



WEST VIRGINIA EMPLOYER'S WITHHOLDING TAX TABLES

In an effort to withhold the correct amount of West Virginia State Income tax from employee's wages, the State Tax Department has adjusted the withholding table. The revised Income Tax Withholding Tables should be used beginning January 1, 2007

At the same time, January 1, 2007, employers should provide each employee with a copy of the revised West Virginia Withholding Exemption Certificate, Form WV/IT-104. A reproducible form is on page 2 of this booklet. You should keep this completed certificate in your files.

The tables provided in this booklet are to be used for **ALL** employees unless the employee has requested on the Withholding Exemption Certificate that tax be withheld at a lower rate. Use the charts on pages 19 and 20 to calculate the amount to be withheld for these employees. These charts are for single or head of household employees earning wages from only one job or for married employees whose spouse does not work.

The withholding tables included in this publication are based on two-earner/two-job income. The tables are computed at a higher rate to help in preventing under-withholding for married employees filing a joint personal income tax return and for those employees earning wages from more than one job.

The amount of tax to be withheld is based on the employee's withholding exemption certificate and the rates set forth in this booklet. To determine the amount of tax to be withheld, the employer may use the wage bracket tables beginning on page 4 or the percentage charts on pages 16 through 20. Add to this any additional amount requested by the employee to be withheld. Amounts to be withheld must be rounded to the nearest whole dollar.

Visit Our Web Site

<http://www.state.wv.us/taxdiv>

For Assistance

Toll-Free 1-800-982-8297

Or (304) 558-3333

Hearing Impaired

TDD Service 1-800-282-9833

Form WV/IT-100.1-A

January 1, 2007

**WEST VIRGINIA FORM WV/IT-104
EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

This form has been revised and is effective beginning January 1, 2007

Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages for the taxable year 2007.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. Tax penalties may be assessed on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and one dependent other than their spouse that they expect to claim on their tax return.

If you are married and both you and your spouse work and you file a joint income tax return or you are working two jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

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WV/IT-104
Rev. 1/07

WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Print or Type Full Name		Social Security Number		
Home Address	City or Town	State	Zip Code	
1. If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0"				
2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.				
(a) If you claim both of these exemptions, enter "2"]				
(b) If you claim one of these exemptions, enter "1"]				
(c) If you claim neither of these exemptions, enter "0"]				
3. If you claim exemptions for one or more dependents, enter the number of such exemptions				
4. Add the number of exemptions which you have claimed above and enter the total.....				
5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here.....				
6. Additional withholding per pay period under agreement with employer, enter amount here..... \$ _____				

Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104
I CERTIFY, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date _____ Signature _____

WV/IT-104
Rev. 1/07

WEST VIRGINIA CERTIFICATE OF NONRESIDENCE

To be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania or Virginia.

If you are a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia and your only source of income from West Virginia is wages or salaries, you are exempt from West Virginia Personal Income Tax Withholding. Upon receipt of this form, properly completed, your employer is authorized to discontinue the withholding of West Virginia Income Tax from your wages or salaries earned in West Virginia.

Name _____ Social Security Number _____

Address _____

City _____ State _____ ZipCode _____

I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of _____ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my status of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.

I certify that the above statements are true, correct, and complete.

Date _____

Signature _____

WEEKLY Payroll Period

If the wages are-		And the number of withholding allowances claimed is-										
At	But Less	0	1	2	3	4	5	6	7	8	9	10 or more
Least	Than	The amount of income tax to be withheld is-										
40	44	1	0	0	0	0	0	0	0	0	0	0
44	48	1	0	0	0	0	0	0	0	0	0	0
48	52	2	0	0	0	0	0	0	0	0	0	0
52	56	2	0	0	0	0	0	0	0	0	0	0
56	60	2	1	0	0	0	0	0	0	0	0	0
60	64	2	1	0	0	0	0	0	0	0	0	0
64	68	2	1	0	0	0	0	0	0	0	0	0
68	72	2	1	0	0	0	0	0	0	0	0	0
72	76	2	1	0	0	0	0	0	0	0	0	0
76	80	2	1	0	0	0	0	0	0	0	0	0
80	84	2	1	0	0	0	0	0	0	0	0	0
84	88	3	1	0	0	0	0	0	0	0	0	0
88	92	3	2	0	0	0	0	0	0	0	0	0
92	96	3	2	1	0	0	0	0	0	0	0	0
96	100	3	2	1	0	0	0	0	0	0	0	0
100	104	3	2	1	0	0	0	0	0	0	0	0
104	108	3	2	1	0	0	0	0	0	0	0	0
108	112	3	2	1	0	0	0	0	0	0	0	0
112	116	3	2	1	0	0	0	0	0	0	0	0
116	120	4	2	1	0	0	0	0	0	0	0	0
120	124	4	3	1	0	0	0	0	0	0	0	0
124	128	4	3	1	0	0	0	0	0	0	0	0
128	132	4	3	2	0	0	0	0	0	0	0	0
132	136	4	3	2	1	0	0	0	0	0	0	0
136	140	4	3	2	1	0	0	0	0	0	0	0
140	144	5	3	2	1	0	0	0	0	0	0	0
144	148	5	3	2	1	0	0	0	0	0	0	0
148	152	5	3	2	1	0	0	0	0	0	0	0
152	156	5	3	2	1	0	0	0	0	0	0	0
156	160	5	4	2	1	0	0	0	0	0	0	0
160	164	5	4	3	1	0	0	0	0	0	0	0
164	168	5	4	3	2	0	0	0	0	0	0	0
168	172	6	4	3	2	0	0	0	0	0	0	0
172	176	6	4	3	2	1	0	0	0	0	0	0
176	180	6	4	3	2	1	0	0	0	0	0	0
180	184	6	5	3	2	1	0	0	0	0	0	0
184	188	6	5	3	2	1	0	0	0	0	0	0
188	192	6	5	3	2	1	0	0	0	0	0	0
192	196	7	5	4	2	1	0	0	0	0	0	0
196	200	7	5	4	2	1	0	0	0	0	0	0

