

**Employer Withholding Taxes - Percentage Method
(Effective September 1, 2021)**

**Table I: Weekly Payroll Period
Gross Wage Minus \$12.50 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 96.15	\$ -				0.501% of such amount
96.15	192.31	0.48	plus	1.001%	of excess over	\$ 96.15
192.31	288.46	1.44	plus	2.005%	of excess over	\$ 192.31
288.46	384.62	3.37	plus	2.505%	of excess over	\$ 288.46
384.62	769.23	5.78	plus	3.006%	of excess over	\$ 384.62
769.23	1,538.46	17.34	plus	3.506%	of excess over	\$ 769.23
1,538.46	1,923.08	44.31	plus	4.008%	of excess over	\$ 1,538.46
1,923.08	-----	59.73	plus	5.009%	of excess over	\$ 1,923.08

**Table II: Biweekly Payroll Period
Gross Wage Minus \$25.00 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 192.31	\$ -				0.501% of such amount
192.31	384.62	0.96	plus	1.001%	of excess over	\$ 192.31
384.62	576.92	2.89	plus	2.005%	of excess over	\$ 384.62
576.92	769.23	6.75	plus	2.505%	of excess over	\$ 576.92
769.23	1,538.46	11.57	plus	3.006%	of excess over	\$ 769.23
1,538.46	3,076.92	34.69	plus	3.506%	of excess over	\$ 1,538.46
3,076.92	3,846.15	88.63	plus	4.008%	of excess over	\$ 3,076.92
3,846.15	-----	119.46	plus	5.009%	of excess over	\$ 3,846.15

**Table III: Semi-Monthly Payroll Period
Gross Wage Minus \$27.08 for Each Exemption Claimed Equals Taxable Wage**

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 208.33	\$ -				0.501% of such amount
208.33	416.67	1.04	plus	1.001%	of excess over	\$ 208.33
416.67	625.00	3.13	plus	2.005%	of excess over	\$ 416.67
625.00	833.33	7.31	plus	2.505%	of excess over	\$ 625.00
833.33	1,666.67	12.53	plus	3.006%	of excess over	\$ 833.33
1,666.67	3,333.33	37.58	plus	3.506%	of excess over	\$ 1,666.67
3,333.33	4,166.67	96.01	plus	4.008%	of excess over	\$ 3,333.33
4,166.67	-----	129.41	plus	5.009%	of excess over	\$ 4,166.67

Table IV: Monthly Payroll Period
Gross Wage Minus \$54.17 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 416.67	\$ -				0.501% of such amount
416.67	833.33	2.09	plus	1.001%	of excess over	\$ 416.67
833.33	1,250.00	6.26	plus	2.005%	of excess over	\$ 833.33
1,250.00	1,666.67	14.61	plus	2.505%	of excess over	\$ 1,250.00
1,666.67	3,333.33	25.05	plus	3.006%	of excess over	\$ 1,666.67
3,333.33	6,666.67	75.15	plus	3.506%	of excess over	\$ 3,333.33
6,666.67	8,333.33	192.02	plus	4.008%	of excess over	\$ 6,666.67
8,333.33	-----	258.82	plus	5.009%	of excess over	\$ 8,333.33

Table V: Daily or Miscellaneous Payroll Period
Gross Wage Minus \$2.50 for Each Exemption Claimed Equals Taxable Wage

If Taxable Wage Is:

<u>More Than</u>	<u>But Not More Than</u>	<u>Amount To Be Withheld Is:</u>				
\$ 0	\$ 19.23	\$ -				0.501% of such amount
19.23	38.46	0.10	plus	1.001%	of excess over	\$ 19.23
38.46	57.69	0.29	plus	2.005%	of excess over	\$ 38.46
57.69	76.92	0.68	plus	2.505%	of excess over	\$ 57.69
76.92	153.85	1.16	plus	3.006%	of excess over	\$ 76.92
153.85	307.69	3.47	plus	3.506%	of excess over	\$ 153.85
307.69	384.62	8.86	plus	4.008%	of excess over	\$ 307.69
384.62	-----	11.94	plus	5.009%	of excess over	\$ 384.62