

CALIFORNIA WITHHOLDING SCHEDULES FOR NOV – DEC 2009

Effective November 1, 2009

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- METHOD A - WAGE BRACKET TABLE METHOD (Limited to wages/salaries less than \$1 million)
- METHOD B - EXACT CALCULATION METHOD

METHOD A provides a quick & easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The STANDARD DEDUCTION and EXEMPTION ALLOWANCE CREDIT are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

METHOD B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION Section.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Research Section - 516 Mail Stop A-351
P.O. Box 942840, Sacramento, CA 94240.

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: to avoid underwithholding of State income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for ESTIMATED DEDUCTIONS that are claimed on a DE 4 must be used to reduce the amount of salaries & wages subject to withholding by using steps 1 and 2 shown below. If the Form W-4 is used for California withholding purposes, all additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances; **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

METHOD A - WAGE BRACKET TABLE METHOD; or
METHOD B - EXACT CALCULATION METHOD

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of DE 4.

If the Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 1 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

Employers may require employees to file DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.

CALIFORNIA WITHHOLDING SCHEDULES FOR NOV - DEC 2009
Effective November 1, 2009
 METHOD A - WAGE BRACKET TABLE METHOD

To determine the amount of tax to be withheld follow these steps:

- 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 deductions, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages.
- Step 3** Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.
- Step 4** Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

EXAMPLE A: METHOD A - WAGE BRACKET TABLE METHOD. Weekly earnings of \$900.00, married, and claiming five withholding allowances on form W-4 or DE 4, three of which are for estimated deductions.

- Step 1** Earnings for the weekly pay period of \$900.00 are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$434.00); therefore, income tax should be withheld.
- Step 2**

| | |
|--|-----------------|
| Earnings for the payroll period | \$900.00 |
| Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE" | <u>-58.00</u> |
| Salaries and wages subject to withholding | <u>\$842.00</u> |
- Step 3**

| | |
|---|-----------|
| Total number of withholding allowances claimed | 5 |
| Subtract number of estimated deduction allowances claimed | <u>-3</u> |
| Net allowances for tax computation purposes | <u>2</u> |
- Step 4** Refer to the appropriate wage bracket table (weekly taxable earnings of \$842.00 with two deductions) to arrive at the amount of tax to be withheld. \$11.50

EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,400.00, married, and claiming six withholding allowances on form W-4 or DE 4, two of which are for estimated deductions.

- Step 1** Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$1,880.00); therefore, income tax should be withheld.
- Step 2**

| | |
|---|-------------------|
| Earnings for the payroll period. | \$3,400.00 |
| Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE". | <u>-167.00</u> |
| Salaries and wages subject to withholding. | <u>\$3,233.00</u> |
- Step 3**

| | |
|--|-----------|
| Total number of withholding allowances claimed. | 6 |
| Subtract number of estimated deduction allowances claimed. | <u>-2</u> |
| Net allowances for tax computation purposes. | <u>4</u> |
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,233.00 with four deductions) to arrive at the amount of tax to be withheld. \$15.72

CALIFORNIA WITHHOLDING SCHEDULES FOR 2009
METHOD A—WAGE BRACKET TABLE METHOD
Effective November 1, 2009

TABLE 1 - LOW INCOME EXEMPTION 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 | \$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.

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$160 | | | | | | | | | | | |
| 160 | 170 | 1.29 | | | | | | | | | | |
| 170 | 180 | 1.43 | | | | | | | | | | |
| 180 | 190 | 1.57 | | | | | | | | | | |
| 190 | 200 | 1.71 | | | | | | | | | | |
| 200 | 210 | 1.84 | | | | | | | | | | |
| 210 | 220 | 2.05 | | | | | | | | | | |
| 220 | 230 | 2.30 | 0.21 | | | | | | | | | |
| 230 | 240 | 2.55 | 0.46 | | | | | | | | | |
| 240 | 250 | 2.79 | 0.70 | | | | | | | | | |
| 250 | 260 | 3.04 | 0.95 | | | | | | | | | |
| 260 | 270 | 3.29 | 1.20 | | | | | | | | | |
| 270 | 280 | 3.54 | 1.45 | | | | | | | | | |
| 280 | 290 | 3.78 | 1.69 | | | | | | | | | |
| 290 | 300 | 4.03 | 1.94 | | | | | | | | | |
| 300 | 310 | 4.28 | 2.19 | 0.10 | | | | | | | | |
| 310 | 320 | 4.53 | 2.44 | 0.35 | | | | | | | | |
| 320 | 330 | 4.77 | 2.68 | 0.59 | | | | | | | | |
| 330 | 340 | 5.02 | 2.93 | 0.84 | | | | | | | | |
| 340 | 350 | 5.27 | 3.18 | 1.09 | | | | | | | | |
| 350 | 360 | 5.52 | 3.43 | 1.34 | | | | | | | | |
| 360 | 370 | 5.76 | 3.67 | 1.58 | | | | | | | | |
| 370 | 380 | 6.01 | 3.92 | 1.83 | | | | | | | | |
| 380 | 390 | 6.26 | 4.17 | 2.08 | | | | | | | | |
| 390 | 400 | 6.51 | 4.42 | 2.33 | 0.24 | | | | | | | |
| 400 | 410 | 6.91 | 4.82 | 2.73 | 0.64 | | | | | | | |
| 410 | 420 | 7.37 | 5.28 | 3.19 | 1.10 | | | | | | | |
| 420 | 430 | 7.84 | 5.75 | 3.66 | 1.57 | | | | | | | |
| 430 | 440 | 8.31 | 6.22 | 4.13 | 2.04 | | | | | | | |
| 440 | 460 | 9.01 | 6.92 | 4.83 | 2.74 | 0.65 | | | | | | |
| 460 | 480 | 9.94 | 7.85 | 5.76 | 3.67 | 1.58 | | | | | | |
| 480 | 500 | 10.88 | 8.79 | 6.70 | 4.61 | 2.52 | 0.43 | | | | | |
| 500 | 520 | 11.81 | 9.72 | 7.63 | 5.54 | 3.45 | 1.36 | | | | | |
| 520 | 540 | 12.75 | 10.66 | 8.57 | 6.48 | 4.39 | 2.30 | 0.21 | | | | |
| 540 | 560 | 13.68 | 11.59 | 9.50 | 7.41 | 5.32 | 3.23 | 1.14 | | | | |
| 560 | 580 | 14.62 | 12.53 | 10.44 | 8.35 | 6.26 | 4.17 | 2.08 | | | | |
| 580 | 600 | 15.62 | 13.53 | 11.44 | 9.35 | 7.26 | 5.17 | 3.08 | 0.99 | | | |
| 600 | 620 | 16.99 | 14.90 | 12.81 | 10.72 | 8.63 | 6.54 | 4.45 | 2.36 | 0.27 | | |
| 620 | 640 | 18.37 | 16.28 | 14.19 | 12.10 | 10.01 | 7.92 | 5.83 | 3.74 | 1.65 | | |
| 640 | 680 | 20.43 | 18.34 | 16.25 | 14.16 | 12.07 | 9.98 | 7.89 | 5.80 | 3.71 | 1.62 | |
| 680 | 720 | 23.18 | 21.09 | 19.00 | 16.91 | 14.82 | 12.73 | 10.64 | 8.55 | 6.46 | 4.37 | 2.28 |
| 720 | 760 | 25.93 | 23.84 | 21.75 | 19.66 | 17.57 | 15.48 | 13.39 | 11.30 | 9.21 | 7.12 | 5.03 |
| 760 | 800 | 28.68 | 26.59 | 24.50 | 22.41 | 20.32 | 18.23 | 16.14 | 14.05 | 11.96 | 9.87 | 7.78 |
| 800 | 840 | 32.16 | 30.07 | 27.98 | 25.89 | 23.80 | 21.71 | 19.62 | 17.53 | 15.44 | 13.35 | 11.26 |
| 840 | 880 | 35.79 | 33.70 | 31.61 | 29.52 | 27.43 | 25.34 | 23.25 | 21.16 | 19.07 | 16.98 | 14.89 |
| 880 | 920 | 39.42 | 37.33 | 35.24 | 33.15 | 31.06 | 28.97 | 26.88 | 24.79 | 22.70 | 20.61 | 18.52 |
| 920 | 960 | 43.05 | 40.96 | 38.87 | 36.78 | 34.69 | 32.60 | 30.51 | 28.42 | 26.33 | 24.24 | 22.15 |
| 960 | 1000 | 46.73 | 44.64 | 42.55 | 40.46 | 38.37 | 36.28 | 34.19 | 32.10 | 30.01 | 27.92 | 25.83 |
| 1000 | 1040 | 50.93 | 48.84 | 46.75 | 44.66 | 42.57 | 40.48 | 38.39 | 36.30 | 34.21 | 32.12 | 30.03 |
| 1040 | 1080 | 55.13 | 53.04 | 50.95 | 48.86 | 46.77 | 44.68 | 42.59 | 40.50 | 38.41 | 36.32 | 34.23 |
| 1080 | 1120 | 59.34 | 57.25 | 55.16 | 53.07 | 50.98 | 48.89 | 46.80 | 44.71 | 42.62 | 40.53 | 38.44 |

1120 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 1100)

(INTERNET)

MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------|-------|-------|-------|-------|------|------|------|------|---|---|------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$160 | | | | | | | | | | | |
| 160 | 170 | 1.29 | | | | | | | | | | |
| 170 | 180 | 1.43 | | | | | | | | | | |
| 180 | 190 | 1.57 | | | | | | | | | | |
| 190 | 200 | 1.71 | | | | | | | | | | |
| 200 | 210 | 1.84 | | | | | | | | | | |
| 210 | 220 | 1.98 | | | | | | | | | | |
| 220 | 230 | 2.12 | 0.03 | | | | | | | | | |
| 230 | 240 | 2.26 | 0.17 | | | | | | | | | |
| 240 | 250 | 2.39 | 0.30 | | | | | | | | | |
| 250 | 260 | 2.53 | 0.44 | | | | | | | | | |
| 260 | 270 | 2.67 | 0.58 | | | | | | | | | |
| 270 | 280 | 2.81 | 0.72 | | | | | | | | | |
| 280 | 290 | 2.94 | 0.85 | | | | | | | | | |
| 290 | 300 | 3.08 | 0.99 | | | | | | | | | |
| 300 | 310 | 3.22 | 1.13 | | | | | | | | | |
| 310 | 320 | 3.36 | 1.27 | | | | | | | | | |
| 320 | 330 | 3.49 | 1.40 | | | | | | | | | |
| 330 | 340 | 3.63 | 1.54 | | | | | | | | | |
| 340 | 350 | 3.77 | 1.68 | | | | | | | | | |
| 350 | 360 | 4.00 | 1.91 | | | | | | | | | |
| 360 | 370 | 4.25 | 2.16 | | | | | | | | | |
| 370 | 380 | 4.50 | 2.41 | | | | | | | | | |
| 380 | 390 | 4.75 | 2.66 | | | | | | | | | |
| 390 | 400 | 4.99 | 2.90 | | | | | | | | | |
| 400 | 410 | 5.24 | 3.15 | | | | | | | | | |
| 410 | 420 | 5.49 | 3.40 | | | | | | | | | |
| 420 | 430 | 5.74 | 3.65 | | | | | | | | | |
| 430 | 440 | 5.98 | 3.89 | 0.04 | | | | | | | | |
| 440 | 460 | 6.36 | 4.27 | 0.42 | | | | | | | | |
| 460 | 480 | 6.85 | 4.76 | 0.91 | | | | | | | | |
| 480 | 500 | 7.35 | 5.26 | 1.41 | | | | | | | | |
| 500 | 520 | 7.84 | 5.75 | 1.90 | | | | | | | | |
| 520 | 540 | 8.34 | 6.25 | 2.40 | 0.31 | | | | | | | |
| 540 | 560 | 8.83 | 6.74 | 2.89 | 0.80 | | | | | | | |
| 560 | 580 | 9.33 | 7.24 | 3.39 | 1.30 | | | | | | | |
| 580 | 600 | 9.82 | 7.73 | 3.88 | 1.79 | | | | | | | |
| 600 | 620 | 10.32 | 8.23 | 4.38 | 2.29 | 0.20 | | | | | | |
| 620 | 640 | 10.81 | 8.72 | 4.87 | 2.78 | 0.69 | | | | | | |
| 640 | 660 | 11.31 | 9.22 | 5.37 | 3.28 | 1.19 | | | | | | |
| 660 | 680 | 11.80 | 9.71 | 5.86 | 3.77 | 1.68 | | | | | | |
| 680 | 700 | 12.30 | 10.21 | 6.36 | 4.27 | 2.18 | 0.09 | | | | | |
| 700 | 720 | 12.79 | 10.70 | 6.85 | 4.76 | 2.67 | 0.58 | | | | | |
| 720 | 740 | 13.39 | 11.30 | 7.35 | 5.26 | 3.17 | 1.08 | | | | | |
| 740 | 760 | 14.32 | 12.23 | 7.84 | 5.75 | 3.66 | 1.57 | | | | | |
| 760 | 780 | 15.26 | 13.17 | 8.34 | 6.25 | 4.16 | 2.07 | | | | | |
| 780 | 800 | 16.19 | 14.10 | 8.83 | 6.74 | 4.65 | 2.56 | 0.47 | | | | |
| 800 | 820 | 17.13 | 15.04 | 9.63 | 7.54 | 5.45 | 3.36 | 1.27 | | | | |
| 820 | 840 | 18.06 | 15.97 | 10.57 | 8.48 | 6.39 | 4.30 | 2.21 | 0.12 | | | |
| 840 | 860 | 19.00 | 16.91 | 11.50 | 9.41 | 7.32 | 5.23 | 3.14 | 1.05 | | | |
| 860 | 880 | 19.93 | 17.84 | 12.44 | 10.35 | 8.26 | 6.17 | 4.08 | 1.99 | | | |