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WEEKLY Payroll Period

If the 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 is-									
200	205	7	5	4	3	1	0	0	0	0	0	0
205	210	7	6	4	3	2	0	0	0	0	0	0
210	215	7	6	4	3	2	1	0	0	0	0	0
215	220	8	6	4	3	2	1	0	0	0	0	0
220	225	8	6	5	3	2	1	0	0	0	0	0
225	230	8	6	5	3	2	1	0	0	0	0	0
230	235	8	7	5	4	2	1	0	0	0	0	0
235	240	8	7	5	4	3	1	0	0	0	0	0
240	245	9	7	5	4	3	2	0	0	0	0	0
245	250	9	7	6	4	3	2	1	0	0	0	0
250	255	9	7	6	4	3	2	1	0	0	0	0
255	260	9	8	6	5	3	2	1	0	0	0	0
260	265	9	8	6	5	3	2	1	0	0	0	0
265	270	10	8	6	5	3	2	1	0	0	0	0
270	275	10	8	7	5	4	2	1	0	0	0	0
275	280	10	8	7	5	4	3	1	0	0	0	0
280	285	10	9	7	6	4	3	2	0	0	0	0
285	290	10	9	7	6	4	3	2	1	0	0	0
290	295	11	9	7	6	4	3	2	1	0	0	0
295	300	11	9	8	6	5	3	2	1	0	0	0
300	305	11	9	8	6	5	3	2	1	0	0	0
305	310	11	10	8	7	5	3	2	1	0	0	0
310	315	11	10	8	7	5	4	2	1	0	0	0
315	320	12	10	8	7	5	4	3	1	0	0	0
320	325	12	10	9	7	6	4	3	2	0	0	0
325	330	12	10	9	7	6	4	3	2	1	0	0
330	335	12	11	9	8	6	4	3	2	1	0	0
335	340	13	11	9	8	6	5	3	2	1	0	0
340	345	13	11	9	8	6	5	3	2	1	0	0
345	350	13	11	10	8	7	5	4	2	1	0	0
350	355	13	12	10	8	7	5	4	2	1	0	0
355	360	13	12	10	9	7	5	4	3	1	0	0
360	365	14	12	10	9	7	6	4	3	2	0	0
365	370	14	12	10	9	7	6	4	3	2	1	0
370	375	14	12	11	9	8	6	5	3	2	1	0
375	380	14	13	11	9	8	6	5	3	2	1	0
380	385	15	13	11	10	8	6	5	3	2	1	0
385	390	15	13	11	10	8	7	5	4	2	1	0
390	395	15	13	12	10	8	7	5	4	3	1	0
395	400	15	14	12	10	9	7	6	4	3	2	0

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WEEKLY Payroll Period

If the wages are-			And the number of withholding allowances claimed is-									
At	But Less	0	1	2	3	4	5	6	7	8	9	10 or more
Least	Than		The amount of income tax to be withheld is-									
400	410	16	14	12	10	9	7	6	4	3	2	1
410	420	16	14	13	11	9	8	6	5	3	2	1
420	430	17	15	13	11	10	8	7	5	4	2	1
430	440	17	15	14	12	10	9	7	5	4	3	2
440	450	17	16	14	12	11	9	7	6	4	3	2
450	460	18	16	14	13	11	9	8	6	5	3	2
460	470	18	17	15	13	11	10	8	7	5	4	2
470	480	19	17	15	14	12	10	9	7	6	4	3
480	490	20	17	16	14	12	11	9	7	6	4	3
490	500	20	18	16	14	13	11	9	8	6	5	3
500	510	21	18	17	15	13	11	10	8	7	5	4
510	520	21	19	17	15	14	12	10	9	7	6	4
520	530	22	20	18	16	14	12	11	9	8	6	4
530	540	23	20	18	16	15	13	11	9	8	6	5
540	550	23	21	19	17	15	13	12	10	8	7	5
550	560	24	21	19	17	15	14	12	10	9	7	6
560	570	24	22	20	18	16	14	12	11	9	8	6
570	580	25	23	20	18	16	15	13	11	10	8	6
580	590	26	23	21	19	17	15	13	12	10	8	7
590	600	26	24	22	19	17	16	14	12	10	9	7
600	610	27	24	22	20	18	16	14	13	11	9	8
610	620	27	25	23	20	18	16	15	13	11	10	8
620	630	28	26	23	21	19	17	15	13	12	10	8
630	640	29	26	24	22	19	17	16	14	12	10	9
640	650	29	27	25	22	20	18	16	14	13	11	9
650	660	30	27	25	23	21	18	16	15	13	11	10
660	670	30	28	26	23	21	19	17	15	13	12	10
670	680	31	29	26	24	22	19	17	16	14	12	10
680	690	32	29	27	25	22	20	18	16	14	13	11
690	700	32	30	28	25	23	21	18	17	15	13	11
700	800	36	33	31	29	26	24	22	19	17	16	14
800	900	42	40	37	35	32	30	28	25	23	21	18
900	1000	49	46	44	41	39	36	34	31	29	27	24
1000	1100	55	53	50	48	45	43	40	38	35	33	30
1100	1200	62	59	57	54	52	49	47	44	42	39	37
1200	1300	68	66	63	61	58	56	53	51	48	46	43
1300	1400	75	72	70	67	65	62	60	57	55	52	50
1400	1500	81	79	76	74	71	69	66	64	61	59	56

