

2009 California Personal Income Tax (Pit) Withholding Schedules Replaced

As a result of the recent budget, the California Withholding Schedules for 2009 included in the 2009 California Employer's Guide have been replaced.

The schedules have been updated to accurately reflect the withholding amounts that should be withheld in each bracket of income at the time of the employee's payroll. Please begin using these new withholding schedules with your next payroll. This will help minimize any potential tax liability your employees may face when they file their 2009 State personal income tax return.

For additional information about California Personal Income Tax, go to Franchise Tax Board's Web site at **www.ftb.ca.gov**.

For additional copies of the withholding schedules, go to EDD'S Web site at **www.edd.ca.gov**.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED

METHOD B - EXACT CALCULATION METHOD

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets; and then subtracting a tax credit based upon the number of allowances claimed on the Employee's Withholding Allowance Certificate (Form W-4 or DE 4). **This method also takes into consideration the special treatment of additional allowances for estimated deductions.**

The steps in computing the amount of tax to be withheld are as follows:

- Step 1** Determine if the employee's gross wages are **less** than, or equal to, the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE." If so, no income tax is required to be withheld.
- Step 2** If the employee claims any additional withholding allowances for estimated deductions on a DE 4 form, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages.
- Step 3** Subtract the standard deduction amount shown in "TABLE 3 - STANDARD DEDUCTION TABLE" to arrive at the employee's taxable income.
- Step 4** Use "TABLE 5 - TAX RATE TABLE" for the payroll period and marital status to find the applicable line on which the taxable income is located. Perform the indicated calculations to arrive at the computed tax liability.
- Step 5** Subtract the tax credit shown in "TABLE 4 - EXEMPTION ALLOWANCE TABLE"* from the computed tax liability to arrive at the amount of tax to be withheld.

* If the employee uses additional allowances claimed for estimated deductions, such allowances **MUST NOT** be used in the determination of tax credits to be subtracted.

EXAMPLE A: Weekly earnings of \$210.00, single, and claiming one withholding allowance on form W-4 or DE 4.

- Step 1** Earnings for the weekly payroll period are **LESS** than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$217.00); therefore, no income tax is to be withheld.

EXAMPLE B: Biweekly earnings of \$1,250.00, married, and claiming three withholding allowances, one of which is for estimated deductions.

- Step 1** Earnings for the biweekly payroll period are **GREATER** than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$868.00); therefore, income tax should be withheld.
- Step 2**

Earnings for biweekly payroll period.	\$1,250.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE".	<u>-38.00</u>
Salaries and wages subject to withholding.	<u>\$1,212.00</u>
- Step 3**

Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE".	<u>-284.00</u>
Taxable income.	<u>\$928.00</u>
- Step 4** Tax computation from "TABLE 5 - TAX RATE TABLE":
 - Entry covering \$928.00 (over \$552.00 but not over \$1,308.00).
 - 2.25% amount over \$552.00 (.0225 x (\$928.00 - 552.00)).
 - Plus the marginal amount.
 - Computed tax.

	\$ 8.46
	<u>+6.90</u>
	<u><u>15.36</u></u>
- Step 5**

Subtract amount from "TABLE 4 - EXEMPTION ALLOWANCE TABLE" for two regular withholding allowances.	<u>-7.62</u>
Net amount of tax to be withheld.	<u><u>\$ 7.74</u></u>

NOTE: Table 5 provides a method comparable to the federal alternative method for percentage calculation of withholding. This method is a minor simplification of the exact calculation method described above in that the tax rate applies to the total taxable income with the excess amount subtracted.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED

METHOD B - EXACT CALCULATION METHOD (CONTINUED)

EXAMPLE C: Monthly earnings of \$3,800.00, married, and claiming five withholding allowances on form W-4 or DE 4.

