



## Bureau of Revenue and Taxation

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# WAGES AND SALARIES TAX WITHHOLDING TABLE

<b>TABLE I. WEEKLY PAYROLL PERIOD</b>		
<b>If wages is:</b>	a	Not over \$153.85 is 6% up to \$9.23
	b	Over \$153.85 then \$9.23 plus 10% of amount not exceeding \$615.38
	c	Over \$615.38 then from above a + b plus (12% of amount exceeding \$615.38)
<b>TABLE II. BI-WEEKLY PAYROLL PERIOD</b>		
<b>If wages is:</b>	a	Not over \$307.69 is 6% up to \$18.46
	b	Over \$ 307.69 then \$18.46 plus 10% of amount not exceeding \$1,230.77
	c	Over \$1,230.77, then from above a + b plus (12% of amount exceeding \$1,230.77)
<b>TABLE III. SEMI-MONTHLY PAYROLL PERIOD</b>		
<b>If wages is:</b>	a	Not over \$333.33 is 6% up to \$20.00
	b	Over \$333.33 then \$20.00 plus 10% of amount not exceeding \$1,333.33
	c	Over \$1,333.33 then from above a + b plus (12% of amount in excess of \$1,333.33)
<b>TABLE IV. MONTHLY PAYROLL PERIOD</b>		
<b>If wages is:</b>	a	Not over \$666.67 is 6% up to \$40.00
	b	Over \$666.67 then \$40.00 plus 10% of amount not exceeding \$2,666.67
	c	Over \$2,666.67 then from above a + b plus (12% of amount in excess of \$2,666.67)