\$1500 and over See Tables for Percentage Method of Withholding

BIWEEKLY Payroll Period

If the 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 is-										
80	85	2	0	0	0	0	0	0	0	0	0	0
85	90	3	0	0	0	0	0	0	0	0	0	0
90	95	3	0	0	0	0	0	0	0	0	0	0
95	100	3	1	0	0	0	0	0	0	0	0	0
100	105	3	1	0	0	0	0	0	0	0	0	0
105	110	3	1	0	0	0	0	0	0	0	0	0
110	115	3	1	0	0	0	0	0	0	0	0	0
115	120	4	1	0	0	0	0	0	0	0	0	0
120	125	4	1	0	0	0	0	0	0	0	0	0
125	130	4	2	0	0	0	0	0	0	0	0	0
130	135	4	2	0	0	0	0	0	0	0	0	0
135	140	4	2	0	0	0	0	0	0	0	0	0
140	145	4	2	0	0	0	0	0	0	0	0	0
145	150	4	2	0	0	0	0	0	0	0	0	0
150	155	5	2	0	0	0	0	0	0	0	0	0
155	160	5	2	0	0	0	0	0	0	0	0	0
160	165	5	3	0	0	0	0	0	0	0	0	0
165	170	5	3	0	0	0	0	0	0	0	0	0
170	175	5	3	1	0	0	0	0	0	0	0	0
175	180	5	3	1	0	0	0	0	0	0	0	0
180	185	5	3	1	0	0	0	0	0	0	0	0
185	190	6	3	1	0	0	0	0	0	0	0	0
190	195	6	3	1	0	0	0	0	0	0	0	0
195	200	6	4	1	0	0	0	0	0	0	0	0
200	205	6	4	1	0	0	0	0	0	0	0	0
205	210	6	4	2	0	0	0	0	0	0	0	0
210	215	6	4	2	0	0	0	0	0	0	0	0
215	220	7	4	2	0	0	0	0	0	0	0	0
220	225	7	4	2	0	0	0	0	0	0	0	0
225	230	7	5	2	0	0	0	0	0	0	0	0
230	235	7	5	2	0	0	0	0	0	0	0	0
235	240	7	5	3	0	0	0	0	0	0	0	0
240	245	7	5	3	0	0	0	0	0	0	0	0
245	250	8	5	3	1	0	0	0	0	0	0	0
250	255	8	5	3	1	0	0	0	0	0	0	0
255	260	8	5	3	1	0	0	0	0	0	0	0
260	265	8	6	3	1	0	0	0	0	0	0	0
265	270	8	6	3	1	0	0	0	0	0	0	0
270	275	9	6	4	1	0	0	0	0	0	0	0
275	280	9	6	4	1	0	0	0	0	0	0	0

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BIWEEKLY Payroll Period

If the wages are-		And the number of withholding allowances claimed is-										
At	But Less	0	1	2	3	4	5	6	7	8	9	10 or more
Least	Than	The amount of income tax to be withheld is-										
280	290	9	6	4	2	0	0	0	0	0	0	0
290	300	9	7	4	2	0	0	0	0	0	0	0
300	310	10	7	5	2	0	0	0	0	0	0	0
310	320	10	7	5	3	0	0	0	0	0	0	0
320	330	11	8	5	3	1	0	0	0	0	0	0
330	340	11	8	5	3	1	0	0	0	0	0	0
340	350	11	8	6	3	1	0	0	0	0	0	0
350	360	12	9	6	4	1	0	0	0	0	0	0
360	370	12	9	6	4	2	0	0	0	0	0	0
370	380	13	10	7	4	2	0	0	0	0	0	0
380	390	13	10	7	5	2	0	0	0	0	0	0
390	400	13	10	7	5	3	0	0	0	0	0	0
400	410	14	11	8	5	3	1	0	0	0	0	0
410	420	14	11	8	6	3	1	0	0	0	0	0
420	430	15	12	9	6	4	1	0	0	0	0	0
430	440	15	12	9	6	4	2	0	0	0	0	0
440	450	15	12	9	6	4	2	0	0	0	0	0
450	460	16	13	10	7	4	2	0	0	0	0	0
460	470	16	13	10	7	5	2	0	0	0	0	0
470	480	17	14	11	7	5	3	0	0	0	0	0
480	490	17	14	11	8	5	3	1	0	0	0	0
490	500	17	14	11	8	6	3	1	0	0	0	0
500	520	18	15	12	9	6	4	1	0	0	0	0
520	540	19	16	13	10	7	4	2	0	0	0	0
540	560	20	17	14	10	7	5	3	0	0	0	0
560	580	20	17	14	11	8	6	3	1	0	0	0
580	600	21	18	15	12	9	6	4	2	0	0	0
600	620	22	19	16	13	10	7	4	2	0	0	0
620	640	23	20	17	14	11	8	5	3	0	0	0
640	660	24	21	18	14	11	8	6	3	1	0	0
660	680	25	21	18	15	12	9	6	4	2	0	0
680	700	26	22	19	16	13	10	7	5	2	0	0
700	720	27	23	20	17	14	11	8	5	3	1	0
720	740	28	24	21	18	15	12	8	6	3	1	0
740	760	29	25	22	18	15	12	9	6	4	2	0
760	780	29	26	23	19	16	13	10	7	5	2	0
780	800	30	27	23	20	17	14	11	8	5	3	1
800	820	31	28	24	21	18	15	12	9	6	4	1
820	840	32	29	25	22	19	16	12	9	6	4	2
840	860	33	30	26	23	19	16	13	10	7	5	2