Step 1	Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$1880.00); therefore, income tax should be withheld.	
	Earnings for monthly payroll period.	\$3,800.00
Step 2	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE".	<u>-615.00</u>
	Taxable income.	\$3,185.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE":	
	• Entry covering \$3,185.00 (over \$2,832.00 but not over \$4,472.00)	
	• 4.25% of amount over \$2,832.00 (.0425 x (\$3,185.00 - \$2,832.00))	\$ 15.00
	• Plus marginal tax amount.	<u>+51.76</u>
	• Computed tax.	\$ 66.76
Step 5	Subtract amount from "TABLE 4 - EXEMPTION ALLOWANCE TABLE" for 5 regular withholding allowances.	<u>-41.25</u>
	Net amount of tax to be withheld.	<u>\$ 25.51</u>

EXAMPLE D: Weekly earnings of \$800.00, unmarried head of household, three withholding allowances on form W-4 or DE 4.

Step 1	Earnings for the weekly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$434.00); therefore, income tax should be withheld.	
	Earnings for weekly payroll period.	\$ 800.00
Step 2	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE".	<u>-142.00</u>
	Taxable income.	\$ 658.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE":	
	• Entry covering \$658.00 (over \$654.00 but not over \$843.00).	
	• 4.25% of amount over \$654.00 (.0425 x (\$658.00 - \$654.00)).	\$ 0.17
	• Plus marginal tax amount.	<u>+11.96</u>
	• Computed tax.	\$ 12.13
Step 5	Subtract amount from "TABLE 4 - EXEMPTION ALLOWANCE TABLE" for 3 regular withholding allowances.	<u>-5.71</u>
	Net amount of tax to be withheld.	<u>\$ 6.42</u>

NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and prorate the tax back to the payroll period. This method may be useful to employers who have employees being paid for more than one payroll period and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

EXAMPLE E: Semi-monthly earnings of \$1,800.00, married, and claiming four allowances on form W-4 or DE 4.

Step 1	Earnings for the semi-monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$940.00); therefore, income tax should be withheld.	
	Annualized wages and salary (24 x \$1,800.00).	\$43,200.00
Step 2	Not applicable - no estimated deduction allowance claimed.	
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE".	<u>-7,384.00</u>
	Taxable income.	\$35,816.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE":	
	• Entry covering \$35,816.00(over \$33,988.00 but not over \$53,642.00)	
	• 4.25% of amount over \$33,988.00 (.0425 x (\$35,816.00 - \$33,988.00)).	\$ 77.69
	• Plus marginal tax amount.	<u>+621.37</u>
	• Computed annual tax.	\$ 699.06
Step 5	Subtract amount from "TABLE 4 - EXEMPTION ALLOWANCE TABLE" for 4 regular withholding allowances.	<u>-396.00</u>
	Annual amount of tax to be withheld.	\$ 303.06
	Divide by number of payroll periods in year (24).	<u>\$ 12.63</u>

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED

METHOD B - EXACT CALCULATION METHOD (CONTINUED)

NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and figure the tax for the payroll period. This method may be useful to employers who have employees being paid for a lump sum, or a yearly amount not withheld on; and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

EXAMPLE F: Annual earnings of \$45,000.00, monthly pay period, married, and claiming four allowances on form W-4 or DE 4.

Step 1	Earnings for the annual payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$22,556.00); therefore, income tax should be withheld.	
Step 2	Annualized wages and/or monthly salary (12 x \$3,750.00). Not applicable - no estimated deduction allowance claimed.	\$45,000.00
Step 3	Subtract amount from "TABLE 3 - STANDARD DEDUCTION TABLE". Taxable income.	<u>-7,384.00</u> \$37,616.00
Step 4	Tax computation from "TABLE 5 - TAX RATE TABLE": <ul style="list-style-type: none"> • Entry covering \$37,616.00(over \$33,988.00 but not over \$53,642.00) • 4.25% of amount over \$33,988.00 (.0425 x (\$37,616.00 - \$33,988.00)). • Plus marginal tax amount. • Computed annual tax. 	\$ 154.19 <u>+621.37</u> \$ 775.56
Step 5	Subtract amount from "TABLE 4 - EXEMPTION ALLOWANCE TABLE" for 4 regular withholding allowances. Annual amount of tax to be withheld. (Divide by number of payroll periods in year (12).	<u>-396.00</u> \$ 379.56 <u>\$ 31.63</u>