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS---WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| 880 | 900 | 20.87 | 18.78 | 13.37 | 11.28 | 9.19 | 7.10 | 5.01 | 2.92 | 0.83 | | |
| 900 | 920 | 21.80 | 19.71 | 14.31 | 12.22 | 10.13 | 8.04 | 5.95 | 3.86 | 1.77 | | |
| 920 | 940 | 22.74 | 20.65 | 15.24 | 13.15 | 11.06 | 8.97 | 6.88 | 4.79 | 2.70 | 0.61 | |
| 940 | 960 | 23.67 | 21.58 | 16.18 | 14.09 | 12.00 | 9.91 | 7.82 | 5.73 | 3.64 | 1.55 | |
| 960 | 980 | 24.61 | 22.52 | 17.11 | 15.02 | 12.93 | 10.84 | 8.75 | 6.66 | 4.57 | 2.48 | 0.39 |
| 980 | 1000 | 25.54 | 23.45 | 18.05 | 15.96 | 13.87 | 11.78 | 9.69 | 7.60 | 5.51 | 3.42 | 1.33 |
| 1000 | 1020 | 26.48 | 24.39 | 18.98 | 16.89 | 14.80 | 12.71 | 10.62 | 8.53 | 6.44 | 4.35 | 2.26 |
| 1020 | 1040 | 27.41 | 25.32 | 19.92 | 17.83 | 15.74 | 13.65 | 11.56 | 9.47 | 7.38 | 5.29 | 3.20 |
| 1040 | 1060 | 28.35 | 26.26 | 20.85 | 18.76 | 16.67 | 14.58 | 12.49 | 10.40 | 8.31 | 6.22 | 4.13 |
| 1060 | 1080 | 29.28 | 27.19 | 21.79 | 19.70 | 17.61 | 15.52 | 13.43 | 11.34 | 9.25 | 7.16 | 5.07 |
| 1080 | 1100 | 30.22 | 28.13 | 22.72 | 20.63 | 18.54 | 16.45 | 14.36 | 12.27 | 10.18 | 8.09 | 6.00 |
| 1100 | 1120 | 31.30 | 29.21 | 23.66 | 21.57 | 19.48 | 17.39 | 15.30 | 13.21 | 11.12 | 9.03 | 6.94 |
| 1120 | 1140 | 32.68 | 30.59 | 24.59 | 22.50 | 20.41 | 18.32 | 16.23 | 14.14 | 12.05 | 9.96 | 7.87 |
| 1140 | 1180 | 34.74 | 32.65 | 25.99 | 23.90 | 21.81 | 19.72 | 17.63 | 15.54 | 13.45 | 11.36 | 9.27 |
| 1180 | 1220 | 37.49 | 35.40 | 28.43 | 26.34 | 24.25 | 22.16 | 20.07 | 17.98 | 15.89 | 13.80 | 11.71 |
| 1220 | 1260 | 40.24 | 38.15 | 31.18 | 29.09 | 27.00 | 24.91 | 22.82 | 20.73 | 18.64 | 16.55 | 14.46 |
| 1260 | 1300 | 42.99 | 40.90 | 33.93 | 31.84 | 29.75 | 27.66 | 25.57 | 23.48 | 21.39 | 19.30 | 17.21 |
| 1300 | 1340 | 45.74 | 43.65 | 36.68 | 34.59 | 32.50 | 30.41 | 28.32 | 26.23 | 24.14 | 22.05 | 19.96 |
| 1340 | 1380 | 48.49 | 46.40 | 39.43 | 37.34 | 35.25 | 33.16 | 31.07 | 28.98 | 26.89 | 24.80 | 22.71 |
| 1380 | 1420 | 51.24 | 49.15 | 42.18 | 40.09 | 38.00 | 35.91 | 33.82 | 31.73 | 29.64 | 27.55 | 25.46 |
| 1420 | 1460 | 53.99 | 51.90 | 44.93 | 42.84 | 40.75 | 38.66 | 36.57 | 34.48 | 32.39 | 30.30 | 28.21 |
| 1460 | 1500 | 56.74 | 54.65 | 47.68 | 45.59 | 43.50 | 41.41 | 39.32 | 37.23 | 35.14 | 33.05 | 30.96 |
| 1500 | 1540 | 59.86 | 57.77 | 50.43 | 48.34 | 46.25 | 44.16 | 42.07 | 39.98 | 37.89 | 35.80 | 33.71 |
| 1540 | 1580 | 63.49 | 61.40 | 53.18 | 51.09 | 49.00 | 46.91 | 44.82 | 42.73 | 40.64 | 38.55 | 36.46 |
| 1580 | 1620 | 67.12 | 65.03 | 56.50 | 54.41 | 52.32 | 50.23 | 48.14 | 46.05 | 43.96 | 41.87 | 39.78 |
| 1620 | 1660 | 70.75 | 68.66 | 60.13 | 58.04 | 55.95 | 53.86 | 51.77 | 49.68 | 47.59 | 45.50 | 43.41 |
| 1660 | 1700 | 74.38 | 72.29 | 63.76 | 61.67 | 59.58 | 57.49 | 55.40 | 53.31 | 51.22 | 49.13 | 47.04 |
| 1700 | 1740 | 78.01 | 75.92 | 67.39 | 65.30 | 63.21 | 61.12 | 59.03 | 56.94 | 54.85 | 52.76 | 50.67 |
| 1740 | 1780 | 81.64 | 79.55 | 71.02 | 68.93 | 66.84 | 64.75 | 62.66 | 60.57 | 58.48 | 56.39 | 54.30 |
| 1780 | 1820 | 85.27 | 83.18 | 74.65 | 72.56 | 70.47 | 68.38 | 66.29 | 64.20 | 62.11 | 60.02 | 57.93 |
| 1820 | 1860 | 88.90 | 86.81 | 78.28 | 76.19 | 74.10 | 72.01 | 69.92 | 67.83 | 65.74 | 63.65 | 61.56 |
| 1860 | 1900 | 92.53 | 90.44 | 81.91 | 79.82 | 77.73 | 75.64 | 73.55 | 71.46 | 69.37 | 67.28 | 65.19 |
| 1900 | 1940 | 96.72 | 94.63 | 85.54 | 83.45 | 81.36 | 79.27 | 77.18 | 75.09 | 73.00 | 70.91 | 68.82 |
| 1940 | 1980 | 100.92 | 98.83 | 89.28 | 87.19 | 85.10 | 83.01 | 80.92 | 78.83 | 76.74 | 74.65 | 72.56 |
| 1980 | 2020 | 105.12 | 103.03 | 93.48 | 91.39 | 89.30 | 87.21 | 85.12 | 83.03 | 80.94 | 78.85 | 76.76 |
| 2020 | 2060 | 109.32 | 107.23 | 97.68 | 95.59 | 93.50 | 91.41 | 89.32 | 87.23 | 85.14 | 83.05 | 80.96 |
| 2060 | 2100 | 113.52 | 111.43 | 101.89 | 99.80 | 97.71 | 95.62 | 93.53 | 91.44 | 89.35 | 87.26 | 85.17 |
| 2100 | 2140 | 117.73 | 115.64 | 106.09 | 104.00 | 101.91 | 99.82 | 97.73 | 95.64 | 93.55 | 91.46 | 89.37 |
| 2140 | 2180 | 121.93 | 119.84 | 110.29 | 108.20 | 106.11 | 104.02 | 101.93 | 99.84 | 97.75 | 95.66 | 93.57 |
| 2180 | 2220 | 126.13 | 124.04 | 114.49 | 112.40 | 110.31 | 108.22 | 106.13 | 104.04 | 101.95 | 99.86 | 97.77 |

2220 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 2200)

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$250 | | | | | | | | | | | |
| 250 | 260 | 1.55 | | | | | | | | | | |
| 260 | 270 | 1.69 | | | | | | | | | | |
| 270 | 280 | 1.83 | | | | | | | | | | |
| 280 | 290 | 1.97 | | | | | | | | | | |
| 290 | 300 | 2.10 | 0.01 | | | | | | | | | |
| 300 | 310 | 2.24 | 0.15 | | | | | | | | | |
| 310 | 320 | 2.38 | 0.29 | | | | | | | | | |
| 320 | 330 | 2.52 | 0.43 | | | | | | | | | |
| 330 | 340 | 2.65 | 0.56 | | | | | | | | | |
| 340 | 350 | 2.79 | 0.70 | | | | | | | | | |
| 350 | 360 | 2.93 | 0.84 | | | | | | | | | |
| 360 | 370 | 3.07 | 0.98 | | | | | | | | | |
| 370 | 380 | 3.20 | 1.11 | | | | | | | | | |
| 380 | 390 | 3.34 | 1.25 | | | | | | | | | |
| 390 | 400 | 3.48 | 1.39 | | | | | | | | | |
| 400 | 410 | 3.62 | 1.53 | | | | | | | | | |
| 410 | 420 | 3.75 | 1.66 | | | | | | | | | |
| 420 | 430 | 3.97 | 1.88 | | | | | | | | | |
| 430 | 440 | 4.22 | 2.13 | 0.04 | | | | | | | | |
| 440 | 450 | 4.46 | 2.37 | 0.28 | | | | | | | | |
| 450 | 460 | 4.71 | 2.62 | 0.53 | | | | | | | | |
| 460 | 470 | 4.96 | 2.87 | 0.78 | | | | | | | | |
| 470 | 480 | 5.21 | 3.12 | 1.03 | | | | | | | | |
| 480 | 490 | 5.45 | 3.36 | 1.27 | | | | | | | | |
| 490 | 500 | 5.70 | 3.61 | 1.52 | | | | | | | | |
| 500 | 520 | 6.07 | 3.98 | 1.89 | | | | | | | | |
| 520 | 540 | 6.57 | 4.48 | 2.39 | 0.30 | | | | | | | |
| 540 | 560 | 7.06 | 4.97 | 2.88 | 0.79 | | | | | | | |
| 560 | 580 | 7.56 | 5.47 | 3.38 | 1.29 | | | | | | | |
| 580 | 600 | 8.05 | 5.96 | 3.87 | 1.78 | | | | | | | |
| 600 | 620 | 8.55 | 6.46 | 4.37 | 2.28 | 0.19 | | | | | | |
| 620 | 640 | 9.04 | 6.95 | 4.86 | 2.77 | 0.68 | | | | | | |
| 640 | 660 | 9.54 | 7.45 | 5.36 | 3.27 | 1.18 | | | | | | |
| 660 | 680 | 10.03 | 7.94 | 5.85 | 3.76 | 1.67 | | | | | | |
| 680 | 700 | 10.53 | 8.44 | 6.35 | 4.26 | 2.17 | 0.08 | | | | | |
| 700 | 740 | 11.27 | 9.18 | 7.09 | 5.00 | 2.91 | 0.82 | | | | | |
| 740 | 780 | 12.26 | 10.17 | 8.08 | 5.99 | 3.90 | 1.81 | | | | | |
| 780 | 820 | 13.34 | 11.25 | 9.16 | 7.07 | 4.98 | 2.89 | 0.80 | | | | |
| 820 | 860 | 15.21 | 13.12 | 11.03 | 8.94 | 6.85 | 4.76 | 2.67 | 0.58 | | | |
| 860 | 900 | 17.08 | 14.99 | 12.90 | 10.81 | 8.72 | 6.63 | 4.54 | 2.45 | 0.36 | | |
| 900 | 950 | 19.19 | 17.10 | 15.01 | 12.92 | 10.83 | 8.74 | 6.65 | 4.56 | 2.47 | 0.38 | |
| 950 | 1000 | 21.52 | 19.43 | 17.34 | 15.25 | 13.16 | 11.07 | 8.98 | 6.89 | 4.80 | 2.71 | 0.62 |
| 1000 | 1050 | 24.74 | 22.65 | 20.56 | 18.47 | 16.38 | 14.29 | 12.20 | 10.11 | 8.02 | 5.93 | 3.84 |
| 1050 | 1100 | 28.18 | 26.09 | 24.00 | 21.91 | 19.82 | 17.73 | 15.64 | 13.55 | 11.46 | 9.37 | 7.28 |
| 1100 | 1150 | 31.61 | 29.52 | 27.43 | 25.34 | 23.25 | 21.16 | 19.07 | 16.98 | 14.89 | 12.80 | 10.71 |
| 1150 | 1200 | 35.05 | 32.96 | 30.87 | 28.78 | 26.69 | 24.60 | 22.51 | 20.42 | 18.33 | 16.24 | 14.15 |
| 1200 | 1250 | 39.37 | 37.28 | 35.19 | 33.10 | 31.01 | 28.92 | 26.83 | 24.74 | 22.65 | 20.56 | 18.47 |
| 1250 | 1300 | 43.91 | 41.82 | 39.73 | 37.64 | 35.55 | 33.46 | 31.37 | 29.28 | 27.19 | 25.10 | 23.01 |
| 1300 | 1400 | 50.71 | 48.62 | 46.53 | 44.44 | 42.35 | 40.26 | 38.17 | 36.08 | 33.99 | 31.90 | 29.81 |
| 1400 | 1500 | 60.87 | 58.78 | 56.69 | 54.60 | 52.51 | 50.42 | 48.33 | 46.24 | 44.15 | 42.06 | 39.97 |
| 1500 | and over | | | | | | | | | | | |

(Table Amount PLUS 10.505 Percent of the Amount Over 1450)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|--|---------------|--|--------|--------|--------|-------|-------|-------|-------|-------|-------|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$260 | | | | | | | | | | | |
| 260 | 280 | 1.76 | | | | | | | | | | |
| 280 | 300 | 2.04 | | | | | | | | | | |
| 300 | 320 | 2.31 | | | | | | | | | | |
| 320 | 340 | 2.59 | | | | | | | | | | |
| 340 | 360 | 2.86 | | | | | | | | | | |
| 360 | 380 | 3.14 | | | | | | | | | | |
| 380 | 400 | 3.41 | | | | | | | | | | |
| 400 | 420 | 3.69 | | | | | | | | | | |
| 420 | 440 | 4.09 | | | | | | | | | | |
| 440 | 460 | 4.59 | 0.41 | | | | | | | | | |
| 460 | 480 | 5.08 | 0.90 | | | | | | | | | |
| 480 | 500 | 5.58 | 1.40 | | | | | | | | | |
| 500 | 520 | 6.07 | 1.89 | | | | | | | | | |
| 520 | 540 | 6.57 | 2.39 | | | | | | | | | |
| 540 | 560 | 7.06 | 2.88 | | | | | | | | | |
| 560 | 580 | 7.56 | 3.38 | | | | | | | | | |
| 580 | 600 | 8.05 | 3.87 | | | | | | | | | |
| 600 | 620 | 8.55 | 4.37 | 0.19 | | | | | | | | |
| 620 | 640 | 9.04 | 4.86 | 0.68 | | | | | | | | |
| 640 | 660 | 9.54 | 5.36 | 1.18 | | | | | | | | |
| 660 | 680 | 10.03 | 5.85 | 1.67 | | | | | | | | |
| 680 | 700 | 10.53 | 6.35 | 2.17 | | | | | | | | |
| 700 | 720 | 11.02 | 6.84 | 2.66 | | | | | | | | |
| 720 | 740 | 11.52 | 7.34 | 3.16 | | | | | | | | |
| 740 | 760 | 12.01 | 7.83 | 3.65 | | | | | | | | |
| 760 | 780 | 12.51 | 8.33 | 4.15 | | | | | | | | |
| 780 | 800 | 13.00 | 8.82 | 4.64 | 0.46 | | | | | | | |
| 800 | 820 | 13.81 | 9.63 | 5.45 | 1.27 | | | | | | | |
| 820 | 860 | 15.21 | 11.03 | 6.85 | 2.67 | | | | | | | |
| 860 | 900 | 17.08 | 12.90 | 8.72 | 4.54 | 0.36 | | | | | | |
| 900 | 940 | 18.95 | 14.77 | 10.59 | 6.41 | 2.23 | | | | | | |
| 940 | 980 | 20.82 | 16.64 | 12.46 | 8.28 | 4.10 | | | | | | |
| 980 | 1020 | 22.69 | 18.51 | 14.33 | 10.15 | 5.97 | 1.79 | | | | | |
| 1020 | 1070 | 24.80 | 20.62 | 16.44 | 12.26 | 8.08 | 3.90 | | | | | |
| 1070 | 1120 | 27.13 | 22.95 | 18.77 | 14.59 | 10.41 | 6.23 | 2.05 | | | | |
| 1120 | 1170 | 29.47 | 25.29 | 21.11 | 16.93 | 12.75 | 8.57 | 4.39 | 0.21 | | | |
| 1170 | 1220 | 32.28 | 28.10 | 23.92 | 19.74 | 15.56 | 11.38 | 7.20 | 3.02 | | | |
| 1220 | 1270 | 35.71 | 31.53 | 27.35 | 23.17 | 18.99 | 14.81 | 10.63 | 6.45 | 2.27 | | |
| 1270 | 1320 | 39.15 | 34.97 | 30.79 | 26.61 | 22.43 | 18.25 | 14.07 | 9.89 | 5.71 | 1.53 | |
| 1320 | 1370 | 42.59 | 38.41 | 34.23 | 30.05 | 25.87 | 21.69 | 17.51 | 13.33 | 9.15 | 4.97 | 0.79 |
| 1370 | 1420 | 46.03 | 41.85 | 37.67 | 33.49 | 29.31 | 25.13 | 20.95 | 16.77 | 12.59 | 8.41 | 4.23 |
| 1420 | 1470 | 49.46 | 45.28 | 41.10 | 36.92 | 32.74 | 28.56 | 24.38 | 20.20 | 16.02 | 11.84 | 7.66 |
| 1470 | 1520 | 52.90 | 48.72 | 44.54 | 40.36 | 36.18 | 32.00 | 27.82 | 23.64 | 19.46 | 15.28 | 11.10 |
| 1520 | 1620 | 58.06 | 53.88 | 49.70 | 45.52 | 41.34 | 37.16 | 32.98 | 28.80 | 24.62 | 20.44 | 16.26 |
| 1620 | 1720 | 67.05 | 62.87 | 58.69 | 54.51 | 50.33 | 46.15 | 41.97 | 37.79 | 33.61 | 29.43 | 25.25 |
| 1720 | 1820 | 76.12 | 71.94 | 67.76 | 63.58 | 59.40 | 55.22 | 51.04 | 46.86 | 42.68 | 38.50 | 34.32 |
| 1820 | 1920 | 85.20 | 81.02 | 76.84 | 72.66 | 68.48 | 64.30 | 60.12 | 55.94 | 51.76 | 47.58 | 43.40 |
| 1920 | 2020 | 94.53 | 90.35 | 86.17 | 81.99 | 77.81 | 73.63 | 69.45 | 65.27 | 61.09 | 56.91 | 52.73 |
| 2020 | 2120 | 105.04 | 100.86 | 96.68 | 92.50 | 88.32 | 84.14 | 79.96 | 75.78 | 71.60 | 67.42 | 63.24 |
| 2120 | 2220 | 115.54 | 111.36 | 107.18 | 103.00 | 98.82 | 94.64 | 90.46 | 86.28 | 82.10 | 77.92 | 73.74 |