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BIWEEKLY Payroll Period

If the 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 is-										
860	880	34	30	27	24	20	17	14	11	8	5	3
880	900	35	31	28	24	21	18	15	12	9	6	4
900	920	36	32	29	25	22	19	16	13	9	7	4
920	940	37	33	30	26	23	20	16	13	10	7	5
940	960	38	34	31	27	24	20	17	14	11	8	5
960	980	39	35	32	28	25	21	18	15	12	9	6
980	1000	40	36	32	29	26	22	19	16	13	10	7
1000	1020	42	37	33	30	26	23	20	17	13	10	7
1020	1040	43	38	34	31	27	24	20	17	14	11	8
1040	1060	44	39	35	32	28	25	21	18	15	12	9
1060	1080	45	41	36	33	29	26	22	19	16	13	10
1080	1100	46	42	37	33	30	27	23	20	17	14	11
1100	1120	48	43	38	34	31	27	24	21	17	14	11
1120	1140	49	44	40	35	32	28	25	21	18	15	12
1140	1160	50	45	41	36	33	29	26	22	19	16	13
1160	1180	51	47	42	37	34	30	27	23	20	17	14
1180	1200	52	48	43	39	35	31	28	24	21	18	15
1200	1220	54	49	44	40	35	32	28	25	22	18	15
1220	1240	55	50	46	41	36	33	29	26	22	19	16
1240	1260	56	51	47	42	38	34	30	27	23	20	17
1260	1280	57	53	48	43	39	35	31	28	24	21	18
1280	1300	58	54	49	45	40	36	32	29	25	22	19
1300	1320	60	55	50	46	41	36	33	30	26	23	19
1320	1420	63	59	54	49	45	40	36	32	29	25	22
1420	1520	70	65	60	55	51	46	41	37	33	30	26
1520	1620	76	71	66	61	57	52	47	43	38	34	31
1620	1720	83	78	73	68	63	58	53	49	44	40	35
1720	1820	89	84	79	74	69	64	59	55	50	46	41
1820	1920	96	91	86	81	76	71	66	61	56	52	47
1920	2020	102	97	92	87	82	77	72	67	62	58	53
2020	2120	109	104	99	94	89	84	79	74	69	64	59
2120	2220	115	110	105	100	95	90	85	80	75	70	65
2220	2320	122	117	112	107	102	97	92	87	82	77	72
2320	2420	128	123	118	113	108	103	98	93	88	83	78
2420	2520	135	130	125	120	115	110	105	100	95	90	85
2520	2620	141	136	131	126	121	116	111	106	101	96	91
2620	2720	148	143	138	133	128	123	118	113	108	103	98
2720	2820	154	149	144	139	134	129	124	119	114	109	104
2820	2920	161	156	151	146	141	136	131	126	121	116	111
2920	3020	167	162	157	152	147	142	137	132	127	122	117

\$3020 and over See Tables for Percentage Method of Withholding

SEMIMONTHLY Payroll Period

If the 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 is-										
85	90	3	0	0	0	0	0	0	0	0	0	0
90	95	3	0	0	0	0	0	0	0	0	0	0
95	100	3	0	0	0	0	0	0	0	0	0	0
100	105	3	1	0	0	0	0	0	0	0	0	0
105	110	3	1	0	0	0	0	0	0	0	0	0
110	115	3	1	0	0	0	0	0	0	0	0	0
115	120	4	1	0	0	0	0	0	0	0	0	0
120	125	4	1	0	0	0	0	0	0	0	0	0
125	130	4	1	0	0	0	0	0	0	0	0	0
130	135	4	1	0	0	0	0	0	0	0	0	0
135	140	4	2	0	0	0	0	0	0	0	0	0
140	145	4	2	0	0	0	0	0	0	0	0	0
145	150	4	2	0	0	0	0	0	0	0	0	0
150	155	5	2	0	0	0	0	0	0	0	0	0
155	160	5	2	0	0	0	0	0	0	0	0	0
160	165	5	2	0	0	0	0	0	0	0	0	0
165	170	5	3	0	0	0	0	0	0	0	0	0
170	175	5	3	0	0	0	0	0	0	0	0	0
175	180	5	3	0	0	0	0	0	0	0	0	0
180	185	5	3	0	0	0	0	0	0	0	0	0
185	190	6	3	1	0	0	0	0	0	0	0	0
190	195	6	3	1	0	0	0	0	0	0	0	0
195	200	6	3	1	0	0	0	0	0	0	0	0
200	205	6	4	1	0	0	0	0	0	0	0	0
205	210	6	4	1	0	0	0	0	0	0	0	0
210	215	6	4	1	0	0	0	0	0	0	0	0
215	220	7	4	2	0	0	0	0	0	0	0	0
220	225	7	4	2	0	0	0	0	0	0	0	0
225	230	7	4	2	0	0	0	0	0	0	0	0
230	235	7	4	2	0	0	0	0	0	0	0	0
235	240	7	5	2	0	0	0	0	0	0	0	0
240	245	7	5	2	0	0	0	0	0	0	0	0
245	250	7	5	2	0	0	0	0	0	0	0	0
250	255	8	5	3	0	0	0	0	0	0	0	0
255	260	8	5	3	0	0	0	0	0	0	0	0
260	265	8	5	3	0	0	0	0	0	0	0	0
265	270	8	6	3	1	0	0	0	0	0	0	0
270	275	8	6	3	1	0	0	0	0	0	0	0
275	280	9	6	3	1	0	0	0	0	0	0	0
280	290	9	6	4	1	0	0	0	0	0	0	0