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED
METHOD B---EXACT CALCULATION METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE,	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
	DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	ALLOWANCES ON DE 4 OR W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$217	\$217	\$434	\$434
BIWEEKLY	\$434	\$434	\$868	\$868
SEMI-MONTHLY	\$470	\$470	\$940	\$940
MONTHLY	\$940	\$940	\$1,880	\$1,880
QUARTERLY	\$2,820	\$2,820	\$5,639	\$5,639
SEMI-ANNUAL	\$5,639	\$5,639	\$11,278	\$11,278
ANNUAL	\$11,278	\$11,278	\$22,556	\$22,556
DAILY/MISCELLANEOUS	\$43	\$43	\$87	\$87

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

* Number of Additional Withholding Allowances for Estimated Deductions claimed on Form DE 4 or W-4.

** If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED
METHOD B---EXACT CALCULATION METHOD

TABLE 3 - STANDARD DEDUCTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$71	\$71	\$142	\$142
BIWEEKLY	\$142	\$142	\$284	\$284
SEMI-MONTHLY	\$154	\$154	\$308	\$308
MONTHLY	\$308	\$308	\$615	\$615
QUARTERLY	\$923	\$923	\$1,846	\$1,846
SEMI-ANNUAL	\$1,846	\$1,846	\$3,692	\$3,692
ANNUAL	\$3,692	\$3,692	\$7,384	\$7,384
DAILY/MISCELLANEOUS	\$14	\$14	\$28	\$28

TABLE 4 - EXEMPTION ALLOWANCE TABLE

ALLOWANCES ON DE 4 OR W-4	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	\$1.90	\$3.81	\$4.13	\$8.25	\$24.75	\$49.50	\$99.00	\$0.38
2	\$3.81	\$7.62	\$8.25	\$16.50	\$49.50	\$99.00	\$198.00	\$0.76
3	\$5.71	\$11.42	\$12.38	\$24.75	\$74.25	\$148.50	\$297.00	\$1.14
4	\$7.62	\$15.23	\$16.50	\$33.00	\$99.00	\$198.00	\$396.00	\$1.52
5	\$9.52	\$19.04	\$20.63	\$41.25	\$123.75	\$247.50	\$495.00	\$1.90
6	\$11.42	\$22.85	\$24.75	\$49.50	\$148.50	\$297.00	\$594.00	\$2.28
7	\$13.33	\$26.65	\$28.88	\$57.75	\$173.25	\$346.50	\$693.00	\$2.67
8	\$15.23	\$30.46	\$33.00	\$66.00	\$198.00	\$396.00	\$792.00	\$3.05
9	\$17.13	\$34.27	\$37.13	\$74.25	\$222.75	\$445.50	\$891.00	\$3.43
10*	\$19.04	\$38.08	\$41.25	\$82.50	\$247.50	\$495.00	\$990.00	\$3.81

* If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on Form DE 4 or W-4, on a weekly payroll period would be \$28.50.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED
METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

ANNUAL PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$7,168 ...	1.25%	\$0	\$0.00
\$7,168	\$16,994 ...	2.25%	\$7,168	\$89.60
\$16,994	\$26,821 ...	4.25%	\$16,994	\$310.69
\$26,821	\$37,233 ...	6.25%	\$26,821	\$728.34
\$37,233	\$47,055 ...	8.25%	\$37,233	\$1,379.09
\$47,055	\$1,000,000 ...	9.55%	\$47,055	\$2,189.41
\$1,000,000	and over	10.55%	\$1,000,000	\$93,195.66

