

**Employer Withholding Taxes - Percentage Method
(Effective January 1, 2019)**

**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	\$ -				0.538% of such amount
96.15	192.31	0.52	plus	1.075%	of excess over	\$ 96.15
192.31	288.46	1.55	plus	2.153%	of excess over	\$ 192.31
288.46	384.62	3.62	plus	2.690%	of excess over	\$ 288.46
384.62	769.23	6.21	plus	3.228%	of excess over	\$ 384.62
769.23	1,538.46	18.63	plus	3.765%	of excess over	\$ 769.23
1,538.46	1,923.08	47.59	plus	4.304%	of excess over	\$ 1,538.46
1,923.08	-----	64.14	plus	5.379%	of excess over	\$ 1,923.08

**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	\$ 192.31	\$ -				0.538% of such amount
192.31	384.62	1.03	plus	1.075%	of excess over	\$ 192.31
384.62	576.92	3.10	plus	2.153%	of excess over	\$ 384.62
576.92	769.23	7.24	plus	2.690%	of excess over	\$ 576.92
769.23	1,538.46	12.41	plus	3.228%	of excess over	\$ 769.23
1,538.46	3,076.92	37.24	plus	3.765%	of excess over	\$ 1,538.46
3,076.92	3,846.15	95.16	plus	4.304%	of excess over	\$ 3,076.92
3,846.15	-----	128.27	plus	5.379%	of excess over	\$ 3,846.15

**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	\$ -				0.538% of such amount
208.33	416.67	1.12	plus	1.075%	of excess over	\$ 208.33
416.67	625.00	3.36	plus	2.153%	of excess over	\$ 416.67
625.00	833.33	7.85	plus	2.690%	of excess over	\$ 625.00
833.33	1,666.67	13.45	plus	3.228%	of excess over	\$ 833.33
1,666.67	3,333.33	40.35	plus	3.765%	of excess over	\$ 1,666.67
3,333.33	4,166.67	103.10	plus	4.304%	of excess over	\$ 3,333.33
4,166.67	-----	138.97	plus	5.379%	of excess over	\$ 4,166.67

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	\$ 416.67	\$ -				0.538% of such amount
416.67	833.33	2.24	plus	1.075%	of excess over	\$ 416.67
833.33	1,250.00	6.72	plus	2.153%	of excess over	\$ 833.33
1,250.00	1,666.67	15.69	plus	2.690%	of excess over	\$ 1,250.00
1,666.67	3,333.33	26.90	plus	3.228%	of excess over	\$ 1,666.67
3,333.33	6,666.67	80.70	plus	3.765%	of excess over	\$ 3,333.33
6,666.67	8,333.33	206.20	plus	4.304%	of excess over	\$ 6,666.67
8,333.33	-----	277.93	plus	5.379%	of excess over	\$ 8,333.33

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	\$ -				0.538% of such amount
19.23	38.46	0.10	plus	1.075%	of excess over	\$ 19.23
38.46	57.69	0.31	plus	2.153%	of excess over	\$ 38.46
57.69	76.92	0.72	plus	2.690%	of excess over	\$ 57.69
76.92	153.85	1.24	plus	3.228%	of excess over	\$ 76.92
153.85	307.69	3.72	plus	3.765%	of excess over	\$ 153.85
307.69	384.62	9.51	plus	4.304%	of excess over	\$ 307.69
384.62	-----	12.82	plus	5.379%	of excess over	\$ 384.62