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SEMIMONTHLY Payroll Period

If the wages are-		And the number of withholding allowances claimed is-										
At	But Less	0	1	2	3	4	5	6	7	8	9	10 or more
Least	Than	The amount of income tax to be withheld is-										
290	300	9	6	4	1	0	0	0	0	0	0	0
300	310	10	7	4	2	0	0	0	0	0	0	0
310	320	10	7	4	2	0	0	0	0	0	0	0
320	330	11	7	5	2	0	0	0	0	0	0	0
330	340	11	8	5	3	0	0	0	0	0	0	0
340	350	11	8	5	3	0	0	0	0	0	0	0
350	360	12	8	6	3	1	0	0	0	0	0	0
360	370	12	9	6	3	1	0	0	0	0	0	0
370	380	13	9	6	4	1	0	0	0	0	0	0
380	390	13	10	7	4	2	0	0	0	0	0	0
390	400	13	10	7	4	2	0	0	0	0	0	0
400	410	14	10	7	5	2	0	0	0	0	0	0
410	420	14	11	7	5	2	0	0	0	0	0	0
420	430	15	11	8	5	3	0	0	0	0	0	0
430	440	15	12	8	6	3	1	0	0	0	0	0
440	450	15	12	9	6	3	1	0	0	0	0	0
450	460	16	12	9	6	4	1	0	0	0	0	0
460	470	16	13	9	6	4	1	0	0	0	0	0
470	480	17	13	10	7	4	2	0	0	0	0	0
480	490	17	14	10	7	5	2	0	0	0	0	0
490	500	17	14	11	7	5	2	0	0	0	0	0
500	510	18	14	11	8	5	3	0	0	0	0	0
510	520	18	15	11	8	5	3	0	0	0	0	0
520	530	19	15	12	9	6	3	1	0	0	0	0
530	540	19	16	12	9	6	4	1	0	0	0	0
540	550	19	16	13	9	6	4	1	0	0	0	0
550	560	20	16	13	10	7	4	2	0	0	0	0
560	570	20	17	13	10	7	4	2	0	0	0	0
570	580	21	17	14	11	7	5	2	0	0	0	0
580	590	21	18	14	11	8	5	3	0	0	0	0
590	600	21	18	15	11	8	5	3	0	0	0	0
600	620	22	19	15	12	9	6	3	1	0	0	0
620	640	23	19	16	13	9	6	4	1	0	0	0
640	660	24	20	17	14	10	7	5	2	0	0	0
660	680	25	21	18	14	11	8	5	3	0	0	0
680	700	25	22	18	15	12	8	6	3	1	0	0
700	720	26	23	19	16	13	9	6	4	1	0	0
720	740	27	23	20	17	13	10	7	4	2	0	0
740	760	28	24	21	18	14	11	8	5	3	0	0
760	780	29	25	22	18	15	12	8	6	3	1	0

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SEMIMONTHLY Payroll Period

If the wages are-		And the number of withholding allowances claimed is-										
At	But Less	0	1	2	3	4	5	6	7	8	9	10 or more
Least	Than	The amount of income tax to be withheld is-										
780	800	30	26	22	19	16	12	9	6	4	1	0
800	820	31	27	23	20	17	13	10	7	4	2	0
820	840	32	28	24	21	17	14	11	7	5	2	0
840	860	33	29	25	22	18	15	12	8	6	3	1
860	880	34	30	26	22	19	16	12	9	6	4	1
880	900	34	31	27	23	20	16	13	10	7	4	2
900	920	35	32	28	24	21	17	14	11	7	5	2
920	940	36	32	29	25	21	18	15	11	8	5	3
940	960	37	33	30	26	22	19	16	12	9	6	4
960	980	38	34	31	27	23	20	16	13	10	7	4
980	1000	39	35	31	28	24	20	17	14	10	7	5
1000	1020	40	36	32	29	25	21	18	15	11	8	5
1020	1040	41	37	33	29	26	22	19	15	12	9	6
1040	1060	42	38	34	30	27	23	20	16	13	10	7
1060	1080	44	39	35	31	28	24	20	17	14	10	7
1080	1100	45	40	36	32	28	25	21	18	14	11	8
1100	1120	46	41	37	33	29	26	22	19	15	12	9
1120	1140	47	42	38	34	30	26	23	19	16	13	9
1140	1160	48	43	39	35	31	27	24	20	17	14	10
1160	1180	50	45	40	36	32	28	25	21	18	14	11
1180	1200	51	46	41	37	33	29	25	22	18	15	12
1200	1220	52	47	42	38	34	30	26	23	19	16	13
1220	1240	53	48	43	38	35	31	27	23	20	17	13
1240	1260	54	49	44	39	36	32	28	24	21	18	14
1260	1280	56	51	46	41	37	33	29	25	22	18	15
1280	1300	57	52	47	42	37	34	30	26	22	19	16
1300	1320	58	53	48	43	38	35	31	27	23	20	17
1320	1340	59	54	49	44	39	35	32	28	24	21	17
1340	1360	60	55	50	45	40	36	33	29	25	22	18
1360	1380	62	57	52	47	42	37	34	30	26	22	19
1380	1480	65	60	55	50	45	40	36	32	29	25	21
1480	1580	71	66	61	56	51	46	41	37	33	29	26
1580	1680	78	72	67	62	57	52	47	42	38	34	30
1680	1780	84	79	73	68	63	58	53	48	43	38	35
1780	1880	91	85	80	75	69	64	59	54	49	44	39
1880	1980	97	92	86	81	76	70	65	60	55	50	45
1980	2080	104	98	93	88	82	77	71	66	61	56	51
2080	2180	110	105	99	94	89	83	78	72	67	62	57
2180	2280	117	111	106	101	95	90	84	79	73	68	63
2280	2380	123	118	112	107	102	96	91	85	80	75	69
2380	2480	130	124	119	114	108	103	97	92	86	81	76
2480	2580	136	131	125	120	115	109	104	98	93	88	82
2580	2680	143	137	132	127	121	116	110	105	99	94	89