DAILY / MISCELLANEOUS PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$28 ...	1.25%	\$0	\$0.00
\$28	\$65 ...	2.25%	\$28	\$0.35
\$65	\$103 ...	4.25%	\$65	\$1.18
\$103	\$143 ...	6.25%	\$103	\$2.80
\$143	\$181 ...	8.25%	\$143	\$5.30
\$181	\$3,846 ...	9.55%	\$181	\$8.44
\$3,846	and over	10.55%	\$3,846	\$358.45

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$14,336 ...	1.25%	\$0	\$0.00
\$14,336	\$33,988 ...	2.25%	\$14,336	\$179.20
\$33,988	\$53,642 ...	4.25%	\$33,988	\$621.37
\$53,642	\$74,466 ...	6.25%	\$53,642	\$1,456.67
\$74,466	\$94,110 ...	8.25%	\$74,466	\$2,758.17
\$94,110	\$1,000,000 ...	9.55%	\$94,110	\$4,378.80
\$1,000,000	and over	10.55%	\$1,000,000	\$90,891.30

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$56 ...	1.25%	\$0	\$0.00
\$56	\$130 ...	2.25%	\$56	\$0.70
\$130	\$206 ...	4.25%	\$130	\$2.37
\$206	\$286 ...	6.25%	\$206	\$5.60
\$286	\$362 ...	8.25%	\$286	\$10.60
\$362	\$3,846 ...	9.55%	\$362	\$16.87
\$3,846	and over	10.55%	\$3,846	\$349.59

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$14,345 ...	1.25%	\$0	\$0.00
\$14,345	\$33,989 ...	2.25%	\$14,345	\$179.31
\$33,989	\$43,814 ...	4.25%	\$33,989	\$621.30
\$43,814	\$54,225 ...	6.25%	\$43,814	\$1,038.86
\$54,225	\$64,050 ...	8.25%	\$54,225	\$1,689.55
\$64,050	\$1,000,000 ...	9.55%	\$64,050	\$2,500.11
\$1,000,000	and over	10.55%	\$1,000,000	\$91,883.34

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$55 ...	1.25%	\$0	\$0.00
\$55	\$131 ...	2.25%	\$55	\$0.69
\$131	\$169 ...	4.25%	\$131	\$2.40
\$169	\$209 ...	6.25%	\$169	\$4.02
\$209	\$246 ...	8.25%	\$209	\$6.52
\$246	\$3,846 ...	9.55%	\$246	\$9.57
\$3,846	and over	10.55%	\$3,846	\$353.37

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED
METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

QUARTERLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,792 ...	1.25%	\$0	\$0.00
\$1,792	\$4,249 ...	2.25%	\$1,792	\$22.40
\$4,249	\$6,705 ...	4.25%	\$4,249	\$77.68
\$6,705	\$9,308 ...	6.25%	\$6,705	\$182.06
\$9,308	\$11,764 ...	8.25%	\$9,308	\$344.75
\$11,764	\$249,999 ...	9.55%	\$11,764	\$547.37
\$249,999	and over	10.55%	\$249,999	\$23,298.81

SEMI-ANNUAL PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$3,584 ...	1.25%	\$0	\$0.00
\$3,584	\$8,498 ...	2.25%	\$3,584	\$44.80
\$8,498	\$13,410 ...	4.25%	\$8,498	\$155.37
\$13,410	\$18,616 ...	6.25%	\$13,410	\$364.13
\$18,616	\$23,528 ...	8.25%	\$18,616	\$689.51
\$23,528	\$499,998 ...	9.55%	\$23,528	\$1,094.75
\$499,998	and over	10.55%	\$499,998	\$46,597.64

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$3,584 ...	1.25%	\$0	\$0.00
\$3,584	\$8,498 ...	2.25%	\$3,584	\$44.80
\$8,498	\$13,410 ...	4.25%	\$8,498	\$155.37
\$13,410	\$18,616 ...	6.25%	\$13,410	\$364.13
\$18,616	\$23,528 ...	8.25%	\$18,616	\$689.51
\$23,528	\$249,999 ...	9.55%	\$23,528	\$1,094.75
\$249,999	and over	10.55%	\$249,999	\$22,722.73