2220 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 2170)

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|--|---------------|--|-------|-------|-------|------|------|---|---|---|---|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$260 | | | | | | | | | | | |
| 260 | 280 | 1.76 | | | | | | | | | | |
| 280 | 300 | 2.04 | | | | | | | | | | |
| 300 | 320 | 2.31 | | | | | | | | | | |
| 320 | 340 | 2.59 | | | | | | | | | | |
| 340 | 360 | 2.86 | | | | | | | | | | |
| 360 | 380 | 3.14 | | | | | | | | | | |
| 380 | 400 | 3.41 | | | | | | | | | | |
| 400 | 420 | 3.69 | | | | | | | | | | |
| 420 | 440 | 3.96 | | | | | | | | | | |
| 440 | 460 | 4.24 | 0.06 | | | | | | | | | |
| 460 | 480 | 4.51 | 0.33 | | | | | | | | | |
| 480 | 500 | 4.79 | 0.61 | | | | | | | | | |
| 500 | 520 | 5.06 | 0.88 | | | | | | | | | |
| 520 | 540 | 5.34 | 1.16 | | | | | | | | | |
| 540 | 560 | 5.61 | 1.43 | | | | | | | | | |
| 560 | 580 | 5.89 | 1.71 | | | | | | | | | |
| 580 | 600 | 6.16 | 1.98 | | | | | | | | | |
| 600 | 620 | 6.44 | 2.26 | | | | | | | | | |
| 620 | 640 | 6.71 | 2.53 | | | | | | | | | |
| 640 | 660 | 6.99 | 2.81 | | | | | | | | | |
| 660 | 680 | 7.26 | 3.08 | | | | | | | | | |
| 680 | 700 | 7.54 | 3.36 | | | | | | | | | |
| 700 | 720 | 7.99 | 3.81 | | | | | | | | | |
| 720 | 740 | 8.48 | 4.30 | | | | | | | | | |
| 740 | 760 | 8.98 | 4.80 | | | | | | | | | |
| 760 | 780 | 9.47 | 5.29 | | | | | | | | | |
| 780 | 800 | 9.97 | 5.79 | | | | | | | | | |
| 800 | 820 | 10.46 | 6.28 | | | | | | | | | |
| 820 | 840 | 10.96 | 6.78 | | | | | | | | | |
| 840 | 860 | 11.45 | 7.27 | | | | | | | | | |
| 860 | 880 | 11.95 | 7.77 | 0.07 | | | | | | | | |
| 880 | 900 | 12.44 | 8.26 | 0.57 | | | | | | | | |
| 900 | 920 | 12.94 | 8.76 | 1.06 | | | | | | | | |
| 920 | 940 | 13.43 | 9.25 | 1.56 | | | | | | | | |
| 940 | 960 | 13.93 | 9.75 | 2.05 | | | | | | | | |
| 960 | 980 | 14.42 | 10.24 | 2.55 | | | | | | | | |
| 980 | 1000 | 14.92 | 10.74 | 3.04 | | | | | | | | |
| 1000 | 1020 | 15.41 | 11.23 | 3.54 | | | | | | | | |
| 1020 | 1060 | 16.15 | 11.97 | 4.28 | 0.10 | | | | | | | |
| 1060 | 1100 | 17.14 | 12.96 | 5.27 | 1.09 | | | | | | | |
| 1100 | 1140 | 18.13 | 13.95 | 6.26 | 2.08 | | | | | | | |
| 1140 | 1180 | 19.12 | 14.94 | 7.25 | 3.07 | | | | | | | |
| 1180 | 1220 | 20.11 | 15.93 | 8.24 | 4.06 | | | | | | | |
| 1220 | 1260 | 21.10 | 16.92 | 9.23 | 5.05 | 0.87 | | | | | | |
| 1260 | 1300 | 22.09 | 17.91 | 10.22 | 6.04 | 1.86 | | | | | | |
| 1300 | 1340 | 23.08 | 18.90 | 11.21 | 7.03 | 2.85 | | | | | | |
| 1340 | 1380 | 24.07 | 19.89 | 12.20 | 8.02 | 3.84 | | | | | | |
| 1380 | 1420 | 25.06 | 20.88 | 13.19 | 9.01 | 4.83 | 0.65 | | | | | |
| 1420 | 1460 | 26.05 | 21.87 | 14.18 | 10.00 | 5.82 | 1.64 | | | | | |
| 1460 | 1500 | 27.71 | 23.53 | 15.17 | 10.99 | 6.81 | 2.63 | | | | | |

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| 1500 | 1540 | 29.58 | 25.40 | 16.16 | 11.98 | 7.80 | 3.62 | | | | | |
| 1540 | 1580 | 31.45 | 27.27 | 17.15 | 12.97 | 8.79 | 4.61 | 0.43 | | | | |
| 1580 | 1620 | 33.32 | 29.14 | 18.33 | 14.15 | 9.97 | 5.79 | 1.61 | | | | |
| 1620 | 1660 | 35.19 | 31.01 | 20.20 | 16.02 | 11.84 | 7.66 | 3.48 | | | | |
| 1660 | 1700 | 37.06 | 32.88 | 22.07 | 17.89 | 13.71 | 9.53 | 5.35 | 1.17 | | | |
| 1700 | 1740 | 38.93 | 34.75 | 23.94 | 19.76 | 15.58 | 11.40 | 7.22 | 3.04 | | | |
| 1740 | 1780 | 40.80 | 36.62 | 25.81 | 21.63 | 17.45 | 13.27 | 9.09 | 4.91 | 0.73 | | |
| 1780 | 1820 | 42.67 | 38.49 | 27.68 | 23.50 | 19.32 | 15.14 | 10.96 | 6.78 | 2.60 | | |
| 1820 | 1860 | 44.54 | 40.36 | 29.55 | 25.37 | 21.19 | 17.01 | 12.83 | 8.65 | 4.47 | 0.29 | |
| 1860 | 1900 | 46.41 | 42.23 | 31.42 | 27.24 | 23.06 | 18.88 | 14.70 | 10.52 | 6.34 | 2.16 | |
| 1900 | 1940 | 48.28 | 44.10 | 33.29 | 29.11 | 24.93 | 20.75 | 16.57 | 12.39 | 8.21 | 4.03 | |
| 1940 | 1980 | 50.15 | 45.97 | 35.16 | 30.98 | 26.80 | 22.62 | 18.44 | 14.26 | 10.08 | 5.90 | 1.72 |
| 1980 | 2020 | 52.02 | 47.84 | 37.03 | 32.85 | 28.67 | 24.49 | 20.31 | 16.13 | 11.95 | 7.77 | 3.59 |
| 2020 | 2060 | 53.89 | 49.71 | 38.90 | 34.72 | 30.54 | 26.36 | 22.18 | 18.00 | 13.82 | 9.64 | 5.46 |
| 2060 | 2100 | 55.76 | 51.58 | 40.77 | 36.59 | 32.41 | 28.23 | 24.05 | 19.87 | 15.69 | 11.51 | 7.33 |
| 2100 | 2140 | 57.63 | 53.45 | 42.64 | 38.46 | 34.28 | 30.10 | 25.92 | 21.74 | 17.56 | 13.38 | 9.20 |
| 2140 | 2180 | 59.50 | 55.32 | 44.51 | 40.33 | 36.15 | 31.97 | 27.79 | 23.61 | 19.43 | 15.25 | 11.07 |
| 2180 | 2220 | 61.37 | 57.19 | 46.38 | 42.20 | 38.02 | 33.84 | 29.66 | 25.48 | 21.30 | 17.12 | 12.94 |
| 2220 | 2260 | 64.00 | 59.82 | 48.25 | 44.07 | 39.89 | 35.71 | 31.53 | 27.35 | 23.17 | 18.99 | 14.81 |
| 2260 | 2300 | 66.75 | 62.57 | 50.12 | 45.94 | 41.76 | 37.58 | 33.40 | 29.22 | 25.04 | 20.86 | 16.68 |
| 2300 | 2350 | 69.85 | 65.67 | 52.22 | 48.04 | 43.86 | 39.68 | 35.50 | 31.32 | 27.14 | 22.96 | 18.78 |
| 2350 | 2400 | 73.28 | 69.10 | 55.16 | 50.98 | 46.80 | 42.62 | 38.44 | 34.26 | 30.08 | 25.90 | 21.72 |
| 2400 | 2450 | 76.72 | 72.54 | 58.60 | 54.42 | 50.24 | 46.06 | 41.88 | 37.70 | 33.52 | 29.34 | 25.16 |
| 2450 | 2500 | 80.16 | 75.98 | 62.04 | 57.86 | 53.68 | 49.50 | 45.32 | 41.14 | 36.96 | 32.78 | 28.60 |
| 2500 | 2550 | 83.60 | 79.42 | 65.47 | 61.29 | 57.11 | 52.93 | 48.75 | 44.57 | 40.39 | 36.21 | 32.03 |
| 2550 | 2600 | 87.03 | 82.85 | 68.91 | 64.73 | 60.55 | 56.37 | 52.19 | 48.01 | 43.83 | 39.65 | 35.47 |
| 2600 | 2650 | 90.47 | 86.29 | 72.35 | 68.17 | 63.99 | 59.81 | 55.63 | 51.45 | 47.27 | 43.09 | 38.91 |
| 2650 | 2700 | 93.91 | 89.73 | 75.79 | 71.61 | 67.43 | 63.25 | 59.07 | 54.89 | 50.71 | 46.53 | 42.35 |
| 2700 | 2750 | 97.35 | 93.17 | 79.22 | 75.04 | 70.86 | 66.68 | 62.50 | 58.32 | 54.14 | 49.96 | 45.78 |
| 2750 | 2800 | 100.78 | 96.60 | 82.66 | 78.48 | 74.30 | 70.12 | 65.94 | 61.76 | 57.58 | 53.40 | 49.22 |
| 2800 | 2850 | 104.22 | 100.04 | 86.10 | 81.92 | 77.74 | 73.56 | 69.38 | 65.20 | 61.02 | 56.84 | 52.66 |
| 2850 | 2900 | 107.66 | 103.48 | 89.54 | 85.36 | 81.18 | 77.00 | 72.82 | 68.64 | 64.46 | 60.28 | 56.10 |
| 2900 | 2950 | 111.10 | 106.92 | 92.97 | 88.79 | 84.61 | 80.43 | 76.25 | 72.07 | 67.89 | 63.71 | 59.53 |
| 2950 | 3000 | 114.53 | 110.35 | 96.41 | 92.23 | 88.05 | 83.87 | 79.69 | 75.51 | 71.33 | 67.15 | 62.97 |
| 3000 | 3100 | 120.66 | 116.48 | 101.57 | 97.39 | 93.21 | 89.03 | 84.85 | 80.67 | 76.49 | 72.31 | 68.13 |
| 3100 | 3200 | 129.73 | 125.55 | 108.49 | 104.31 | 100.13 | 95.95 | 91.77 | 87.59 | 83.41 | 79.23 | 75.05 |
| 3200 | 3300 | 138.81 | 134.63 | 117.56 | 113.38 | 109.20 | 105.02 | 100.84 | 96.66 | 92.48 | 88.30 | 84.12 |
| 3300 | 3400 | 147.88 | 143.70 | 126.64 | 122.46 | 118.28 | 114.10 | 109.92 | 105.74 | 101.56 | 97.38 | 93.20 |
| 3400 | 3500 | 156.96 | 152.78 | 135.71 | 131.53 | 127.35 | 123.17 | 118.99 | 114.81 | 110.63 | 106.45 | 102.27 |
| 3500 | 3600 | 166.03 | 161.85 | 144.79 | 140.61 | 136.43 | 132.25 | 128.07 | 123.89 | 119.71 | 115.53 | 111.35 |
| 3600 | 3700 | 175.11 | 170.93 | 153.86 | 149.68 | 145.50 | 141.32 | 137.14 | 132.96 | 128.78 | 124.60 | 120.42 |
| 3700 | 3800 | 184.18 | 180.00 | 162.94 | 158.76 | 154.58 | 150.40 | 146.22 | 142.04 | 137.86 | 133.68 | 129.50 |
| 3800 | 3900 | 194.53 | 190.35 | 172.01 | 167.83 | 163.65 | 159.47 | 155.29 | 151.11 | 146.93 | 142.75 | 138.57 |
| 3900 | 4000 | 205.03 | 200.85 | 181.76 | 177.58 | 173.40 | 169.22 | 165.04 | 160.86 | 156.68 | 152.50 | 148.32 |
| 4000 | 4100 | 215.54 | 211.36 | 192.26 | 188.08 | 183.90 | 179.72 | 175.54 | 171.36 | 167.18 | 163.00 | 158.82 |

4100 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 4050)