\$2680 and over See Tables for Percentage Method of Withholding

MONTHLY Payroll Period

If the 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 is-										
170	180	5	0	0	0	0	0	0	0	0	0	0
180	190	6	1	0	0	0	0	0	0	0	0	0
190	200	6	1	0	0	0	0	0	0	0	0	0
200	210	6	1	0	0	0	0	0	0	0	0	0
210	220	6	1	0	0	0	0	0	0	0	0	0
220	230	7	2	0	0	0	0	0	0	0	0	0
230	240	7	2	0	0	0	0	0	0	0	0	0
240	250	7	2	0	0	0	0	0	0	0	0	0
250	260	8	3	0	0	0	0	0	0	0	0	0
260	270	8	3	0	0	0	0	0	0	0	0	0
270	280	8	3	0	0	0	0	0	0	0	0	0
280	290	9	4	0	0	0	0	0	0	0	0	0
290	300	9	4	0	0	0	0	0	0	0	0	0
300	320	9	4	0	0	0	0	0	0	0	0	0
320	340	10	5	0	0	0	0	0	0	0	0	0
340	360	11	6	1	0	0	0	0	0	0	0	0
360	380	11	6	1	0	0	0	0	0	0	0	0
380	400	12	7	2	0	0	0	0	0	0	0	0
400	420	12	7	2	0	0	0	0	0	0	0	0
420	440	13	8	3	0	0	0	0	0	0	0	0
440	460	14	9	4	0	0	0	0	0	0	0	0
460	480	14	9	4	0	0	0	0	0	0	0	0
480	500	15	10	5	0	0	0	0	0	0	0	0
500	520	15	10	5	0	0	0	0	0	0	0	0
520	540	16	11	6	1	0	0	0	0	0	0	0
540	560	17	12	7	2	0	0	0	0	0	0	0
560	580	18	12	7	2	0	0	0	0	0	0	0
580	600	19	13	8	3	0	0	0	0	0	0	0
600	620	19	13	8	3	0	0	0	0	0	0	0
620	640	20	14	9	4	0	0	0	0	0	0	0
640	660	21	15	10	5	0	0	0	0	0	0	0
660	680	22	15	10	5	0	0	0	0	0	0	0
680	700	23	16	11	6	1	0	0	0	0	0	0
700	720	23	17	11	6	1	0	0	0	0	0	0
720	740	24	18	12	7	2	0	0	0	0	0	0
740	760	25	18	13	8	3	0	0	0	0	0	0
760	780	26	19	13	8	3	0	0	0	0	0	0
780	800	27	20	14	9	4	0	0	0	0	0	0
800	820	27	21	14	9	4	0	0	0	0	0	0
820	840	28	22	15	10	5	0	0	0	0	0	0

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MONTHLY Payroll Period

If the 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 is-										
840	860	29	22	16	11	6	1	0	0	0	0	0
860	880	30	23	16	11	6	1	0	0	0	0	0
880	900	31	24	17	12	7	2	0	0	0	0	0
900	920	31	25	18	12	7	2	0	0	0	0	0
920	940	32	26	19	13	8	3	0	0	0	0	0
940	960	33	26	20	14	9	4	0	0	0	0	0
960	980	34	27	20	14	9	4	0	0	0	0	0
980	1000	35	28	21	15	10	5	0	0	0	0	0
1000	1020	35	29	22	15	10	5	0	0	0	0	0
1020	1040	36	30	23	16	11	6	1	0	0	0	0
1040	1060	37	30	24	17	12	7	2	0	0	0	0
1060	1080	38	31	24	18	12	7	2	0	0	0	0
1080	1100	39	32	25	19	13	8	3	0	0	0	0
1100	1140	40	33	26	20	14	9	4	0	0	0	0
1140	1180	41	35	28	21	15	10	5	0	0	0	0
1180	1220	43	36	30	23	16	11	6	1	0	0	0
1220	1260	45	38	31	25	18	12	7	2	0	0	0
1260	1300	46	40	33	26	20	13	8	3	0	0	0
1300	1340	48	41	34	28	21	15	10	5	0	0	0
1340	1380	50	43	36	29	23	16	11	6	1	0	0
1380	1420	52	44	38	31	24	18	12	7	2	0	0
1420	1460	54	46	39	33	26	19	13	8	3	0	0
1460	1500	55	48	41	34	28	21	14	9	4	0	0
1500	1540	57	50	42	36	29	22	16	11	6	1	0
1540	1580	59	51	44	37	31	24	17	12	7	2	0
1580	1620	61	53	46	39	32	26	19	13	8	3	0
1620	1660	63	55	48	41	34	27	21	14	9	4	0
1660	1700	64	57	49	42	36	29	22	16	10	5	0
1700	1740	66	59	51	44	37	30	24	17	12	7	2
1740	1780	68	60	53	45	39	32	25	19	13	8	3
1780	1820	70	62	55	47	40	34	27	20	14	9	4
1820	1860	72	64	57	49	42	35	29	22	15	10	5
1860	1900	73	66	58	51	44	37	30	24	17	11	6
1900	1940	75	68	60	53	45	38	32	25	18	13	8
1940	1980	77	69	62	54	47	40	33	27	20	14	9
1980	2020	79	71	64	56	49	42	35	28	22	15	10
2020	2060	81	73	66	58	51	43	37	30	23	17	11
2060	2100	84	75	67	60	52	45	38	32	25	18	12
2100	2140	86	77	69	62	54	47	40	33	26	20	14
2140	2180	88	78	71	63	56	48	41	35	28	21	15