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$7,168 ...	1.25%	\$0	\$0.00
\$7,168	\$16,996 ...	2.25%	\$7,168	\$89.60
\$16,996	\$26,820 ...	4.25%	\$16,996	\$310.73
\$26,820	\$37,232 ...	6.25%	\$26,820	\$728.25
\$37,232	\$47,056 ...	8.25%	\$37,232	\$1,379.00
\$47,056	\$499,998 ...	9.55%	\$47,056	\$2,189.48
\$499,998	and over	10.55%	\$499,998	\$45,445.44

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$3,586 ...	1.25%	\$0	\$0.00
\$3,586	\$8,497 ...	2.25%	\$3,586	\$44.83
\$8,497	\$10,954 ...	4.25%	\$8,497	\$155.33
\$10,954	\$13,556 ...	6.25%	\$10,954	\$259.75
\$13,556	\$16,013 ...	8.25%	\$13,556	\$422.38
\$16,013	\$249,999 ...	9.55%	\$16,013	\$625.08
\$249,999	and over	10.55%	\$249,999	\$22,970.74

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$7,172 ...	1.25%	\$0	\$0.00
\$7,172	\$16,994 ...	2.25%	\$7,172	\$89.65
\$16,994	\$21,908 ...	4.25%	\$16,994	\$310.65
\$21,908	\$27,112 ...	6.25%	\$21,908	\$519.50
\$27,112	\$32,026 ...	8.25%	\$27,112	\$844.75
\$32,026	\$499,998 ...	9.55%	\$32,026	\$1,250.16
\$499,998	and over	10.55%	\$499,998	\$45,941.49

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED
METHOD B--EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

SEMI-MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$299 ...	1.25%	\$0	\$0.00
\$299	\$708 ...	2.25%	\$299	\$3.74
\$708	\$1,118 ...	4.25%	\$708	\$12.94
\$1,118	\$1,551 ...	6.25%	\$1,118	\$30.37
\$1,551	\$1,961 ...	8.25%	\$1,551	\$57.43
\$1,961	\$41,667 ...	9.55%	\$1,961	\$91.26
\$41,667	and over	10.55%	\$41,667	\$3,883.18

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$598 ...	1.25%	\$0	\$0.00
\$598	\$1,416 ...	2.25%	\$598	\$7.48
\$1,416	\$2,236 ...	4.25%	\$1,416	\$25.89
\$2,236	\$3,102 ...	6.25%	\$2,236	\$60.74
\$3,102	\$3,922 ...	8.25%	\$3,102	\$114.87
\$3,922	\$41,667 ...	9.55%	\$3,922	\$182.52
\$41,667	and over	10.55%	\$41,667	\$3,787.17

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$598 ...	1.25%	\$0	\$0.00
\$598	\$1,416 ...	2.25%	\$598	\$7.48
\$1,416	\$1,826 ...	4.25%	\$1,416	\$25.89
\$1,826	\$2,259 ...	6.25%	\$1,826	\$43.32
\$2,259	\$2,669 ...	8.25%	\$2,259	\$70.38
\$2,669	\$41,667 ...	9.55%	\$2,669	\$104.21
\$41,667	and over	10.55%	\$41,667	\$3,828.52

MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$598 ...	1.25%	\$0	\$0.00
\$598	\$1,416 ...	2.25%	\$598	\$7.48
\$1,416	\$2,236 ...	4.25%	\$1,416	\$25.89
\$2,236	\$3,102 ...	6.25%	\$2,236	\$60.74
\$3,102	\$3,922 ...	8.25%	\$3,102	\$114.87
\$3,922	\$83,334 ...	9.55%	\$3,922	\$182.52
\$83,334	and over	10.55%	\$83,334	\$7,766.37

