

**Employer Withholding Taxes - Percentage Method
(Effective July 1, 2024)**

**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	1,923.08	5.78	plus		2.990% of excess over	\$ 384.62
1,923.08	-----	51.78	plus		3.800% 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	3,846.15	11.57	plus		2.990% of excess over	\$ 769.23
3,846.15	-----	103.57	plus		3.800% 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	4,166.67	12.53	plus		2.990% of excess over	\$ 833.33
4,166.67	-----	112.20	plus		3.800% 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	8,333.33	25.05	plus	2.990%	of excess over \$ 1,666.67
8,333.33	-----	224.38	plus	3.800%	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	384.62	1.16	plus	2.990%	of excess over \$ 76.92
384.62	-----	10.36	plus	3.800%	of excess over \$ 384.62