

Withholding Tables (effective Jan. 1, 2009)

If the payroll period with respect to an employee is **SEMI-MONTHLY**

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	\$0.08	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	45	0.29	0.11	0	0	0	0	0	0	0	0	0
45	50	0.32	0.15	0	0	0	0	0	0	0	0	0
50	55	0.35	0.18	0.01	0	0	0	0	0	0	0	0
55	60	0.38	0.21	0.04	0	0	0	0	0	0	0	0
60	65	0.41	0.24	0.07	0	0	0	0	0	0	0	0
65	70	0.45	0.27	0.10	0	0	0	0	0	0	0	0
70	75	0.48	0.31	0.13	0	0	0	0	0	0	0	0
75	80	0.51	0.34	0.16	0	0	0	0	0	0	0	0
80	85	0.54	0.37	0.20	0.02	0	0	0	0	0	0	0
85	90	0.57	0.40	0.23	0.06	0	0	0	0	0	0	0
90	95	0.61	0.43	0.26	0.09	0	0	0	0	0	0	0
95	100	0.64	0.47	0.29	0.12	0	0	0	0	0	0	0
100	110	0.70	0.53	0.36	0.18	0.01	0	0	0	0	0	0
110	120	0.77	0.59	0.42	0.25	0.07	0	0	0	0	0	0
120	130	0.83	0.66	0.48	0.31	0.14	0	0	0	0	0	0
130	140	0.89	0.72	0.55	0.37	0.20	0.03	0	0	0	0	0
140	150	0.96	0.78	0.61	0.44	0.27	0.09	0	0	0	0	0
150	160	1.02	0.85	0.68	0.50	0.33	0.16	0	0	0	0	0
160	170	1.08	0.91	0.74	0.57	0.39	0.22	0.05	0	0	0	0
170	180	1.15	0.98	0.80	0.63	0.46	0.28	0.11	0	0	0	0
180	190	1.21	1.04	0.87	0.69	0.52	0.35	0.18	0	0	0	0
190	200	1.28	1.10	0.93	0.76	0.58	0.41	0.24	0.07	0	0	0
200	220	1.48	1.23	1.06	0.89	0.71	0.54	0.37	0.19	0.02	0	0
220	240	1.73	1.39	1.19	1.01	0.84	0.67	0.49	0.32	0.15	0	0
240	260	1.99	1.64	1.31	1.14	0.97	0.79	0.62	0.45	0.28	0.10	0
260	280	2.24	1.90	1.55	1.27	1.10	0.92	0.75	0.58	0.40	0.23	0.06
280	300	2.50	2.15	1.81	1.46	1.22	1.05	0.88	0.70	0.53	0.36	0.19
300	320	2.75	2.41	2.06	1.72	1.37	1.18	1.00	0.83	0.66	0.49	0.31
320	340	3.01	2.66	2.32	1.97	1.63	1.31	1.13	0.96	0.79	0.61	0.44
340	360	3.27	2.92	2.57	2.23	1.88	1.54	1.26	1.09	0.91	0.74	0.57
360	380	3.52	3.17	2.83	2.48	2.14	1.79	1.45	1.22	1.04	0.87	0.70
380	400	3.78	3.43	3.08	2.74	2.39	2.05	1.70	1.36	1.17	1.00	0.82
400	420	4.08	3.69	3.34	2.99	2.65	2.30	1.96	1.61	1.30	1.12	0.95
420	440	4.59	3.94	3.60	3.25	2.90	2.56	2.21	1.87	1.52	1.25	1.08
440	460	5.10	4.40	3.85	3.50	3.16	2.81	2.47	2.12	1.78	1.43	1.21
460	480	5.61	4.92	4.22	3.76	3.41	3.07	2.72	2.38	2.03	1.69	1.34
480	500	6.12	5.43	4.73	4.04	3.67	3.32	2.98	2.63	2.29	1.94	1.60
500	520	6.63	5.94	5.25	4.55	3.92	3.58	3.23	2.89	2.54	2.20	1.85
520	540	7.14	6.45	5.76	5.06	4.37	3.83	3.49	3.14	2.80	2.45	2.11
540	560	7.65	6.96	6.27	5.57	4.88	4.19	3.74	3.40	3.05	2.71	2.36
560	580	8.16	7.47	6.78	6.09	5.39	4.70	4.01	3.65	3.31	2.96	2.62
580	600	8.67	7.98	7.29	6.60	5.90	5.21	4.52	3.91	3.56	3.22	2.87
600	620	9.18	8.49	7.80	7.11	6.41	5.72	5.03	4.34	3.82	3.47	3.13
620	640	9.79	9.00	8.31	7.62	6.93	6.23	5.54	4.85	4.16	3.73	3.38
640	660	10.43	9.56	8.82	8.13	7.44	6.74	6.05	5.36	4.67	3.98	3.64
660	680	11.06	10.20	9.34	8.64	7.95	7.26	6.56	5.87	5.18	4.49	3.89
680	700	11.70	10.84	9.98	9.15	8.46	7.77	7.07	6.38	5.69	5.00	4.31
700	720	12.34	11.48	10.61	9.75	8.97	8.28	7.58	6.89	6.20	5.51	4.82
720	740	12.98	12.11	11.25	10.39	9.52	8.79	8.10	7.40	6.71	6.02	5.33
740	760	13.62	12.75	11.89	11.03	10.16	9.30	8.61	7.91	7.22	6.53	5.84