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,196 ...	1.25%	\$0	\$0.00
\$1,196	\$2,832 ...	2.25%	\$1,196	\$14.95
\$2,832	\$4,472 ...	4.25%	\$2,832	\$51.76
\$4,472	\$6,204 ...	6.25%	\$4,472	\$121.46
\$6,204	\$7,844 ...	8.25%	\$6,204	\$229.71
\$7,844	\$83,334 ...	9.55%	\$7,844	\$365.01
\$83,334	and over	10.55%	\$83,334	\$7,574.31

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,196 ...	1.25%	\$0	\$0.00
\$1,196	\$2,832 ...	2.25%	\$1,196	\$14.95
\$2,832	\$3,652 ...	4.25%	\$2,832	\$51.76
\$3,652	\$4,518 ...	6.25%	\$3,652	\$86.61
\$4,518	\$5,338 ...	8.25%	\$4,518	\$140.74
\$5,338	\$83,334 ...	9.55%	\$5,338	\$208.39
\$83,334	and over	10.55%	\$83,334	\$7,657.01

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009 REVISED
METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

WEEKLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$138 ...	1.25%	\$0	\$0.00
\$138	\$327 ...	2.25%	\$138	\$1.73
\$327	\$516 ...	4.25%	\$327	\$5.98
\$516	\$716 ...	6.25%	\$516	\$14.01
\$716	\$905 ...	8.25%	\$716	\$26.51
\$905	\$19,231 ...	9.55%	\$905	\$42.10
\$19,231	and over	10.55%	\$19,231	\$1,792.23

BIWEEKLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$276 ...	1.25%	\$0	\$0.00
\$276	\$654 ...	2.25%	\$276	\$3.45
\$654	\$1,032 ...	4.25%	\$654	\$11.96
\$1,032	\$1,432 ...	6.25%	\$1,032	\$28.03
\$1,432	\$1,810 ...	8.25%	\$1,432	\$53.03
\$1,810	\$38,462 ...	9.55%	\$1,810	\$84.22
\$38,462	and over	10.55%	\$38,462	\$3,584.49

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$276 ...	1.25%	\$0	\$0.00
\$276	\$654 ...	2.25%	\$276	\$3.45
\$654	\$1,032 ...	4.25%	\$654	\$11.96
\$1,032	\$1,432 ...	6.25%	\$1,032	\$28.03
\$1,432	\$1,810 ...	8.25%	\$1,432	\$53.03
\$1,810	\$19,231 ...	9.55%	\$1,810	\$84.22
\$19,231	and over	10.55%	\$19,231	\$1,747.93

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$552 ...	1.25%	\$0	\$0.00
\$552	\$1,308 ...	2.25%	\$552	\$6.90
\$1,308	\$2,064 ...	4.25%	\$1,308	\$23.91
\$2,064	\$2,864 ...	6.25%	\$2,064	\$56.04
\$2,864	\$3,620 ...	8.25%	\$2,864	\$106.04
\$3,620	\$38,462 ...	9.55%	\$3,620	\$168.41
\$38,462	and over	10.55%	\$38,462	\$3,495.82

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$276 ...	1.25%	\$0	\$0.00
\$276	\$654 ...	2.25%	\$276	\$3.45
\$654	\$843 ...	4.25%	\$654	\$11.96
\$843	\$1,043 ...	6.25%	\$843	\$19.99
\$1,043	\$1,232 ...	8.25%	\$1,043	\$32.49
\$1,232	\$19,231 ...	9.55%	\$1,232	\$48.08
\$19,231	and over	10.55%	\$19,231	\$1,766.98

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$552 ...	1.25%	\$0	\$0.00
\$552	\$1,308 ...	2.25%	\$552	\$6.90
\$1,308	\$1,686 ...	4.25%	\$1,308	\$23.91
\$1,686	\$2,086 ...	6.25%	\$1,686	\$39.98
\$2,086	\$2,464 ...	8.25%	\$2,086	\$64.98
\$2,464	\$38,462 ...	9.55%	\$2,464	\$96.17
\$38,462	and over	10.55%	\$38,462	\$3,533.98