UNMARRIED HEAD OF HOUSEHOLD---BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$560 | | | | | | | | | | | |
| 560 | 580 | 3.93 | | | | | | | | | | |
| 580 | 600 | 4.21 | 0.03 | | | | | | | | | |
| 600 | 620 | 4.48 | 0.30 | | | | | | | | | |
| 620 | 640 | 4.76 | 0.58 | | | | | | | | | |
| 640 | 660 | 5.03 | 0.85 | | | | | | | | | |
| 660 | 680 | 5.31 | 1.13 | | | | | | | | | |
| 680 | 700 | 5.58 | 1.40 | | | | | | | | | |
| 700 | 720 | 5.86 | 1.68 | | | | | | | | | |
| 720 | 740 | 6.13 | 1.95 | | | | | | | | | |
| 740 | 760 | 6.41 | 2.23 | | | | | | | | | |
| 760 | 780 | 6.68 | 2.50 | | | | | | | | | |
| 780 | 800 | 6.96 | 2.78 | | | | | | | | | |
| 800 | 820 | 7.23 | 3.05 | | | | | | | | | |
| 820 | 840 | 7.51 | 3.33 | | | | | | | | | |
| 840 | 860 | 7.94 | 3.76 | | | | | | | | | |
| 860 | 880 | 8.43 | 4.25 | 0.07 | | | | | | | | |
| 880 | 900 | 8.93 | 4.75 | 0.57 | | | | | | | | |
| 900 | 920 | 9.42 | 5.24 | 1.06 | | | | | | | | |
| 920 | 940 | 9.92 | 5.74 | 1.56 | | | | | | | | |
| 940 | 960 | 10.41 | 6.23 | 2.05 | | | | | | | | |
| 960 | 980 | 10.91 | 6.73 | 2.55 | | | | | | | | |
| 980 | 1000 | 11.40 | 7.22 | 3.04 | | | | | | | | |
| 1000 | 1040 | 12.14 | 7.96 | 3.78 | | | | | | | | |
| 1040 | 1080 | 13.13 | 8.95 | 4.77 | 0.59 | | | | | | | |
| 1080 | 1120 | 14.12 | 9.94 | 5.76 | 1.58 | | | | | | | |
| 1120 | 1160 | 15.11 | 10.93 | 6.75 | 2.57 | | | | | | | |
| 1160 | 1200 | 16.10 | 11.92 | 7.74 | 3.56 | | | | | | | |
| 1200 | 1250 | 17.22 | 13.04 | 8.86 | 4.68 | 0.50 | | | | | | |
| 1250 | 1300 | 18.46 | 14.28 | 10.10 | 5.92 | 1.74 | | | | | | |
| 1300 | 1350 | 19.69 | 15.51 | 11.33 | 7.15 | 2.97 | | | | | | |
| 1350 | 1400 | 20.93 | 16.75 | 12.57 | 8.39 | 4.21 | 0.03 | | | | | |
| 1400 | 1450 | 22.17 | 17.99 | 13.81 | 9.63 | 5.45 | 1.27 | | | | | |
| 1450 | 1500 | 23.41 | 19.23 | 15.05 | 10.87 | 6.69 | 2.51 | | | | | |
| 1500 | 1550 | 24.64 | 20.46 | 16.28 | 12.10 | 7.92 | 3.74 | | | | | |
| 1550 | 1600 | 25.88 | 21.70 | 17.52 | 13.34 | 9.16 | 4.98 | 0.80 | | | | |
| 1600 | 1650 | 27.84 | 23.66 | 19.48 | 15.30 | 11.12 | 6.94 | 2.76 | | | | |
| 1650 | 1700 | 30.18 | 26.00 | 21.82 | 17.64 | 13.46 | 9.28 | 5.10 | 0.92 | | | |
| 1700 | 1750 | 32.52 | 28.34 | 24.16 | 19.98 | 15.80 | 11.62 | 7.44 | 3.26 | | | |
| 1750 | 1800 | 34.86 | 30.68 | 26.50 | 22.32 | 18.14 | 13.96 | 9.78 | 5.60 | 1.42 | | |
| 1800 | 1850 | 37.19 | 33.01 | 28.83 | 24.65 | 20.47 | 16.29 | 12.11 | 7.93 | 3.75 | | |
| 1850 | 1950 | 40.70 | 36.52 | 32.34 | 28.16 | 23.98 | 19.80 | 15.62 | 11.44 | 7.26 | 3.08 | |
| 1950 | 2050 | 46.04 | 41.86 | 37.68 | 33.50 | 29.32 | 25.14 | 20.96 | 16.78 | 12.60 | 8.42 | 4.24 |
| 2050 | 2150 | 52.92 | 48.74 | 44.56 | 40.38 | 36.20 | 32.02 | 27.84 | 23.66 | 19.48 | 15.30 | 11.12 |
| 2150 | 2250 | 59.79 | 55.61 | 51.43 | 47.25 | 43.07 | 38.89 | 34.71 | 30.53 | 26.35 | 22.17 | 17.99 |
| 2250 | 2350 | 66.67 | 62.49 | 58.31 | 54.13 | 49.95 | 45.77 | 41.59 | 37.41 | 33.23 | 29.05 | 24.87 |
| 2350 | 2450 | 74.20 | 70.02 | 65.84 | 61.66 | 57.48 | 53.30 | 49.12 | 44.94 | 40.76 | 36.58 | 29.46 |
| 2450 | 2550 | 83.28 | 79.10 | 74.92 | 70.74 | 66.56 | 62.38 | 58.20 | 54.02 | 49.84 | 45.66 | 41.48 |
| 2550 | 2650 | 92.35 | 88.17 | 83.99 | 79.81 | 75.63 | 71.45 | 67.27 | 63.09 | 58.91 | 54.73 | 50.55 |
| 2650 | 2750 | 101.43 | 97.25 | 93.07 | 88.89 | 84.71 | 80.53 | 76.35 | 72.17 | 67.99 | 63.81 | 59.63 |
| 2750 | 2850 | 111.25 | 107.07 | 102.89 | 98.71 | 94.53 | 90.35 | 86.17 | 81.99 | 77.81 | 73.63 | 69.45 |

2850 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 2800)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$300 | | | | | | | | | | | |
| 300 | 320 | 2.15 | | | | | | | | | | |
| 320 | 340 | 2.42 | | | | | | | | | | |
| 340 | 360 | 2.70 | | | | | | | | | | |
| 360 | 380 | 2.97 | | | | | | | | | | |
| 380 | 400 | 3.25 | | | | | | | | | | |
| 400 | 420 | 3.52 | | | | | | | | | | |
| 420 | 440 | 3.80 | | | | | | | | | | |
| 440 | 460 | 4.07 | | | | | | | | | | |
| 460 | 480 | 4.54 | | | | | | | | | | |
| 480 | 500 | 5.03 | 0.49 | | | | | | | | | |
| 500 | 540 | 5.78 | 1.23 | | | | | | | | | |
| 540 | 580 | 6.77 | 2.22 | | | | | | | | | |
| 580 | 620 | 7.76 | 3.21 | | | | | | | | | |
| 620 | 660 | 8.75 | 4.20 | | | | | | | | | |
| 660 | 700 | 9.74 | 5.19 | 0.65 | | | | | | | | |
| 700 | 740 | 10.73 | 6.18 | 1.64 | | | | | | | | |
| 740 | 780 | 11.72 | 7.17 | 2.63 | | | | | | | | |
| 780 | 820 | 12.71 | 8.16 | 3.62 | | | | | | | | |
| 820 | 860 | 13.70 | 9.15 | 4.61 | 0.07 | | | | | | | |
| 860 | 900 | 15.08 | 10.54 | 6.00 | 1.45 | | | | | | | |
| 900 | 940 | 16.95 | 12.41 | 7.87 | 3.32 | | | | | | | |
| 940 | 980 | 18.82 | 14.28 | 9.74 | 5.19 | 0.65 | | | | | | |
| 980 | 1020 | 20.69 | 16.15 | 11.61 | 7.06 | 2.52 | | | | | | |
| 1020 | 1060 | 22.56 | 18.02 | 13.48 | 8.93 | 4.39 | | | | | | |
| 1060 | 1100 | 24.43 | 19.89 | 15.35 | 10.80 | 6.26 | 1.72 | | | | | |
| 1100 | 1140 | 26.30 | 21.76 | 17.22 | 12.67 | 8.13 | 3.59 | | | | | |
| 1140 | 1180 | 28.17 | 23.63 | 19.09 | 14.54 | 10.00 | 5.46 | 0.92 | | | | |
| 1180 | 1220 | 30.04 | 25.50 | 20.96 | 16.41 | 11.87 | 7.33 | 2.79 | | | | |
| 1220 | 1260 | 31.91 | 27.37 | 22.83 | 18.28 | 13.74 | 9.20 | 4.66 | 0.11 | | | |
| 1260 | 1300 | 33.97 | 29.43 | 24.88 | 20.34 | 15.80 | 11.25 | 6.71 | 2.17 | | | |
| 1300 | 1340 | 36.72 | 32.18 | 27.63 | 23.09 | 18.55 | 14.00 | 9.46 | 4.92 | 0.37 | | |
| 1340 | 1380 | 39.47 | 34.93 | 30.38 | 25.84 | 21.30 | 16.75 | 12.21 | 7.67 | 3.12 | | |
| 1380 | 1420 | 42.22 | 37.68 | 33.13 | 28.59 | 24.05 | 19.50 | 14.96 | 10.42 | 5.87 | 1.33 | |
| 1420 | 1460 | 44.97 | 40.43 | 35.88 | 31.34 | 26.80 | 22.25 | 17.71 | 13.17 | 8.62 | 4.08 | |
| 1460 | 1500 | 47.72 | 43.18 | 38.63 | 34.09 | 29.55 | 25.00 | 20.46 | 15.92 | 11.37 | 6.83 | 2.29 |
| 1500 | 1540 | 50.47 | 45.93 | 41.38 | 36.84 | 32.30 | 27.75 | 23.21 | 18.67 | 14.12 | 9.58 | 5.04 |
| 1540 | 1580 | 53.22 | 48.68 | 44.13 | 39.59 | 35.05 | 30.50 | 25.96 | 21.42 | 16.87 | 12.33 | 7.79 |
| 1580 | 1620 | 55.97 | 51.43 | 46.88 | 42.34 | 37.80 | 33.25 | 28.71 | 24.17 | 19.62 | 15.08 | 10.54 |
| 1620 | 1660 | 58.72 | 54.18 | 49.63 | 45.09 | 40.55 | 36.00 | 31.46 | 26.92 | 22.37 | 17.83 | 13.29 |
| 1660 | 1700 | 61.47 | 56.93 | 52.38 | 47.84 | 43.30 | 38.75 | 34.21 | 29.67 | 25.12 | 20.58 | 16.04 |
| 1700 | 1750 | 65.00 | 60.46 | 55.92 | 51.37 | 46.83 | 42.29 | 37.75 | 33.20 | 28.66 | 24.12 | 19.57 |
| 1750 | 1800 | 69.54 | 65.00 | 60.45 | 55.91 | 51.37 | 46.83 | 42.28 | 37.74 | 33.20 | 28.65 | 24.11 |
| 1800 | 1850 | 74.08 | 69.54 | 64.99 | 60.45 | 55.91 | 51.36 | 46.82 | 42.28 | 37.73 | 33.19 | 28.65 |
| 1850 | 1900 | 78.62 | 74.07 | 69.53 | 64.99 | 60.44 | 55.90 | 51.36 | 46.81 | 42.27 | 37.73 | 33.19 |
| 1900 | 1950 | 83.15 | 78.61 | 74.07 | 69.52 | 64.98 | 60.44 | 55.90 | 51.35 | 46.81 | 42.27 | 37.72 |
| 1950 | 2000 | 87.69 | 83.15 | 78.60 | 74.06 | 69.52 | 64.98 | 60.43 | 55.89 | 51.35 | 46.80 | 42.26 |
| 2000 | 2100 | 94.50 | 89.95 | 85.41 | 80.87 | 76.33 | 71.78 | 67.24 | 62.70 | 58.15 | 53.61 | 49.07 |
| 2100 | 2200 | 104.08 | 99.54 | 94.99 | 90.45 | 85.91 | 81.37 | 76.82 | 72.28 | 67.74 | 63.19 | 58.65 |
| 2200 | 2300 | 114.59 | 110.04 | 105.50 | 100.96 | 96.41 | 91.87 | 87.33 | 82.78 | 78.24 | 73.70 | 69.16 |
| 2300 | 2400 | 125.09 | 120.55 | 116.00 | 111.46 | 106.92 | 102.38 | 97.83 | 93.29 | 88.75 | 84.20 | 79.66 |

2400 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 2350)

(INTERNET)

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
|--|---------------|-------|-------|-------|-------|------|------|---|---|---|---|------------|
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$300 | | | | | | | | | | | |
| 300 | 320 | 2.15 | | | | | | | | | | |
| 320 | 340 | 2.42 | | | | | | | | | | |
| 340 | 360 | 2.70 | | | | | | | | | | |
| 360 | 380 | 2.97 | | | | | | | | | | |
| 380 | 400 | 3.25 | | | | | | | | | | |
| 400 | 420 | 3.52 | | | | | | | | | | |
| 420 | 440 | 3.80 | | | | | | | | | | |
| 440 | 460 | 4.07 | | | | | | | | | | |
| 460 | 480 | 4.35 | | | | | | | | | | |
| 480 | 500 | 4.62 | 0.08 | | | | | | | | | |
| 500 | 520 | 4.90 | 0.35 | | | | | | | | | |
| 520 | 540 | 5.17 | 0.63 | | | | | | | | | |
| 540 | 560 | 5.45 | 0.90 | | | | | | | | | |
| 560 | 580 | 5.72 | 1.18 | | | | | | | | | |
| 580 | 600 | 6.00 | 1.45 | | | | | | | | | |
| 600 | 620 | 6.27 | 1.73 | | | | | | | | | |
| 620 | 640 | 6.55 | 2.00 | | | | | | | | | |
| 640 | 660 | 6.82 | 2.28 | | | | | | | | | |
| 660 | 680 | 7.10 | 2.55 | | | | | | | | | |
| 680 | 700 | 7.37 | 2.83 | | | | | | | | | |
| 700 | 720 | 7.65 | 3.10 | | | | | | | | | |
| 720 | 740 | 7.92 | 3.38 | | | | | | | | | |
| 740 | 760 | 8.20 | 3.65 | | | | | | | | | |
| 760 | 780 | 8.68 | 4.13 | | | | | | | | | |
| 780 | 800 | 9.17 | 4.63 | | | | | | | | | |
| 800 | 820 | 9.67 | 5.12 | | | | | | | | | |
| 820 | 840 | 10.16 | 5.62 | | | | | | | | | |
| 840 | 860 | 10.66 | 6.11 | | | | | | | | | |
| 860 | 880 | 11.15 | 6.61 | | | | | | | | | |
| 880 | 900 | 11.65 | 7.10 | | | | | | | | | |
| 900 | 920 | 12.14 | 7.60 | | | | | | | | | |
| 920 | 940 | 12.64 | 8.09 | | | | | | | | | |
| 940 | 960 | 13.13 | 8.59 | 0.24 | | | | | | | | |
| 960 | 980 | 13.63 | 9.08 | 0.73 | | | | | | | | |
| 980 | 1000 | 14.12 | 9.58 | 1.23 | | | | | | | | |
| 1000 | 1040 | 14.87 | 10.32 | 1.97 | | | | | | | | |
| 1040 | 1080 | 15.86 | 11.31 | 2.96 | | | | | | | | |
| 1080 | 1120 | 16.85 | 12.30 | 3.95 | | | | | | | | |
| 1120 | 1160 | 17.84 | 13.29 | 4.94 | 0.40 | | | | | | | |
| 1160 | 1200 | 18.83 | 14.28 | 5.93 | 1.39 | | | | | | | |
| 1200 | 1240 | 19.82 | 15.27 | 6.92 | 2.38 | | | | | | | |
| 1240 | 1280 | 20.81 | 16.26 | 7.91 | 3.37 | | | | | | | |
| 1280 | 1320 | 21.80 | 17.25 | 8.90 | 4.36 | | | | | | | |
| 1320 | 1360 | 22.79 | 18.24 | 9.89 | 5.35 | 0.81 | | | | | | |
| 1360 | 1400 | 23.78 | 19.23 | 10.88 | 6.34 | 1.80 | | | | | | |
| 1400 | 1440 | 24.77 | 20.22 | 11.87 | 7.33 | 2.79 | | | | | | |
| 1440 | 1480 | 25.76 | 21.21 | 12.86 | 8.32 | 3.78 | | | | | | |
| 1480 | 1520 | 26.75 | 22.20 | 13.85 | 9.31 | 4.77 | 0.22 | | | | | |
| 1520 | 1560 | 27.74 | 23.19 | 14.84 | 10.30 | 5.76 | 1.21 | | | | | |
| 1560 | 1600 | 28.94 | 24.40 | 15.83 | 11.29 | 6.75 | 2.20 | | | | | |