(continued on next page)

MONTHLY Payroll Period

If the wages are-		And the number of withholding allowances claimed is-										
At	But Less	0	1	2	3	4	5	6	7	8	9	10 or more
Least	Than	The amount of income tax to be withheld is-										
2180	2220	91	81	73	65	58	50	43	36	30	23	16
2220	2260	93	83	75	67	60	52	45	38	31	25	18
2260	2300	96	86	76	69	61	54	46	40	33	26	20
2300	2340	98	88	78	71	63	56	48	41	34	28	21
2340	2380	100	90	80	72	65	57	50	43	36	29	23
2380	2420	103	93	83	74	67	59	52	44	38	31	24
2420	2460	105	95	85	76	69	61	54	46	39	33	26
2460	2500	108	98	88	78	70	63	55	48	41	34	28
2500	2540	110	100	90	80	72	65	57	50	42	36	29
2540	2580	112	102	92	82	74	66	59	51	44	37	31
2580	2620	115	105	95	85	76	68	61	53	46	39	32
2620	2660	117	107	97	87	78	70	63	55	48	41	34
2660	2700	120	110	100	90	80	72	64	57	49	42	36
2700	2740	122	112	102	92	82	74	66	59	51	44	37
2740	2780	124	114	104	94	84	75	68	60	53	45	39
2780	2820	127	117	107	97	87	77	70	62	55	47	40
2820	2860	129	119	109	99	89	79	72	64	57	49	42
2860	2900	132	122	112	102	92	82	73	66	58	51	44
2900	2940	134	124	114	104	94	84	75	68	60	53	45
2940	2980	136	126	116	106	96	86	77	69	62	54	47
2980	3080	141	131	121	111	101	91	81	73	65	58	50
3080	3180	147	137	127	117	107	97	87	77	70	62	55
3180	3280	154	143	133	123	113	103	93	83	74	67	59
3280	3380	160	149	139	129	119	109	99	89	79	71	64
3380	3480	167	156	145	135	125	115	105	95	85	76	68
3480	3580	173	162	152	141	131	121	111	101	91	81	73
3580	3680	180	169	158	147	137	127	117	107	97	87	77
3680	3780	186	175	165	154	143	133	123	113	103	93	83
3780	3880	193	182	171	160	149	139	129	119	109	99	89
3880	3980	199	188	178	167	156	145	135	125	115	105	95
3980	4080	206	195	184	173	162	152	141	131	121	111	101
4080	4180	212	201	191	180	169	158	147	137	127	117	107
4180	4280	219	208	197	186	175	165	154	143	133	123	113
4280	4380	225	214	204	193	182	171	160	149	139	129	119
4380	4480	232	221	210	199	188	178	167	156	145	135	125
4480	4580	238	227	217	206	195	184	173	162	152	141	131
4580	4680	245	234	223	212	201	191	180	169	158	147	137
4680	4780	251	240	230	219	208	197	186	175	165	154	143
4780	4880	258	247	236	225	214	204	193	182	171	160	149
4880	4980	264	253	243	232	221	210	199	188	178	167	156
4980	5080	271	260	249	238	227	217	206	195	184	173	162
5080	5180	277	266	256	245	234	223	212	201	191	180	169
5180	5280	284	273	262	251	240	230	219	208	197	186	175

\$5280 and over See Tables for Percentage Method of Withholding

USING THE PERCENTAGE METHOD TO FIGURE THE WITHHOLDING

The amount of tax to be withheld by the employer may be determined by the percentage method as follows:

- (1) Subtract the personal exemptions credit as set forth in the table below. (The maximum personal exemption credit is \$2,000.00 per year for each exemption.)
- (2) Determine the amount of tax to be withheld from the appropriate percentage tables on the following pages.

PERSONAL EXEMPTION TABLE	
WEEKLY	\$ 38.46
BIWEEKLY	\$ 76.92
SEMIMONTHLY	\$ 83.33
MONTHLY	\$ 166.67
ANNUAL	\$ 2,000.00
DAILY	\$ 7.66

(Note: Maximum allowable exemption credit is \$2,000.00 annually per exemption.)

EXAMPLE: Employee Smith, who is married and his spouse works, earns \$1,250.00 semimonthly and claims two (2) exemptions. Using the percentage chart for TWO EARNER/TWO OR MORE JOBS the following steps were taken to determine the state income tax to be withheld.