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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 –										
\$760	\$780	\$14.25	\$13.39	\$12.53	\$11.66	\$10.80	\$9.94	\$9.12	\$8.42	\$7.73	\$7.04	\$6.35
780	800	14.89	14.03	13.17	12.30	11.44	10.57	9.71	8.94	8.24	7.55	6.86
800	830	15.85	14.99	14.12	13.26	12.39	11.53	10.67	9.80	9.01	8.32	7.63
830	860	16.98	15.94	15.08	14.22	13.35	12.49	11.62	10.76	9.90	9.08	8.39
860	890	18.13	17.09	16.06	15.17	14.31	13.44	12.58	11.72	10.85	9.99	9.16
890	920	19.28	18.24	17.20	16.17	15.27	14.40	13.54	12.67	11.81	10.95	10.08
920	950	20.43	19.39	18.35	17.32	16.28	15.36	14.49	13.63	12.77	11.90	11.04
950	980	21.57	20.54	19.50	18.47	17.43	16.39	15.45	14.59	13.72	12.86	12.00
980	1,010	22.72	21.69	20.65	19.61	18.58	17.54	16.50	15.54	14.68	13.82	12.95
1,010	1,040	23.87	22.84	21.80	20.76	19.73	18.69	17.65	16.62	15.64	14.77	13.91
1,040	1,070	25.02	23.98	22.95	21.91	20.87	19.84	18.80	17.76	16.73	15.73	14.87
1,070	1,100	26.17	25.13	24.10	23.06	22.02	20.99	19.95	18.91	17.88	16.84	15.82
1,100	1,130	27.32	26.28	25.24	24.21	23.17	22.13	21.10	20.06	19.02	17.99	16.95
1,130	1,160	28.47	27.43	26.39	25.36	24.32	23.28	22.25	21.21	20.17	19.14	18.10
1,160	1,190	29.61	28.58	27.54	26.50	25.47	24.43	23.39	22.36	21.32	20.28	19.25
1,190	1,220	30.76	29.73	28.69	27.65	26.62	25.58	24.54	23.51	22.47	21.43	20.40
1,220	1,250	31.91	30.87	29.84	28.80	27.76	26.73	25.69	24.65	23.62	22.58	21.54
1,250	1,280	33.06	32.02	30.99	29.95	28.91	27.88	26.84	25.80	24.77	23.73	22.69
1,280	1,310	34.21	33.17	32.13	31.10	30.06	29.02	27.99	26.95	25.91	24.88	23.84
1,310	1,340	35.36	34.32	33.28	32.25	31.21	30.17	29.14	28.10	27.06	26.03	24.99
1,340	1,370	36.50	35.47	34.43	33.39	32.36	31.32	30.28	29.25	28.21	27.17	26.14
1,370	1,400	37.65	36.62	35.58	34.54	33.51	32.47	31.43	30.40	29.36	28.32	27.29
1,400	1,430	38.80	37.76	36.73	35.69	34.65	33.62	32.58	31.54	30.51	29.47	28.43
1,430	1,460	39.95	38.91	37.88	36.84	35.80	34.77	33.73	32.69	31.66	30.62	29.58
1,460	1,490	41.10	40.06	39.02	37.99	36.95	35.91	34.88	33.84	32.80	31.77	30.73
1,490	1,520	42.25	41.21	40.17	39.14	38.10	37.06	36.03	34.99	33.95	32.92	31.88
1,520	1,550	43.39	42.36	41.32	40.28	39.25	38.21	37.17	36.14	35.10	34.06	33.03
1,550	1,580	44.54	43.51	42.47	41.43	40.40	39.36	38.32	37.29	36.25	35.21	34.18
1,580	1,610	45.69	44.65	43.62	42.58	41.54	40.51	39.47	38.43	37.40	36.36	35.33
1,610	1,640	46.84	45.80	44.77	43.73	42.69	41.66	40.62	39.58	38.55	37.51	36.47
1,640	1,666	47.86	46.82	45.79	44.75	43.71	42.68	41.64	40.60	39.57	38.53	37.49
		4.466% of the excess over \$1,666 plus.										
1,666	3,333	47.86	46.82	45.79	44.75	43.71	42.68	41.64	40.60	39.57	38.53	37.49
		5.103% of the excess over \$3,333 plus										
3,333	4,166	122.29	121.08	119.87	118.66	117.45	116.25	115.04	113.83	112.62	111.41	110.20
		6.379% of the excess over \$4,166 plus										
4,166 and over		164.81	163.43	162.05	160.67	159.29	157.90	156.52	155.14	153.76	152.38	151.00