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | |
|----------|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|--|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE | |
| 1600 | 1640 | 30.81 | 26.27 | 16.82 | 12.28 | 7.74 | 3.19 | | | | | | |
| 1640 | 1680 | 32.68 | 28.14 | 17.81 | 13.27 | 8.73 | 4.18 | | | | | | |
| 1680 | 1720 | 34.55 | 30.01 | 18.80 | 14.26 | 9.72 | 5.17 | 0.63 | | | | | |
| 1720 | 1760 | 36.42 | 31.88 | 20.15 | 15.60 | 11.06 | 6.52 | 1.97 | | | | | |
| 1760 | 1800 | 38.29 | 33.75 | 22.02 | 17.47 | 12.93 | 8.39 | 3.84 | | | | | |
| 1800 | 1840 | 40.16 | 35.62 | 23.89 | 19.34 | 14.80 | 10.26 | 5.71 | 1.17 | | | | |
| 1840 | 1880 | 42.03 | 37.49 | 25.76 | 21.21 | 16.67 | 12.13 | 7.58 | 3.04 | | | | |
| 1880 | 1920 | 43.90 | 39.36 | 27.63 | 23.08 | 18.54 | 14.00 | 9.45 | 4.91 | 0.37 | | | |
| 1920 | 1960 | 45.77 | 41.23 | 29.50 | 24.95 | 20.41 | 15.87 | 11.32 | 6.78 | 2.24 | | | |
| 1960 | 2000 | 47.64 | 43.10 | 31.37 | 26.82 | 22.28 | 17.74 | 13.19 | 8.65 | 4.11 | | | |
| 2000 | 2040 | 49.51 | 44.97 | 33.24 | 28.69 | 24.15 | 19.61 | 15.06 | 10.52 | 5.98 | 1.43 | | |
| 2040 | 2080 | 51.38 | 46.84 | 35.11 | 30.56 | 26.02 | 21.48 | 16.93 | 12.39 | 7.85 | 3.30 | | |
| 2080 | 2120 | 53.25 | 48.71 | 36.98 | 32.43 | 27.89 | 23.35 | 18.80 | 14.26 | 9.72 | 5.17 | 0.63 | |
| 2120 | 2160 | 55.12 | 50.58 | 38.85 | 34.30 | 29.76 | 25.22 | 20.67 | 16.13 | 11.59 | 7.04 | 2.50 | |
| 2160 | 2200 | 56.99 | 52.45 | 40.72 | 36.17 | 31.63 | 27.09 | 22.54 | 18.00 | 13.46 | 8.91 | 4.37 | |
| 2200 | 2250 | 59.10 | 54.55 | 42.82 | 38.28 | 33.73 | 29.19 | 24.65 | 20.10 | 15.56 | 11.02 | 6.48 | |
| 2250 | 2300 | 61.43 | 56.89 | 45.16 | 40.61 | 36.07 | 31.53 | 26.99 | 22.44 | 17.90 | 13.36 | 8.81 | |
| 2300 | 2350 | 63.77 | 59.23 | 47.49 | 42.95 | 38.41 | 33.87 | 29.32 | 24.78 | 20.24 | 15.69 | 11.15 | |
| 2350 | 2400 | 66.11 | 61.57 | 49.83 | 45.29 | 40.75 | 36.20 | 31.66 | 27.12 | 22.57 | 18.03 | 13.49 | |
| 2400 | 2450 | 69.23 | 64.69 | 52.17 | 47.63 | 43.08 | 38.54 | 34.00 | 29.45 | 24.91 | 20.37 | 15.83 | |
| 2450 | 2500 | 72.67 | 68.13 | 54.51 | 49.96 | 45.42 | 40.88 | 36.34 | 31.79 | 27.25 | 22.71 | 18.16 | |
| 2500 | 2550 | 76.11 | 71.56 | 56.84 | 52.30 | 47.76 | 43.22 | 38.67 | 34.13 | 29.59 | 25.04 | 20.50 | |
| 2550 | 2600 | 79.54 | 75.00 | 59.88 | 55.34 | 50.80 | 46.25 | 41.71 | 37.17 | 32.62 | 28.08 | 23.54 | |
| 2600 | 2650 | 82.98 | 78.44 | 63.32 | 58.78 | 54.23 | 49.69 | 45.15 | 40.61 | 36.06 | 31.52 | 26.98 | |
| 2650 | 2700 | 86.42 | 81.88 | 66.76 | 62.21 | 57.67 | 53.13 | 48.59 | 44.04 | 39.50 | 34.96 | 30.41 | |
| 2700 | 2750 | 89.86 | 85.31 | 70.20 | 65.65 | 61.11 | 56.57 | 52.02 | 47.48 | 42.94 | 38.39 | 33.85 | |
| 2750 | 2800 | 93.29 | 88.75 | 73.63 | 69.09 | 64.55 | 60.00 | 55.46 | 50.92 | 46.37 | 41.83 | 37.29 | |
| 2800 | 2850 | 96.73 | 92.19 | 77.07 | 72.53 | 67.98 | 63.44 | 58.90 | 54.36 | 49.81 | 45.27 | 40.73 | |
| 2850 | 2900 | 100.17 | 95.63 | 80.51 | 75.96 | 71.42 | 66.88 | 62.34 | 57.79 | 53.25 | 48.71 | 44.16 | |
| 2900 | 2950 | 103.61 | 99.06 | 83.95 | 79.40 | 74.86 | 70.32 | 65.77 | 61.23 | 56.69 | 52.14 | 47.60 | |
| 2950 | 3000 | 107.04 | 102.50 | 87.38 | 82.84 | 78.30 | 73.75 | 69.21 | 64.67 | 60.12 | 55.58 | 51.04 | |
| 3000 | 3100 | 112.20 | 107.66 | 92.54 | 88.00 | 83.45 | 78.91 | 74.37 | 69.82 | 65.28 | 60.74 | 56.19 | |
| 3100 | 3200 | 119.08 | 114.53 | 99.41 | 94.87 | 90.33 | 85.78 | 81.24 | 76.70 | 72.16 | 67.61 | 63.07 | |
| 3200 | 3300 | 125.95 | 121.41 | 106.29 | 101.75 | 97.20 | 92.66 | 88.12 | 83.57 | 79.03 | 74.49 | 69.94 | |
| 3300 | 3400 | 134.89 | 130.35 | 113.16 | 108.62 | 104.08 | 99.53 | 94.99 | 90.45 | 85.91 | 81.36 | 76.82 | |
| 3400 | 3500 | 143.97 | 139.42 | 120.92 | 116.38 | 111.83 | 107.29 | 102.75 | 98.21 | 93.66 | 89.12 | 84.58 | |
| 3500 | 3600 | 153.04 | 148.50 | 130.00 | 125.45 | 120.91 | 116.37 | 111.82 | 107.28 | 102.74 | 98.19 | 93.65 | |
| 3600 | 3700 | 162.12 | 157.57 | 139.07 | 134.53 | 129.98 | 125.44 | 120.90 | 116.36 | 111.81 | 107.27 | 102.73 | |
| 3700 | 3800 | 171.19 | 166.65 | 148.15 | 143.60 | 139.06 | 134.52 | 129.97 | 125.43 | 120.89 | 116.34 | 111.80 | |
| 3800 | 3900 | 180.27 | 175.72 | 157.22 | 152.68 | 148.13 | 143.59 | 139.05 | 134.51 | 129.96 | 125.42 | 120.88 | |
| 3900 | 4000 | 189.34 | 184.80 | 166.30 | 161.75 | 157.21 | 152.67 | 148.12 | 143.58 | 139.04 | 134.49 | 129.95 | |
| 4000 | 4100 | 198.42 | 193.87 | 175.37 | 170.83 | 166.28 | 161.74 | 157.20 | 152.66 | 148.11 | 143.57 | 139.03 | |
| 4100 | 4200 | 208.56 | 204.02 | 184.45 | 179.90 | 175.36 | 170.82 | 166.27 | 161.73 | 157.19 | 152.64 | 148.10 | |
| 4200 | 4300 | 219.07 | 214.53 | 193.82 | 189.28 | 184.74 | 180.19 | 175.65 | 171.11 | 166.56 | 162.02 | 157.48 | |
| 4300 | 4400 | 229.57 | 225.03 | 204.33 | 199.78 | 195.24 | 190.70 | 186.16 | 181.61 | 177.07 | 172.53 | 167.98 | |

4400 and over (Table Amount PLUS 10.505 Percent of the Amount Over 4350)

UNMARRIED HEAD OF HOUSEHOLD----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|-----------------|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| | | ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| \$1 | \$600 | | | | | | | | | | | |
| 600 | 620 | 4.16 | | | | | | | | | | |
| 620 | 640 | 4.43 | | | | | | | | | | |
| 640 | 660 | 4.71 | 0.16 | | | | | | | | | |
| 660 | 680 | 4.98 | 0.44 | | | | | | | | | |
| 680 | 700 | 5.26 | 0.71 | | | | | | | | | |
| 700 | 720 | 5.53 | 0.99 | | | | | | | | | |
| 720 | 740 | 5.81 | 1.26 | | | | | | | | | |
| 740 | 760 | 6.08 | 1.54 | | | | | | | | | |
| 760 | 780 | 6.36 | 1.81 | | | | | | | | | |
| 780 | 800 | 6.63 | 2.09 | | | | | | | | | |
| 800 | 820 | 6.91 | 2.36 | | | | | | | | | |
| 820 | 840 | 7.18 | 2.64 | | | | | | | | | |
| 840 | 860 | 7.46 | 2.91 | | | | | | | | | |
| 860 | 880 | 7.73 | 3.19 | | | | | | | | | |
| 880 | 900 | 8.01 | 3.46 | | | | | | | | | |
| 900 | 940 | 8.58 | 4.04 | | | | | | | | | |
| 940 | 980 | 9.57 | 5.03 | 0.49 | | | | | | | | |
| 980 | 1020 | 10.56 | 6.02 | 1.48 | | | | | | | | |
| 1020 | 1060 | 11.55 | 7.01 | 2.47 | | | | | | | | |
| 1060 | 1100 | 12.54 | 8.00 | 3.46 | | | | | | | | |
| 1100 | 1140 | 13.53 | 8.99 | 4.45 | | | | | | | | |
| 1140 | 1180 | 14.52 | 9.98 | 5.44 | 0.89 | | | | | | | |
| 1180 | 1220 | 15.51 | 10.97 | 6.43 | 1.88 | | | | | | | |
| 1220 | 1260 | 16.50 | 11.96 | 7.42 | 2.87 | | | | | | | |
| 1260 | 1300 | 17.49 | 12.95 | 8.41 | 3.86 | | | | | | | |
| 1300 | 1350 | 18.61 | 14.06 | 9.52 | 4.98 | 0.43 | | | | | | |
| 1350 | 1400 | 19.84 | 15.30 | 10.76 | 6.22 | 1.67 | | | | | | |
| 1400 | 1450 | 21.08 | 16.54 | 12.00 | 7.45 | 2.91 | | | | | | |
| 1450 | 1500 | 22.32 | 17.78 | 13.23 | 8.69 | 4.15 | | | | | | |
| 1500 | 1550 | 23.56 | 19.01 | 14.47 | 9.93 | 5.38 | 0.84 | | | | | |
| 1550 | 1600 | 24.79 | 20.25 | 15.71 | 11.17 | 6.62 | 2.08 | | | | | |
| 1600 | 1650 | 26.03 | 21.49 | 16.95 | 12.40 | 7.86 | 3.32 | | | | | |
| 1650 | 1700 | 27.27 | 22.73 | 18.18 | 13.64 | 9.10 | 4.55 | 0.01 | | | | |
| 1700 | 1750 | 28.54 | 24.00 | 19.46 | 14.91 | 10.37 | 5.83 | 1.28 | | | | |
| 1750 | 1800 | 30.88 | 26.34 | 21.79 | 17.25 | 12.71 | 8.16 | 3.62 | | | | |
| 1800 | 1900 | 34.39 | 29.84 | 25.30 | 20.76 | 16.21 | 11.67 | 7.13 | 2.58 | | | |
| 1900 | 2000 | 39.06 | 34.52 | 29.97 | 25.43 | 20.89 | 16.35 | 11.80 | 7.26 | 2.72 | | |
| 2000 | 2100 | 43.74 | 39.19 | 34.65 | 30.11 | 25.56 | 21.02 | 16.48 | 11.93 | 7.39 | 2.85 | |
| 2100 | 2200 | 48.78 | 44.23 | 39.69 | 35.15 | 30.60 | 26.06 | 21.52 | 16.97 | 12.43 | 7.89 | 3.35 |
| 2200 | 2300 | 55.65 | 51.11 | 46.56 | 42.02 | 37.48 | 32.94 | 28.39 | 23.85 | 19.31 | 14.76 | 10.22 |
| 2300 | 2400 | 62.53 | 57.98 | 53.44 | 48.90 | 44.35 | 39.81 | 35.27 | 30.72 | 26.18 | 21.64 | 17.10 |
| 2400 | 2500 | 69.40 | 64.86 | 60.31 | 55.77 | 51.23 | 46.69 | 42.14 | 37.60 | 33.06 | 28.51 | 23.97 |
| 2500 | 2600 | 76.28 | 71.73 | 67.19 | 62.65 | 58.10 | 53.56 | 49.02 | 44.47 | 39.93 | 35.39 | 30.85 |
| 2600 | 2700 | 84.98 | 80.44 | 75.90 | 71.35 | 66.81 | 62.27 | 57.72 | 53.18 | 48.64 | 44.09 | 39.55 |
| 2700 | 2800 | 94.06 | 89.51 | 84.97 | 80.43 | 75.88 | 71.34 | 66.80 | 62.26 | 57.71 | 53.17 | 48.63 |
| 2800 | 2900 | 103.13 | 98.59 | 94.05 | 89.50 | 84.96 | 80.42 | 75.87 | 71.33 | 66.79 | 62.24 | 57.70 |
| 2900 | 3000 | 112.21 | 107.66 | 103.12 | 98.58 | 94.03 | 89.49 | 84.95 | 80.41 | 75.86 | 71.32 | 66.78 |
| 3000 | 3100 | 122.34 | 117.79 | 113.25 | 108.71 | 104.16 | 99.62 | 95.08 | 90.53 | 85.99 | 81.45 | 76.91 |
| 3100 | 3200 | 132.84 | 128.30 | 123.75 | 119.21 | 114.67 | 110.13 | 105.58 | 101.04 | 96.50 | 91.95 | 87.41 |
| 3200 | 3300 | 143.35 | 138.80 | 134.26 | 129.72 | 125.17 | 120.63 | 116.09 | 111.54 | 107.00 | 102.46 | 97.92 |

