	38.29	37.34	36.38	35.42	34.46	33.51	32.55	31.59
1,460	1,520	43.46	42.50	41.55	40.59	39.63	38.68	37.72	36.76	35.80	34.85	33.89
1,520	1,538	44.16	43.21	42.25	41.29	40.34	39.38	38.42	37.47	36.51	35.55	34.59
		4.466% of the excess over \$1,538 plus.										
1,538	3,076	44.16	43.21	42.25	41.29	40.34	39.38	38.42	37.47	36.51	35.55	34.59
		5.103% of the excess over \$3,076 plus										
3,076	3,846	112.86	111.75	110.63	109.52	108.40	107.28	106.17	105.05	103.93	102.82	101.70
		6.379% of the excess over \$3,846 plus										
3,846 and over		152.11	150.84	149.56	148.29	147.01	145.73	144.46	143.18	141.91	140.63	139.35