

Withholding Tables (effective Jan. 1, 2009)

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

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	\$20	\$0.13	\$0.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	22	0.14	0.06	0	0	0	0	0	0	0	0	0
22	24	0.15	0.07	0	0	0	0	0	0	0	0	0
24	26	0.17	0.09	0.01	0	0	0	0	0	0	0	0
26	28	0.18	0.10	0.02	0	0	0	0	0	0	0	0
28	30	0.19	0.11	0.03	0	0	0	0	0	0	0	0
30	32	0.20	0.12	0.04	0	0	0	0	0	0	0	0
32	34	0.22	0.14	0.06	0	0	0	0	0	0	0	0
34	36	0.23	0.15	0.07	0	0	0	0	0	0	0	0
36	38	0.24	0.16	0.08	0	0	0	0	0	0	0	0
38	40	0.26	0.18	0.10	0.02	0	0	0	0	0	0	0
40	42	0.27	0.19	0.11	0.03	0	0	0	0	0	0	0
42	44	0.28	0.20	0.12	0.04	0	0	0	0	0	0	0
44	46	0.29	0.21	0.13	0.05	0	0	0	0	0	0	0
46	48	0.31	0.23	0.15	0.07	0	0	0	0	0	0	0
48	50	0.32	0.24	0.16	0.08	0	0	0	0	0	0	0
50	55	0.35	0.27	0.19	0.11	0.03	0	0	0	0	0	0
55	60	0.38	0.30	0.22	0.14	0.06	0	0	0	0	0	0
60	65	0.41	0.33	0.26	0.18	0.10	0.02	0	0	0	0	0
65	70	0.45	0.37	0.29	0.21	0.13	0.05	0	0	0	0	0
70	75	0.48	0.40	0.32	0.24	0.16	0.08	0	0	0	0	0
75	80	0.51	0.43	0.35	0.27	0.19	0.11	0.03	0	0	0	0
80	85	0.54	0.46	0.38	0.30	0.22	0.14	0.06	0	0	0	0
85	90	0.57	0.49	0.41	0.33	0.26	0.18	0.10	0.02	0	0	0
90	95	0.61	0.53	0.45	0.37	0.29	0.21	0.13	0.05	0	0	0
95	100	0.66	0.56	0.48	0.40	0.32	0.24	0.16	0.08	0	0	0
100	110	0.79	0.63	0.54	0.46	0.38	0.30	0.22	0.14	0.06	0	0
110	120	0.91	0.75	0.61	0.53	0.45	0.37	0.29	0.21	0.13	0.05	0
120	130	1.04	0.88	0.72	0.59	0.51	0.43	0.35	0.27	0.19	0.11	0.03
130	140	1.17	1.01	0.85	0.69	0.57	0.49	0.41	0.33	0.26	0.18	0.10
140	150	1.30	1.14	0.98	0.82	0.66	0.56	0.48	0.40	0.32	0.24	0.16
150	160	1.42	1.27	1.11	0.95	0.79	0.63	0.54	0.46	0.38	0.30	0.22
160	170	1.55	1.39	1.23	1.07	0.91	0.75	0.61	0.53	0.45	0.37	0.29
170	180	1.68	1.52	1.36	1.20	1.04	0.88	0.72	0.59	0.51	0.43	0.35
180	190	1.81	1.65	1.49	1.33	1.17	1.01	0.85	0.69	0.57	0.49	0.41
190	200	2.04	1.78	1.62	1.46	1.30	1.14	0.98	0.82	0.66	0.56	0.48
200	210	2.29	1.97	1.74	1.58	1.42	1.27	1.11	0.95	0.79	0.63	0.54
210	220	2.55	2.23	1.91	1.71	1.55	1.39	1.23	1.07	0.91	0.75	0.61
220	230	2.80	2.48	2.16	1.85	1.68	1.52	1.36	1.20	1.04	0.88	0.72
230	240	3.06	2.74	2.42	2.10	1.81	1.65	1.49	1.33	1.17	1.01	0.85
240	250	3.31	2.99	2.67	2.36	2.04	1.78	1.62	1.46	1.30	1.14	0.98
250	260	3.57	3.25	2.93	2.61	2.29	1.97	1.74	1.58	1.42	1.27	1.11
260	270	3.82	3.50	3.18	2.87	2.55	2.23	1.91	1.71	1.55	1.39	1.23
270	280	4.08	3.76	3.44	3.12	2.80	2.48	2.16	1.85	1.68	1.52	1.36
280	290	4.34	4.01	3.70	3.38	3.06	2.74	2.42	2.10	1.81	1.65	1.49
290	300	4.66	4.27	3.95	3.63	3.31	2.99	2.67	2.36	2.04	1.78	1.62
300	320	5.30	4.90	4.50	4.14	3.82	3.50	3.18	2.87	2.55	2.23	1.91
320	340	5.93	5.54	5.14	4.74	4.34	4.01	3.70	3.38	3.06	2.74	2.42
340	360	6.57	6.17	5.77	5.38	4.98	4.58	4.21	3.89	3.57	3.25	2.93
360	380	7.21	6.81	6.41	6.01	5.62	5.22	4.82	4.42	4.08	3.76	3.44
380	400	7.95	7.47	7.05	6.65	6.25	5.85	5.46	5.06	4.66	4.27	3.95

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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 –										
\$400	\$430	\$9.10	\$8.62	\$8.14	\$7.66	\$7.21	\$6.81	\$6.41	\$6.01	\$5.62	\$5.22	\$4.82
430	460	10.25	9.77	9.29	8.81	8.33	7.85	7.38	6.97	6.57	6.17	5.77
460	490	11.39	10.92	10.44	9.96	9.48	9.00	8.52	8.05	7.57	7.13	6.73
490	520	12.54	12.06	11.59	11.11	10.63	10.15	9.67	9.19	8.72	8.24	7.76
520	550	13.69	13.21	12.73	12.26	11.78	11.30	10.82	10.34	9.86	9.39	8.91
550	580	14.84	14.36	13.88	13.40	12.93	12.45	11.97	11.49	11.01	10.53	10.05
580	610	15.99	15.51	15.03	14.55	14.07	13.60	13.12	12.64	12.16	11.68	11.20
610	640	17.14	16.66	16.18	15.70	15.22	14.74	14.27	13.79	13.31	12.83	12.35
640	670	18.29	17.81	17.33	16.85	16.37	15.89	15.41	14.94	14.46	13.98	13.50
670	700	19.43	18.96	18.48	18.00	17.52	17.04	16.56	16.08	15.61	15.13	14.65
700	730	20.58	20.10	19.62	19.15	18.67	18.19	17.71	17.23	16.75	16.28	15.80
730	760	21.73	21.25	20.77	20.29	19.82	19.34	18.86	18.38	17.90	17.42	16.95
760	769	22.08	21.60	21.13	20.65	20.17	19.69	19.21	18.73	18.25	17.78	17.30
		4.466% of the excess over \$769 plus										
769	1,538	22.08	21.60	21.13	20.65	20.17	19.69	19.21	18.73	18.25	17.78	17.30
		5.103% of the excess over \$1,538 plus										
1538	1,923	56.43	55.87	55.32	54.76	54.20	53.64	53.08	52.52	51.97	51.41	50.85
		6.379% of the excess over \$1,923 plus										
1,923 and over		76.06	75.42	74.78	74.14	73.50	72.87	72.23	71.59	70.95	70.32	69.68