3300 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 3250)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS----MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | | |
|-----------------|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|--|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE | |
| | | ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | |
| \$1 | \$600 | | | | | | | | | | | | |
| 600 | 640 | 4.29 | | | | | | | | | | | |
| 640 | 680 | 4.84 | | | | | | | | | | | |
| 680 | 720 | 5.39 | | | | | | | | | | | |
| 720 | 760 | 5.94 | | | | | | | | | | | |
| 760 | 800 | 6.49 | | | | | | | | | | | |
| 800 | 840 | 7.04 | | | | | | | | | | | |
| 840 | 880 | 7.59 | | | | | | | | | | | |
| 880 | 920 | 8.14 | | | | | | | | | | | |
| 920 | 960 | 9.08 | | | | | | | | | | | |
| 960 | 1000 | 10.07 | 0.98 | | | | | | | | | | |
| 1000 | 1050 | 11.18 | 2.10 | | | | | | | | | | |
| 1050 | 1100 | 12.42 | 3.33 | | | | | | | | | | |
| 1100 | 1150 | 13.66 | 4.57 | | | | | | | | | | |
| 1150 | 1200 | 14.89 | 5.81 | | | | | | | | | | |
| 1200 | 1250 | 16.13 | 7.05 | | | | | | | | | | |
| 1250 | 1300 | 17.37 | 8.28 | | | | | | | | | | |
| 1300 | 1350 | 18.61 | 9.52 | 0.43 | | | | | | | | | |
| 1350 | 1400 | 19.84 | 10.76 | 1.67 | | | | | | | | | |
| 1400 | 1450 | 21.08 | 12.00 | 2.91 | | | | | | | | | |
| 1450 | 1500 | 22.32 | 13.23 | 4.15 | | | | | | | | | |
| 1500 | 1600 | 24.18 | 15.09 | 6.00 | | | | | | | | | |
| 1600 | 1700 | 26.65 | 17.56 | 8.48 | | | | | | | | | |
| 1700 | 1800 | 29.71 | 20.62 | 11.54 | 2.45 | | | | | | | | |
| 1800 | 1900 | 34.39 | 25.30 | 16.21 | 7.13 | | | | | | | | |
| 1900 | 2000 | 39.06 | 29.97 | 20.89 | 11.80 | 2.72 | | | | | | | |
| 2000 | 2100 | 43.74 | 34.65 | 25.56 | 16.48 | 7.39 | | | | | | | |
| 2100 | 2200 | 48.41 | 39.32 | 30.24 | 21.15 | 12.07 | 2.98 | | | | | | |
| 2200 | 2300 | 53.09 | 44.00 | 34.91 | 25.83 | 16.74 | 7.66 | | | | | | |
| 2300 | 2400 | 57.76 | 48.67 | 39.59 | 30.50 | 21.42 | 12.33 | 3.24 | | | | | |
| 2400 | 2500 | 62.44 | 53.35 | 44.26 | 35.18 | 26.09 | 17.01 | 7.92 | | | | | |
| 2500 | 2600 | 67.25 | 58.16 | 49.08 | 39.99 | 30.91 | 21.82 | 12.73 | 3.65 | | | | |
| 2600 | 2700 | 74.12 | 65.04 | 55.95 | 46.87 | 37.78 | 28.69 | 19.61 | 10.52 | 1.44 | | | |
| 2700 | 2800 | 81.00 | 71.91 | 62.83 | 53.74 | 44.66 | 35.57 | 26.48 | 17.40 | 8.31 | | | |
| 2800 | 2900 | 87.87 | 78.79 | 69.70 | 60.62 | 51.53 | 42.44 | 33.36 | 24.27 | 15.19 | 6.10 | | |
| 2900 | 3000 | 94.75 | 85.66 | 76.58 | 67.49 | 58.41 | 49.32 | 40.23 | 31.15 | 22.06 | 12.98 | 3.89 | |
| 3000 | 3100 | 101.62 | 92.54 | 83.45 | 74.37 | 65.28 | 56.19 | 47.11 | 38.02 | 28.94 | 19.85 | 10.76 | |
| 3100 | 3200 | 108.50 | 99.41 | 90.33 | 81.24 | 72.16 | 63.07 | 53.98 | 44.90 | 35.81 | 26.73 | 17.64 | |
| 3200 | 3300 | 115.37 | 106.29 | 97.20 | 88.12 | 79.03 | 69.94 | 60.86 | 51.77 | 42.69 | 33.60 | 24.51 | |
| 3300 | 3400 | 122.25 | 113.16 | 104.08 | 94.99 | 85.91 | 76.82 | 67.73 | 58.65 | 49.56 | 40.48 | 31.39 | |
| 3400 | 3500 | 130.02 | 120.93 | 111.85 | 102.76 | 93.67 | 84.59 | 75.50 | 66.42 | 57.33 | 48.24 | 39.16 | |
| 3500 | 3600 | 139.09 | 130.01 | 120.92 | 111.83 | 102.75 | 93.66 | 84.58 | 75.49 | 66.40 | 57.32 | 48.23 | |
| 3600 | 3700 | 148.17 | 139.08 | 130.00 | 120.91 | 111.82 | 102.74 | 93.65 | 84.57 | 75.48 | 66.39 | 57.31 | |
| 3700 | 3800 | 157.24 | 148.16 | 139.07 | 129.98 | 120.90 | 111.81 | 102.73 | 93.64 | 84.55 | 75.47 | 66.38 | |
| 3800 | 3900 | 166.32 | 157.23 | 148.15 | 139.06 | 129.97 | 120.89 | 111.80 | 102.72 | 93.63 | 84.54 | 75.46 | |
| 3900 | 4000 | 175.39 | 166.31 | 157.22 | 148.13 | 139.05 | 129.96 | 120.88 | 111.79 | 102.70 | 93.62 | 84.53 | |
| 4000 | 4200 | 189.01 | 179.92 | 170.83 | 161.75 | 152.66 | 143.58 | 134.49 | 125.40 | 116.32 | 107.23 | 98.15 | |
| 4200 | 4400 | 208.16 | 199.08 | 189.99 | 180.90 | 171.82 | 162.73 | 153.65 | 144.56 | 135.47 | 126.39 | 117.30 | |
| 4400 | 4600 | 229.17 | 220.09 | 211.00 | 201.91 | 192.83 | 183.74 | 174.66 | 165.57 | 156.48 | 147.40 | 138.31 | |
| 4600 | 4800 | 250.18 | 241.10 | 232.01 | 222.92 | 213.84 | 204.75 | 195.67 | 186.58 | 177.49 | 168.41 | 159.32 | |
| 4800 | 5000 | 271.19 | 262.11 | 253.02 | 243.93 | 234.85 | 225.76 | 216.68 | 207.59 | 198.50 | 189.42 | 180.33 | |

5000 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 4900)

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|--|---------------|--|-------|-------|-------|------|---|---|---|---|---|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$600 | | | | | | | | | | | |
| 600 | 640 | 4.29 | | | | | | | | | | |
| 640 | 680 | 4.84 | | | | | | | | | | |
| 680 | 720 | 5.39 | | | | | | | | | | |
| 720 | 760 | 5.94 | | | | | | | | | | |
| 760 | 800 | 6.49 | | | | | | | | | | |
| 800 | 840 | 7.04 | | | | | | | | | | |
| 840 | 880 | 7.59 | | | | | | | | | | |
| 880 | 920 | 8.14 | | | | | | | | | | |
| 920 | 960 | 8.69 | | | | | | | | | | |
| 960 | 1000 | 9.24 | 0.16 | | | | | | | | | |
| 1000 | 1040 | 9.79 | 0.71 | | | | | | | | | |
| 1040 | 1080 | 10.34 | 1.26 | | | | | | | | | |
| 1080 | 1120 | 10.89 | 1.81 | | | | | | | | | |
| 1120 | 1160 | 11.44 | 2.36 | | | | | | | | | |
| 1160 | 1200 | 11.99 | 2.91 | | | | | | | | | |
| 1200 | 1240 | 12.54 | 3.46 | | | | | | | | | |
| 1240 | 1280 | 13.09 | 4.01 | | | | | | | | | |
| 1280 | 1320 | 13.64 | 4.56 | | | | | | | | | |
| 1320 | 1360 | 14.19 | 5.11 | | | | | | | | | |
| 1360 | 1400 | 14.74 | 5.66 | | | | | | | | | |
| 1400 | 1440 | 15.29 | 6.21 | | | | | | | | | |
| 1440 | 1480 | 15.84 | 6.76 | | | | | | | | | |
| 1480 | 1520 | 16.39 | 7.31 | | | | | | | | | |
| 1520 | 1560 | 17.36 | 8.27 | | | | | | | | | |
| 1560 | 1600 | 18.35 | 9.26 | | | | | | | | | |
| 1600 | 1640 | 19.34 | 10.25 | | | | | | | | | |
| 1640 | 1680 | 20.33 | 11.24 | | | | | | | | | |
| 1680 | 1720 | 21.32 | 12.23 | | | | | | | | | |
| 1720 | 1760 | 22.31 | 13.22 | | | | | | | | | |
| 1760 | 1800 | 23.30 | 14.21 | | | | | | | | | |
| 1800 | 1840 | 24.29 | 15.20 | | | | | | | | | |
| 1840 | 1880 | 25.28 | 16.19 | | | | | | | | | |
| 1880 | 1920 | 26.27 | 17.18 | 0.48 | | | | | | | | |
| 1920 | 1960 | 27.26 | 18.17 | 1.47 | | | | | | | | |
| 1960 | 2000 | 28.25 | 19.16 | 2.46 | | | | | | | | |
| 2000 | 2040 | 29.24 | 20.15 | 3.45 | | | | | | | | |
| 2040 | 2080 | 30.23 | 21.14 | 4.44 | | | | | | | | |
| 2080 | 2140 | 31.46 | 22.38 | 5.68 | | | | | | | | |
| 2140 | 2200 | 32.95 | 23.86 | 7.16 | | | | | | | | |
| 2200 | 2260 | 34.43 | 25.35 | 8.65 | | | | | | | | |
| 2260 | 2320 | 35.92 | 26.83 | 10.13 | 1.05 | | | | | | | |
| 2320 | 2380 | 37.40 | 28.32 | 11.62 | 2.53 | | | | | | | |
| 2380 | 2440 | 38.89 | 29.80 | 13.10 | 4.02 | | | | | | | |
| 2440 | 2500 | 40.37 | 31.29 | 14.59 | 5.50 | | | | | | | |
| 2500 | 2560 | 41.86 | 32.77 | 16.07 | 6.99 | | | | | | | |
| 2560 | 2620 | 43.34 | 34.26 | 17.56 | 8.47 | | | | | | | |
| 2620 | 2680 | 44.83 | 35.74 | 19.04 | 9.96 | 0.87 | | | | | | |
| 2680 | 2740 | 46.31 | 37.23 | 20.53 | 11.44 | 2.35 | | | | | | |
| 2740 | 2800 | 47.80 | 38.71 | 22.01 | 12.93 | 3.84 | | | | | | |
| 2800 | 2860 | 49.28 | 40.20 | 23.50 | 14.41 | 5.32 | | | | | | |

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| AT LEAST | BUT LESS THAN | ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
|---------------|---------------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|--|--|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE | | |
| 2860 | 2920 | 50.77 | 41.68 | 24.98 | 15.90 | 6.81 | | | | | | | | |
| 2920 | 2980 | 52.25 | 43.17 | 26.47 | 17.38 | 8.29 | | | | | | | | |
| 2980 | 3040 | 53.74 | 44.65 | 27.95 | 18.87 | 9.78 | 0.69 | | | | | | | |
| 3040 | 3100 | 55.22 | 46.14 | 29.44 | 20.35 | 11.26 | 2.18 | | | | | | | |
| 3100 | 3160 | 56.71 | 47.62 | 30.92 | 21.84 | 12.75 | 3.66 | | | | | | | |
| 3160 | 3220 | 59.31 | 50.23 | 32.41 | 23.32 | 14.23 | 5.15 | | | | | | | |
| 3220 | 3280 | 62.12 | 53.03 | 33.89 | 24.81 | 15.72 | 6.63 | | | | | | | |
| 3280 | 3340 | 64.92 | 55.84 | 35.38 | 26.29 | 17.20 | 8.12 | | | | | | | |
| 3340 | 3400 | 67.73 | 58.64 | 36.86 | 27.78 | 18.69 | 9.60 | 0.52 | | | | | | |
| 3400 | 3460 | 70.53 | 61.45 | 38.35 | 29.26 | 20.17 | 11.09 | 2.00 | | | | | | |
| 3460 | 3520 | 73.34 | 64.25 | 40.78 | 31.70 | 22.61 | 13.52 | 4.44 | | | | | | |
| 3520 | 3580 | 76.14 | 67.06 | 43.59 | 34.50 | 25.41 | 16.33 | 7.24 | | | | | | |
| 3580 | 3640 | 78.95 | 69.86 | 46.39 | 37.31 | 28.22 | 19.13 | 10.05 | 0.96 | | | | | |
| 3640 | 3700 | 81.75 | 72.67 | 49.20 | 40.11 | 31.02 | 21.94 | 12.85 | 3.77 | | | | | |
| 3700 | 3800 | 85.49 | 76.41 | 52.94 | 43.85 | 34.76 | 25.68 | 16.59 | 7.51 | | | | | |
| 3800 | 3900 | 90.17 | 81.08 | 57.61 | 48.53 | 39.44 | 30.35 | 21.27 | 12.18 | 3.10 | | | | |
| 3900 | 4000 | 94.84 | 85.76 | 62.29 | 53.20 | 44.11 | 35.03 | 25.94 | 16.86 | 7.77 | | | | |
| 4000 | 4100 | 99.52 | 90.43 | 66.96 | 57.88 | 48.79 | 39.70 | 30.62 | 21.53 | 12.45 | 3.36 | | | |
| 4100 | 4200 | 104.19 | 95.11 | 71.64 | 62.55 | 53.46 | 44.38 | 35.29 | 26.21 | 17.12 | 8.03 | | | |
| 4200 | 4300 | 108.87 | 99.78 | 76.31 | 67.23 | 58.14 | 49.05 | 39.97 | 30.88 | 21.80 | 12.71 | 3.62 | | |
| 4300 | 4400 | 113.54 | 104.46 | 80.99 | 71.90 | 62.81 | 53.73 | 44.64 | 35.56 | 26.47 | 17.38 | 8.30 | | |
| 4400 | 4500 | 118.22 | 109.13 | 85.66 | 76.58 | 67.49 | 58.40 | 49.32 | 40.23 | 31.15 | 22.06 | 12.97 | | |
| 4500 | 4600 | 122.89 | 113.81 | 90.34 | 81.25 | 72.16 | 63.08 | 53.99 | 44.91 | 35.82 | 26.73 | 17.65 | | |
| 4600 | 4700 | 127.57 | 118.48 | 95.01 | 85.93 | 76.84 | 67.75 | 58.67 | 49.58 | 40.50 | 31.41 | 22.32 | | |
| 4700 | 4800 | 132.24 | 123.16 | 99.69 | 90.60 | 81.51 | 72.43 | 63.34 | 54.26 | 45.17 | 36.08 | 27.00 | | |
| 4800 | 4900 | 138.46 | 129.38 | 104.36 | 95.28 | 86.19 | 77.10 | 68.02 | 58.93 | 49.85 | 40.76 | 31.67 | | |
| 4900 | 5000 | 145.34 | 136.25 | 109.04 | 99.95 | 90.86 | 81.78 | 72.69 | 63.61 | 54.52 | 45.43 | 36.35 | | |
| 5000 | 5100 | 152.21 | 143.13 | 113.71 | 104.63 | 95.54 | 86.45 | 77.37 | 68.28 | 59.20 | 50.11 | 41.02 | | |
| 5100 | 5200 | 159.09 | 150.00 | 119.77 | 110.68 | 101.59 | 92.51 | 83.42 | 74.34 | 65.25 | 56.16 | 47.08 | | |
| 5200 | 5300 | 165.96 | 156.88 | 126.64 | 117.55 | 108.47 | 99.38 | 90.30 | 81.21 | 72.12 | 63.04 | 53.95 | | |
| 5300 | 5400 | 172.84 | 163.75 | 133.52 | 124.43 | 115.34 | 106.26 | 97.17 | 88.09 | 79.00 | 69.91 | 60.83 | | |
| 5400 | 5500 | 179.71 | 170.63 | 140.39 | 131.30 | 122.22 | 113.13 | 104.05 | 94.96 | 85.87 | 76.79 | 67.70 | | |
| 5500 | 5600 | 186.59 | 177.50 | 147.27 | 138.18 | 129.09 | 120.01 | 110.92 | 101.84 | 92.75 | 83.66 | 74.58 | | |
| 5600 | 5700 | 193.46 | 184.38 | 154.14 | 145.05 | 135.97 | 126.88 | 117.80 | 108.71 | 99.62 | 90.54 | 81.45 | | |
| 5700 | 5800 | 200.34 | 191.25 | 161.02 | 151.93 | 142.84 | 133.76 | 124.67 | 115.59 | 106.50 | 97.41 | 88.33 | | |
| 5800 | 5900 | 207.21 | 198.13 | 167.89 | 158.80 | 149.72 | 140.63 | 131.55 | 122.46 | 113.37 | 104.29 | 95.20 | | |
| 5900 | 6000 | 214.09 | 205.00 | 174.77 | 165.68 | 156.59 | 147.51 | 138.42 | 129.34 | 120.25 | 111.16 | 102.08 | | |
| 6000 | 6200 | 224.40 | 215.32 | 185.08 | 175.99 | 166.91 | 157.82 | 148.73 | 139.65 | 130.56 | 121.48 | 112.39 | | |
| 6200 | 6400 | 238.15 | 229.07 | 198.83 | 189.74 | 180.66 | 171.57 | 162.48 | 153.40 | 144.31 | 135.23 | 126.14 | | |
| 6400 | 6600 | 251.90 | 242.82 | 212.58 | 203.49 | 194.41 | 185.32 | 176.23 | 167.15 | 158.06 | 148.98 | 139.89 | | |
| 6600 | 6800 | 269.81 | 260.72 | 226.33 | 217.24 | 208.16 | 199.07 | 189.98 | 180.90 | 171.81 | 162.73 | 153.64 | | |
| 6800 | 7000 | 287.96 | 278.87 | 241.86 | 232.78 | 223.69 | 214.61 | 205.52 | 196.43 | 187.35 | 178.26 | 169.18 | | |
| 7000 | 7200 | 306.11 | 297.02 | 260.01 | 250.93 | 241.84 | 232.76 | 223.67 | 214.58 | 205.50 | 196.41 | 187.33 | | |
| 7200 | 7400 | 324.26 | 315.17 | 278.16 | 269.08 | 259.99 | 250.91 | 241.82 | 232.73 | 223.65 | 214.56 | 205.48 | | |
| 7400 | 7600 | 342.41 | 333.32 | 296.31 | 287.23 | 278.14 | 269.06 | 259.97 | 250.88 | 241.80 | 232.71 | 223.63 | | |
| 7600 | 7800 | 360.56 | 351.47 | 314.46 | 305.38 | 296.29 | 287.21 | 278.12 | 269.03 | 259.95 | 250.86 | 241.78 | | |
| 7800 | 8000 | 378.71 | 369.62 | 332.61 | 323.53 | 314.44 | 305.36 | 296.27 | 287.18 | 278.10 | 269.01 | 259.93 | | |
| 8000 | 8200 | 396.86 | 387.77 | 350.76 | 341.68 | 332.59 | 323.51 | 314.42 | 305.33 | 296.25 | 287.16 | 278.08 | | |
| 8200 | 8400 | 417.13 | 408.04 | 368.91 | 359.83 | 350.74 | 341.66 | 332.57 | 323.48 | 314.40 | 305.31 | 296.23 | | |
| 8400 | 8600 | 438.14 | 429.05 | 387.65 | 378.56 | 369.47 | 360.39 | 351.30 | 342.22 | 333.13 | 324.04 | 314.96 | | |
| 8600 and over | | | | | | | | | | | | | | |