Step No. 1

Total Wage Payment	\$1,250.00	
Less Personal Exemptions Per Table above (2 exemptions—\$83.33 x 2)	166.66	
Total Wage Payment Less Personal Exemptions		\$1,083.34

Step No. 2

Tax From Table 3 Entry covering \$1,083.34 (Over \$1,000 but not over \$1,500)	39.38	
Plus 6% of excess over \$1,000.....	5.00	
Total Tax to be withheld		\$ 44.38

Round to the nearest dollar \$ 44.00

**TWO EARNER/TWO OR MORE JOBS
TABLES FOR PERCENTAGE METHOD OF WITHHOLDING**

Married filing jointly, both working/individual earning wages from two jobs

TABLE 1. WEEKLY Payroll Period - Two Earner Option

Gross Wage Minus \$38.46 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 115	3.0%	\$ 0
\$ 115	\$ 288	3.45	PLUS
\$ 288	\$ 462	10.37	PLUS
\$ 462	\$ 692	18.20	PLUS
OVER \$692		32.00	PLUS
		6.5%	\$ 692

TABLE 2. BIWEEKLY Payroll Period - Two Earner Option

Gross Wage Minus \$76.92 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 231	3.0%	\$ 0
\$ 231	\$ 577	6.93	PLUS
\$ 577	\$ 923	20.77	PLUS
\$ 923	\$ 1385	36.34	PLUS
OVER \$1385		64.06	PLUS
		6.5%	\$ 1385

TABLE 3. SEMIMONTHLY Payroll Period - Two Earner Option

Gross Wage Minus \$83.33 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 250	3.0%	\$ 0
\$ 250	\$ 625	7.50	PLUS
\$ 625	\$ 1000	22.50	PLUS
\$ 1000	\$ 1500	39.38	PLUS
OVER \$1500		69.38	PLUS
		6.5%	\$ 1500

**TWO EARNER/TWO OR MORE JOBS
TABLES FOR PERCENTAGE METHOD OF WITHHOLDING**

Married filing jointly, both working/individual earning wages from two jobs

TABLE 4. MONTHLY Payroll Period - Two Earner Option

Gross Wage Minus \$166.67 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—		OF EXCESS OVER—
\$ 0	\$ 500	3.0%	\$ 0
\$ 500	\$ 1250	15.00	PLUS
			4.0%
			\$ 500
\$ 1250	\$ 2000	45.00	PLUS
			4.5%
			\$ 1250
\$ 2000	\$ 3000	78.75	PLUS
			6.0%
			\$ 2000
OVER \$3000		138.75	PLUS
			6.5%
			\$ 3000

TABLE 5. ANNUAL Payroll Period - Two Earner Option

Gross Wage Minus \$2000.00 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—		OF EXCESS OVER—
\$ 0	\$ 6000	3.0%	\$ 0
\$ 6000	\$ 15000	180.00	PLUS
			4.0%
			\$ 6000
\$ 15000	\$ 24000	540.00	PLUS
			4.5%
			\$ 15000
\$ 24000	\$ 36000	945.00	PLUS
			6.0%
			\$ 24000
OVER \$36000		1665.00	PLUS
			6.5%
			\$ 36000

TABLE 6. DAILY Payroll Period - Two Earner Option

Gross Wage Minus \$7.66 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—		OF EXCESS OVER—
\$ 0	\$ 23	3.0%	\$ 0
\$ 23	\$ 57	0.69	PLUS
			4.0%
			\$ 23
\$ 57	\$ 92	2.05	PLUS
			4.5%
			\$ 57
\$ 92	\$ 138	3.63	PLUS
			6.0%
			\$ 92
OVER \$138		6.39	PLUS
			6.5%
			\$ 138

OPTIONAL ONE EARNER/ONE JOB TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

Single, head of household or married with nonemployed spouse

TABLE 1. WEEKLY Payroll Period

Gross Wage Minus \$38.46 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 192	3.0%	\$ 0
\$ 192	\$ 481	5.76	PLUS
\$ 481	\$ 769	17.32	PLUS
\$ 769	\$ 1154	30.28	PLUS
OVER \$1154	53.38	PLUS	6.5%

TABLE 2. BIWEEKLY Payroll Period

Gross Wage Minus \$76.92 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 385	3.0%	\$ 0
\$ 385	\$ 962	11.55	PLUS
\$ 962	\$ 1538	34.63	PLUS
\$ 1538	\$ 2308	60.55	PLUS
OVER \$2308	106.75	PLUS	6.5%

TABLE 3. SEMIMONTHLY Payroll Period

Gross Wage Minus \$83.33 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 417	3.0%	\$ 0
\$ 417	\$ 1042	12.51	PLUS
\$ 1042	\$ 1667	37.51	PLUS
\$ 1667	\$ 2500	65.64	PLUS
OVER \$2500	115.62	PLUS	6.5%

OPTIONAL ONE EARNER/ONE JOB TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

Single, head of household or married with nonemployed spouse

TABLE 4. MONTHLY Payroll Period

Gross Wage Minus \$166.67 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 833	3.0%	\$ 0
\$ 833	\$ 2083	24.99	PLUS
\$ 2083	\$ 3333	74.99	PLUS
\$ 3333	\$ 5000	131.24	PLUS
OVER \$5000		231.26	PLUS
		6.5%	\$ 5000

TABLE 5. ANNUAL Payroll Period

Gross Wage Minus \$2000.00 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 10000	3.0%	\$ 0
\$ 10000	\$ 25000	300.00	PLUS
\$ 25000	\$ 40000	900.00	PLUS
\$ 40000	\$ 60000	1575.00	PLUS
OVER \$60000		2775.00	PLUS
		6.5%	\$ 60000

TABLE 6. DAILY Payroll Period

Gross Wage Minus \$7.66 for Each Exemption Claimed Equals Taxable Wage.

IF TAXABLE WAGE IS:		AMOUNT TO BE WITHHELD IS:	
OVER—	BUT NOT OVER—	OF EXCESS OVER—	
\$ 0	\$ 38	3.0%	\$ 0
\$ 38	\$ 96	1.14	PLUS
\$ 96	\$ 153	3.46	PLUS
\$ 153	\$ 230	6.03	PLUS
OVER \$230		10.65	PLUS
		6.5%	\$ 230