(Table Amount PLUS 10.505 Percent of the Amount Over 8500)

UNMARRIED HEAD OF HOUSEHOLD---MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|--|---------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | 1400 | | | | | | | | | | | |
| 1400 | 1450 | 11.13 | 2.05 | | | | | | | | | |
| 1450 | 1500 | 11.82 | 2.73 | | | | | | | | | |
| 1500 | 1550 | 12.51 | 3.42 | | | | | | | | | |
| 1550 | 1600 | 13.20 | 4.11 | | | | | | | | | |
| 1600 | 1650 | 13.88 | 4.80 | | | | | | | | | |
| 1650 | 1700 | 14.57 | 5.48 | | | | | | | | | |
| 1700 | 1750 | 15.26 | 6.17 | | | | | | | | | |
| 1750 | 1800 | 15.95 | 6.86 | | | | | | | | | |
| 1800 | 1850 | 16.78 | 7.70 | | | | | | | | | |
| 1850 | 1900 | 18.02 | 8.94 | | | | | | | | | |
| 1900 | 1950 | 19.26 | 10.17 | 1.09 | | | | | | | | |
| 1950 | 2000 | 20.50 | 11.41 | 2.32 | | | | | | | | |
| 2000 | 2050 | 21.73 | 12.65 | 3.56 | | | | | | | | |
| 2050 | 2100 | 22.97 | 13.89 | 4.80 | | | | | | | | |
| 2100 | 2150 | 24.21 | 15.12 | 6.04 | | | | | | | | |
| 2150 | 2200 | 25.45 | 16.36 | 7.27 | | | | | | | | |
| 2200 | 2250 | 26.68 | 17.60 | 8.51 | | | | | | | | |
| 2250 | 2300 | 27.92 | 18.84 | 9.75 | 0.66 | | | | | | | |
| 2300 | 2350 | 29.16 | 20.07 | 10.99 | 1.90 | | | | | | | |
| 2350 | 2400 | 30.40 | 21.31 | 12.22 | 3.14 | | | | | | | |
| 2400 | 2450 | 31.63 | 22.55 | 13.46 | 4.38 | | | | | | | |
| 2450 | 2500 | 32.87 | 23.79 | 14.70 | 5.61 | | | | | | | |
| 2500 | 2600 | 34.73 | 25.64 | 16.56 | 7.47 | | | | | | | |
| 2600 | 2700 | 37.20 | 28.12 | 19.03 | 9.94 | 0.86 | | | | | | |
| 2700 | 2800 | 39.68 | 30.59 | 21.51 | 12.42 | 3.33 | | | | | | |
| 2800 | 2900 | 42.15 | 33.07 | 23.98 | 14.89 | 5.81 | | | | | | |
| 2900 | 3000 | 44.63 | 35.54 | 26.46 | 17.37 | 8.28 | | | | | | |
| 3000 | 3100 | 47.10 | 38.02 | 28.93 | 19.84 | 10.76 | 1.67 | | | | | |
| 3100 | 3200 | 49.58 | 40.49 | 31.41 | 22.32 | 13.23 | 4.15 | | | | | |
| 3200 | 3300 | 52.05 | 42.97 | 33.88 | 24.79 | 15.71 | 6.62 | | | | | |
| 3300 | 3400 | 54.53 | 45.44 | 36.36 | 27.27 | 18.18 | 9.10 | | | | | |
| 3400 | 3500 | 57.06 | 47.98 | 38.89 | 29.80 | 20.72 | 11.63 | 2.55 | | | | |
| 3500 | 3600 | 61.74 | 52.65 | 43.56 | 34.48 | 25.39 | 16.31 | 7.22 | | | | |
| 3600 | 3700 | 66.41 | 57.33 | 48.24 | 39.15 | 30.07 | 20.98 | 11.90 | 2.81 | | | |
| 3700 | 3800 | 71.09 | 62.00 | 52.91 | 43.83 | 34.74 | 25.66 | 16.57 | 7.48 | | | |
| 3800 | 3900 | 75.76 | 66.68 | 57.59 | 48.50 | 39.42 | 30.33 | 21.25 | 12.16 | 3.07 | | |
| 3900 | 4000 | 80.44 | 71.35 | 62.26 | 53.18 | 44.09 | 35.01 | 25.92 | 16.83 | 7.75 | | |
| 4000 | 4100 | 85.11 | 76.03 | 66.94 | 57.85 | 48.77 | 39.68 | 30.60 | 21.51 | 12.42 | 3.34 | |
| 4100 | 4200 | 89.79 | 80.70 | 71.61 | 62.53 | 53.44 | 44.36 | 35.27 | 26.18 | 17.10 | 8.01 | |
| 4200 | 4300 | 94.46 | 85.38 | 76.29 | 67.20 | 58.12 | 49.03 | 39.95 | 30.86 | 21.77 | 12.69 | 3.60 |
| 4300 | 4500 | 104.39 | 95.31 | 86.22 | 77.13 | 68.05 | 58.96 | 49.88 | 40.79 | 31.70 | 22.62 | 13.53 |
| 4500 | 4700 | 118.14 | 109.06 | 99.97 | 90.88 | 81.80 | 72.71 | 63.63 | 54.54 | 45.45 | 36.37 | 27.28 |
| 4700 | 4900 | 131.89 | 122.81 | 113.72 | 104.63 | 95.55 | 86.46 | 77.38 | 68.29 | 59.20 | 50.12 | 41.03 |
| 4900 | 5100 | 145.64 | 136.56 | 127.47 | 118.38 | 109.30 | 100.21 | 91.13 | 82.04 | 72.95 | 63.87 | 54.78 |
| 5100 | 5300 | 160.87 | 151.78 | 142.69 | 133.61 | 124.52 | 115.44 | 106.35 | 97.26 | 88.18 | 79.09 | 70.01 |
| 5300 | 5500 | 179.02 | 169.93 | 160.84 | 151.76 | 142.67 | 133.59 | 124.50 | 115.41 | 106.33 | 97.24 | 88.16 |
| 5500 | 5700 | 197.17 | 188.08 | 178.99 | 169.91 | 160.82 | 151.74 | 142.65 | 133.56 | 124.48 | 115.39 | 106.31 |
| 5700 | 5900 | 215.32 | 206.23 | 197.14 | 188.06 | 178.97 | 169.89 | 160.80 | 151.71 | 142.63 | 133.54 | 124.46 |
| 5900 | 6100 | 234.13 | 225.05 | 215.96 | 206.87 | 197.79 | 188.70 | 179.62 | 170.53 | 161.44 | 152.36 | 143.27 |
| 6100 | 6300 | 255.14 | 246.06 | 236.97 | 227.88 | 218.80 | 209.71 | 200.63 | 191.54 | 182.45 | 173.37 | 164.28 |

6300 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 6200)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS---DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | | |
|-----------------|---------------------|--|------|------|------|------|------|------|------|------|------|---------------|--|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE | |
| | | ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | |
| \$1 | \$28 | | | | | | | | | | | | |
| 28 | 30 | 0.20 | | | | | | | | | | | |
| 30 | 32 | 0.23 | | | | | | | | | | | |
| 32 | 34 | 0.26 | | | | | | | | | | | |
| 34 | 36 | 0.29 | | | | | | | | | | | |
| 36 | 38 | 0.31 | | | | | | | | | | | |
| 38 | 40 | 0.34 | | | | | | | | | | | |
| 40 | 42 | 0.37 | | | | | | | | | | | |
| 42 | 44 | 0.40 | | | | | | | | | | | |
| 44 | 46 | 0.45 | 0.04 | | | | | | | | | | |
| 46 | 48 | 0.50 | 0.09 | | | | | | | | | | |
| 48 | 50 | 0.55 | 0.14 | | | | | | | | | | |
| 50 | 54 | 0.63 | 0.21 | | | | | | | | | | |
| 54 | 58 | 0.73 | 0.31 | | | | | | | | | | |
| 58 | 62 | 0.83 | 0.41 | | | | | | | | | | |
| 62 | 66 | 0.92 | 0.51 | 0.09 | | | | | | | | | |
| 66 | 70 | 1.02 | 0.61 | 0.19 | | | | | | | | | |
| 70 | 74 | 1.12 | 0.70 | 0.29 | | | | | | | | | |
| 74 | 78 | 1.22 | 0.80 | 0.39 | | | | | | | | | |
| 78 | 82 | 1.34 | 0.92 | 0.50 | 0.08 | | | | | | | | |
| 82 | 86 | 1.52 | 1.10 | 0.69 | 0.27 | | | | | | | | |
| 86 | 90 | 1.71 | 1.29 | 0.87 | 0.46 | 0.04 | | | | | | | |
| 90 | 94 | 1.90 | 1.48 | 1.06 | 0.64 | 0.22 | | | | | | | |
| 94 | 98 | 2.08 | 1.67 | 1.25 | 0.83 | 0.41 | | | | | | | |
| 98 | 102 | 2.27 | 1.85 | 1.43 | 1.02 | 0.60 | 0.18 | | | | | | |
| 102 | 106 | 2.46 | 2.04 | 1.62 | 1.20 | 0.79 | 0.37 | | | | | | |
| 106 | 110 | 2.64 | 2.23 | 1.81 | 1.39 | 0.97 | 0.55 | 0.14 | | | | | |
| 110 | 114 | 2.83 | 2.41 | 2.00 | 1.58 | 1.16 | 0.74 | 0.32 | | | | | |
| 114 | 118 | 3.02 | 2.60 | 2.18 | 1.76 | 1.35 | 0.93 | 0.51 | 0.09 | | | | |
| 118 | 122 | 3.27 | 2.85 | 2.44 | 2.02 | 1.60 | 1.18 | 0.76 | 0.35 | | | | |
| 122 | 126 | 3.55 | 3.13 | 2.71 | 2.29 | 1.88 | 1.46 | 1.04 | 0.62 | 0.20 | | | |
| 126 | 130 | 3.82 | 3.40 | 2.99 | 2.57 | 2.15 | 1.73 | 1.31 | 0.90 | 0.48 | 0.06 | | |
| 130 | 135 | 4.13 | 3.71 | 3.30 | 2.88 | 2.46 | 2.04 | 1.62 | 1.21 | 0.79 | 0.37 | | |
| 135 | 140 | 4.48 | 4.06 | 3.64 | 3.22 | 2.80 | 2.39 | 1.97 | 1.55 | 1.13 | 0.71 | 0.30 | |
| 140 | 145 | 4.82 | 4.40 | 3.98 | 3.57 | 3.15 | 2.73 | 2.31 | 1.89 | 1.48 | 1.06 | 0.64 | |
| 145 | 150 | 5.16 | 4.75 | 4.33 | 3.91 | 3.49 | 3.07 | 2.66 | 2.24 | 1.82 | 1.40 | 0.98 | |
| 150 | 155 | 5.51 | 5.09 | 4.67 | 4.25 | 3.83 | 3.42 | 3.00 | 2.58 | 2.16 | 1.74 | 1.33 | |
| 155 | 160 | 5.86 | 5.44 | 5.02 | 4.60 | 4.19 | 3.77 | 3.35 | 2.93 | 2.51 | 2.10 | 1.68 | |
| 160 | 165 | 6.31 | 5.89 | 5.47 | 5.06 | 4.64 | 4.22 | 3.80 | 3.38 | 2.97 | 2.55 | 2.13 | |
| 165 | 170 | 6.76 | 6.35 | 5.93 | 5.51 | 5.09 | 4.67 | 4.26 | 3.84 | 3.42 | 3.00 | 2.58 | |
| 170 | 175 | 7.22 | 6.80 | 6.38 | 5.96 | 5.55 | 5.13 | 4.71 | 4.29 | 3.87 | 3.46 | 3.04 | |
| 175 | 180 | 7.67 | 7.25 | 6.84 | 6.42 | 6.00 | 5.58 | 5.16 | 4.75 | 4.33 | 3.91 | 3.49 | |
| 180 | 185 | 8.13 | 7.71 | 7.29 | 6.87 | 6.45 | 6.04 | 5.62 | 5.20 | 4.78 | 4.36 | 3.95 | |
| 185 | 190 | 8.58 | 8.16 | 7.74 | 7.33 | 6.91 | 6.49 | 6.07 | 5.65 | 5.24 | 4.82 | 4.40 | |
| 190 | 200 | 9.26 | 8.84 | 8.42 | 8.01 | 7.59 | 7.17 | 6.75 | 6.33 | 5.92 | 5.50 | 5.08 | |
| 200 | 210 | 10.31 | 9.90 | 9.48 | 9.06 | 8.64 | 8.22 | 7.81 | 7.39 | 6.97 | 6.55 | 6.13 | |
| 210 and over | | | | | | | | | | | | | |

(Table Amount PLUS 10.505 Percent of the Amount Over 205)

MARRIED PERSONS---DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|-----------------|---------------|--|------|------|------|------|------|---|---|---|---|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| | | ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | |
| \$1 | \$32 | | | | | | | | | | | |
| 32 | 34 | 0.26 | | | | | | | | | | |
| 34 | 36 | 0.29 | | | | | | | | | | |
| 36 | 38 | 0.31 | | | | | | | | | | |
| 38 | 40 | 0.34 | | | | | | | | | | |
| 40 | 42 | 0.37 | | | | | | | | | | |
| 42 | 44 | 0.40 | | | | | | | | | | |
| 44 | 46 | 0.42 | 0.01 | | | | | | | | | |
| 46 | 48 | 0.45 | 0.03 | | | | | | | | | |
| 48 | 50 | 0.48 | 0.06 | | | | | | | | | |
| 50 | 52 | 0.51 | 0.09 | | | | | | | | | |
| 52 | 54 | 0.53 | 0.12 | | | | | | | | | |
| 54 | 56 | 0.56 | 0.14 | | | | | | | | | |
| 56 | 58 | 0.59 | 0.17 | | | | | | | | | |
| 58 | 60 | 0.62 | 0.20 | | | | | | | | | |
| 60 | 62 | 0.64 | 0.23 | | | | | | | | | |
| 62 | 64 | 0.67 | 0.25 | | | | | | | | | |
| 64 | 66 | 0.70 | 0.28 | | | | | | | | | |
| 66 | 68 | 0.73 | 0.31 | | | | | | | | | |
| 68 | 70 | 0.75 | 0.34 | | | | | | | | | |
| 70 | 72 | 0.81 | 0.40 | | | | | | | | | |
| 72 | 74 | 0.86 | 0.45 | | | | | | | | | |
| 74 | 76 | 0.91 | 0.50 | | | | | | | | | |
| 76 | 78 | 0.96 | 0.55 | | | | | | | | | |
| 78 | 80 | 1.01 | 0.59 | | | | | | | | | |
| 80 | 82 | 1.06 | 0.64 | | | | | | | | | |
| 82 | 84 | 1.11 | 0.69 | | | | | | | | | |
| 84 | 86 | 1.16 | 0.74 | | | | | | | | | |
| 86 | 88 | 1.21 | 0.79 | 0.02 | | | | | | | | |
| 88 | 90 | 1.26 | 0.84 | 0.07 | | | | | | | | |
| 90 | 92 | 1.31 | 0.89 | 0.12 | | | | | | | | |
| 92 | 94 | 1.36 | 0.94 | 0.17 | | | | | | | | |
| 94 | 96 | 1.41 | 0.99 | 0.22 | | | | | | | | |
| 96 | 98 | 1.46 | 1.04 | 0.27 | | | | | | | | |
| 98 | 100 | 1.51 | 1.09 | 0.32 | | | | | | | | |
| 100 | 102 | 1.56 | 1.14 | 0.37 | | | | | | | | |
| 102 | 104 | 1.61 | 1.19 | 0.42 | | | | | | | | |
| 104 | 106 | 1.66 | 1.24 | 0.47 | 0.05 | | | | | | | |
| 106 | 108 | 1.71 | 1.29 | 0.52 | 0.10 | | | | | | | |
| 108 | 110 | 1.76 | 1.34 | 0.57 | 0.15 | | | | | | | |
| 110 | 112 | 1.80 | 1.39 | 0.62 | 0.20 | | | | | | | |
| 112 | 114 | 1.85 | 1.44 | 0.67 | 0.25 | | | | | | | |
| 114 | 118 | 1.93 | 1.51 | 0.74 | 0.32 | | | | | | | |
| 118 | 122 | 2.03 | 1.61 | 0.84 | 0.42 | | | | | | | |
| 122 | 126 | 2.13 | 1.71 | 0.94 | 0.52 | 0.10 | | | | | | |
| 126 | 130 | 2.23 | 1.81 | 1.04 | 0.62 | 0.20 | | | | | | |
| 130 | 134 | 2.32 | 1.91 | 1.14 | 0.72 | 0.30 | | | | | | |
| 134 | 138 | 2.42 | 2.01 | 1.24 | 0.82 | 0.40 | | | | | | |
| 138 | 142 | 2.52 | 2.10 | 1.33 | 0.92 | 0.50 | 0.08 | | | | | |
| 142 | 146 | 2.62 | 2.20 | 1.43 | 1.02 | 0.60 | 0.18 | | | | | |
| 146 | 150 | 2.73 | 2.31 | 1.53 | 1.11 | 0.70 | 0.28 | | | | | |

--- CONTINUED NEXT PAGE ---

MARRIED PERSONS----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|--|---------------|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| 150 | 154 | 2.91 | 2.50 | 1.63 | 1.21 | 0.80 | 0.38 | | | | | |
| 154 | 158 | 3.10 | 2.68 | 1.73 | 1.31 | 0.89 | 0.48 | 0.06 | | | | |
| 158 | 162 | 3.29 | 2.87 | 1.79 | 1.37 | 0.95 | 0.53 | 0.12 | | | | |
| 162 | 166 | 3.47 | 3.06 | 1.98 | 1.56 | 1.14 | 0.72 | 0.30 | | | | |
| 166 | 170 | 3.66 | 3.24 | 2.16 | 1.74 | 1.33 | 0.91 | 0.49 | 0.07 | | | |
| 170 | 174 | 3.85 | 3.43 | 2.35 | 1.93 | 1.51 | 1.10 | 0.68 | 0.26 | | | |
| 174 | 178 | 4.04 | 3.62 | 2.54 | 2.12 | 1.70 | 1.28 | 0.86 | 0.45 | 0.03 | | |
| 178 | 182 | 4.22 | 3.80 | 2.72 | 2.31 | 1.89 | 1.47 | 1.05 | 0.63 | 0.22 | | |
| 182 | 186 | 4.41 | 3.99 | 2.91 | 2.49 | 2.07 | 1.66 | 1.24 | 0.82 | 0.40 | | |
| 186 | 190 | 4.60 | 4.18 | 3.10 | 2.68 | 2.26 | 1.84 | 1.43 | 1.01 | 0.59 | 0.17 | |
| 190 | 195 | 4.81 | 4.39 | 3.31 | 2.89 | 2.47 | 2.05 | 1.64 | 1.22 | 0.80 | 0.38 | |
| 195 | 200 | 5.04 | 4.62 | 3.54 | 3.12 | 2.71 | 2.29 | 1.87 | 1.45 | 1.03 | 0.62 | 0.20 |
| 200 | 205 | 5.27 | 4.86 | 3.77 | 3.36 | 2.94 | 2.52 | 2.10 | 1.68 | 1.27 | 0.85 | 0.43 |
| 205 | 210 | 5.51 | 5.09 | 4.01 | 3.59 | 3.17 | 2.75 | 2.34 | 1.92 | 1.50 | 1.08 | 0.66 |
| 210 | 215 | 5.74 | 5.32 | 4.24 | 3.82 | 3.41 | 2.99 | 2.57 | 2.15 | 1.73 | 1.32 | 0.90 |
| 215 | 220 | 5.98 | 5.56 | 4.48 | 4.06 | 3.64 | 3.22 | 2.80 | 2.39 | 1.97 | 1.55 | 1.13 |
| 220 | 225 | 6.32 | 5.90 | 4.71 | 4.29 | 3.87 | 3.46 | 3.04 | 2.62 | 2.20 | 1.78 | 1.37 |
| 225 | 230 | 6.66 | 6.24 | 4.94 | 4.53 | 4.11 | 3.69 | 3.27 | 2.85 | 2.44 | 2.02 | 1.60 |
| 230 | 235 | 7.01 | 6.59 | 5.18 | 4.76 | 4.34 | 3.92 | 3.51 | 3.09 | 2.67 | 2.25 | 1.83 |
| 235 | 240 | 7.35 | 6.93 | 5.54 | 5.12 | 4.70 | 4.28 | 3.87 | 3.45 | 3.03 | 2.61 | 2.19 |
| 240 | 245 | 7.69 | 7.28 | 5.88 | 5.46 | 5.04 | 4.63 | 4.21 | 3.79 | 3.37 | 2.95 | 2.54 |
| 245 | 250 | 8.04 | 7.62 | 6.22 | 5.81 | 5.39 | 4.97 | 4.55 | 4.13 | 3.72 | 3.30 | 2.88 |
| 250 | 255 | 8.38 | 7.96 | 6.57 | 6.15 | 5.73 | 5.31 | 4.90 | 4.48 | 4.06 | 3.64 | 3.22 |
| 255 | 260 | 8.72 | 8.31 | 6.91 | 6.49 | 6.08 | 5.66 | 5.24 | 4.82 | 4.40 | 3.99 | 3.57 |
| 260 | 265 | 9.07 | 8.65 | 7.26 | 6.84 | 6.42 | 6.00 | 5.58 | 5.17 | 4.75 | 4.33 | 3.91 |
| 265 | 270 | 9.41 | 8.99 | 7.60 | 7.18 | 6.76 | 6.35 | 5.93 | 5.51 | 5.09 | 4.67 | 4.26 |
| 270 | 280 | 9.93 | 9.51 | 8.12 | 7.70 | 7.28 | 6.86 | 6.44 | 6.03 | 5.61 | 5.19 | 4.77 |
| 280 | 290 | 10.62 | 10.20 | 8.80 | 8.38 | 7.97 | 7.55 | 7.13 | 6.71 | 6.29 | 5.88 | 5.46 |
| 290 | 300 | 11.30 | 10.88 | 9.49 | 9.07 | 8.65 | 8.24 | 7.82 | 7.40 | 6.98 | 6.56 | 6.15 |
| 300 | 310 | 12.10 | 11.68 | 10.18 | 9.76 | 9.34 | 8.92 | 8.51 | 8.09 | 7.67 | 7.25 | 6.83 |
| 310 | 320 | 13.00 | 12.59 | 10.88 | 10.46 | 10.04 | 9.62 | 9.21 | 8.79 | 8.37 | 7.95 | 7.53 |
| 320 | 330 | 13.91 | 13.49 | 11.79 | 11.37 | 10.95 | 10.53 | 10.11 | 9.70 | 9.28 | 8.86 | 8.44 |
| 330 | 340 | 14.82 | 14.40 | 12.69 | 12.28 | 11.86 | 11.44 | 11.02 | 10.60 | 10.19 | 9.77 | 9.35 |
| 340 | 350 | 15.73 | 15.31 | 13.60 | 13.18 | 12.76 | 12.35 | 11.93 | 11.51 | 11.09 | 10.67 | 10.26 |
| 350 | 360 | 16.63 | 16.22 | 14.51 | 14.09 | 13.67 | 13.25 | 12.84 | 12.42 | 12.00 | 11.58 | 11.16 |
| 360 | 370 | 17.54 | 17.12 | 15.42 | 15.00 | 14.58 | 14.16 | 13.74 | 13.33 | 12.91 | 12.49 | 12.07 |
| 370 | 380 | 18.45 | 18.03 | 16.32 | 15.91 | 15.49 | 15.07 | 14.65 | 14.23 | 13.82 | 13.40 | 12.98 |
| 380 | 390 | 19.49 | 19.07 | 17.23 | 16.81 | 16.39 | 15.98 | 15.56 | 15.14 | 14.72 | 14.30 | 13.89 |
| 390 | 400 | 20.54 | 20.12 | 18.22 | 17.80 | 17.38 | 16.96 | 16.54 | 16.13 | 15.71 | 15.29 | 14.87 |
| 400 | 410 | 21.59 | 21.18 | 19.27 | 18.85 | 18.43 | 18.01 | 17.59 | 17.18 | 16.76 | 16.34 | 15.92 |

410 and over

(Table Amount PLUS 10.505 Percent of the Amount Over 405)

UNMARRIED HEAD OF HOUSEHOLD----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2009 Effective November 1, 2009

| IF WAGES ARE... | | AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS... | | | | | | | | | | |
|--|---------------|--|-------|-------|-------|------|------|------|------|------|------|------------|
| AT LEAST | BUT LESS THAN | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 OR MORE |
| ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE... | | | | | | | | | | | | |
| \$1 | \$56 | | | | | | | | | | | |
| 56 | 58 | 0.39 | | | | | | | | | | |
| 58 | 60 | 0.42 | | | | | | | | | | |
| 60 | 62 | 0.45 | 0.03 | | | | | | | | | |
| 62 | 64 | 0.48 | 0.06 | | | | | | | | | |
| 64 | 66 | 0.50 | 0.09 | | | | | | | | | |
| 66 | 68 | 0.53 | 0.11 | | | | | | | | | |
| 68 | 70 | 0.56 | 0.14 | | | | | | | | | |
| 70 | 72 | 0.59 | 0.17 | | | | | | | | | |
| 72 | 74 | 0.61 | 0.20 | | | | | | | | | |
| 74 | 76 | 0.64 | 0.22 | | | | | | | | | |
| 76 | 78 | 0.67 | 0.25 | | | | | | | | | |
| 78 | 80 | 0.70 | 0.28 | | | | | | | | | |
| 80 | 82 | 0.72 | 0.31 | | | | | | | | | |
| 82 | 84 | 0.75 | 0.33 | | | | | | | | | |
| 84 | 86 | 0.80 | 0.38 | | | | | | | | | |
| 86 | 88 | 0.85 | 0.43 | 0.01 | | | | | | | | |
| 88 | 90 | 0.90 | 0.48 | 0.06 | | | | | | | | |
| 90 | 92 | 0.95 | 0.53 | 0.11 | | | | | | | | |
| 92 | 94 | 1.00 | 0.58 | 0.16 | | | | | | | | |
| 94 | 96 | 1.05 | 0.63 | 0.21 | | | | | | | | |
| 96 | 100 | 1.12 | 0.70 | 0.28 | | | | | | | | |
| 100 | 104 | 1.22 | 0.80 | 0.38 | | | | | | | | |
| 104 | 108 | 1.32 | 0.90 | 0.48 | 0.06 | | | | | | | |
| 108 | 112 | 1.42 | 1.00 | 0.58 | 0.16 | | | | | | | |
| 112 | 116 | 1.52 | 1.10 | 0.68 | 0.26 | | | | | | | |
| 116 | 120 | 1.62 | 1.20 | 0.78 | 0.36 | | | | | | | |
| 120 | 125 | 1.73 | 1.31 | 0.89 | 0.47 | 0.05 | | | | | | |
| 125 | 130 | 1.85 | 1.43 | 1.01 | 0.60 | 0.18 | | | | | | |
| 130 | 135 | 1.97 | 1.56 | 1.14 | 0.72 | 0.30 | | | | | | |
| 135 | 140 | 2.10 | 1.68 | 1.26 | 0.84 | 0.43 | 0.01 | | | | | |
| 140 | 145 | 2.22 | 1.80 | 1.39 | 0.97 | 0.55 | 0.13 | | | | | |
| 145 | 150 | 2.35 | 1.93 | 1.51 | 1.09 | 0.67 | 0.26 | | | | | |
| 150 | 155 | 2.47 | 2.05 | 1.63 | 1.22 | 0.80 | 0.38 | | | | | |
| 155 | 160 | 2.59 | 2.17 | 1.76 | 1.34 | 0.92 | 0.50 | 0.08 | | | | |
| 160 | 165 | 2.78 | 2.37 | 1.95 | 1.53 | 1.11 | 0.69 | 0.28 | | | | |
| 165 | 170 | 3.02 | 2.60 | 2.18 | 1.76 | 1.35 | 0.93 | 0.51 | 0.09 | | | |
| 170 | 175 | 3.25 | 2.83 | 2.42 | 2.00 | 1.58 | 1.16 | 0.74 | 0.33 | | | |
| 175 | 180 | 3.49 | 3.07 | 2.65 | 2.23 | 1.81 | 1.40 | 0.98 | 0.56 | 0.14 | | |
| 180 | 185 | 3.72 | 3.30 | 2.88 | 2.47 | 2.05 | 1.63 | 1.21 | 0.79 | 0.38 | | |
| 185 | 190 | 3.95 | 3.54 | 3.12 | 2.70 | 2.28 | 1.86 | 1.45 | 1.03 | 0.61 | 0.19 | |
| 190 | 200 | 4.30 | 3.89 | 3.47 | 3.05 | 2.63 | 2.21 | 1.80 | 1.38 | 0.96 | 0.54 | 0.11 |
| 200 | 210 | 4.94 | 4.53 | 4.11 | 3.69 | 3.27 | 2.85 | 2.44 | 2.02 | 1.60 | 1.18 | 0.76 |
| 210 | 220 | 5.63 | 5.21 | 4.80 | 4.38 | 3.96 | 3.54 | 3.12 | 2.71 | 2.29 | 1.87 | 1.45 |
| 220 | 230 | 6.32 | 5.90 | 5.48 | 5.07 | 4.65 | 4.23 | 3.81 | 3.39 | 2.98 | 2.56 | 2.14 |
| 230 | 240 | 7.01 | 6.59 | 6.17 | 5.75 | 5.34 | 4.92 | 4.50 | 4.08 | 3.66 | 3.25 | 2.83 |
| 240 | 250 | 7.86 | 7.44 | 7.03 | 6.61 | 6.19 | 5.77 | 5.35 | 4.94 | 4.52 | 4.10 | 3.68 |
| 250 | 260 | 8.77 | 8.35 | 7.93 | 7.52 | 7.10 | 6.68 | 6.26 | 5.84 | 5.43 | 5.01 | 4.59 |
| 260 | 270 | 9.68 | 9.26 | 8.84 | 8.42 | 8.00 | 7.59 | 7.17 | 6.75 | 6.33 | 5.91 | 5.50 |
| 270 | 280 | 10.59 | 10.17 | 9.75 | 9.34 | 8.92 | 8.50 | 8.08 | 7.66 | 7.25 | 6.83 | 6.41 |
| 280 | 290 | 11.64 | 11.22 | 10.80 | 10.39 | 9.97 | 9.55 | 9.13 | 8.71 | 8.30 | 7.88 | 7.46 |
| 290 and over | | | | | | | | | | | | |

(Table Amount PLUS 10.505 Percent of the Amount Over 285)