

**Percentage Method of Withholding for
2.80 Percent LOCAL INCOME TAX**

MARRIED FILING JOINT or HEAD OF HOUSEHOLD

SINGLE, MARRIED FILING SEPARATELY, OR DEPENDENT TAXPAYER

Withholding Annual Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$150,000				7.55% of taxable net income
\$150,000	\$175,000	11,325.00	plus		7.80% of excess over \$150,000
\$175,000	\$225,000	13,275.00	plus		8.05% of excess over \$175,000
\$225,000	\$300,000	17,300.00	plus		8.30% of excess over \$225,000
\$300,000	--	23,525.00	plus		8.55% of excess over \$300,000

Withholding Annual Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$5,000.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$100,000				7.55% of taxable net income
\$100,000	\$125,000	7,550.00	plus		7.80% of excess over \$100,000
\$125,000	\$150,000	9,500.00	plus		8.05% of excess over \$125,000
\$150,000	\$250,000	11,512.50	plus		8.30% of excess over \$150,000
\$250,000	--	19,812.50	plus		8.55% of excess over \$250,000

Withholding Quarterly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1250.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$37,500				7.55% of taxable net income
\$37,500	\$43,750	2,831.25	plus		7.80% of excess over \$37,500
\$43,750	\$56,250	3,318.75	plus		8.05% of excess over \$43,750
\$56,250	\$75,000	4,325.00	plus		8.30% of excess over \$56,250
\$75,000	--	5,881.25	plus		8.55% of excess over \$75,000

Withholding Quarterly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$1250.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$25,000				7.55% of taxable net income
\$25,000	\$31,250	1,887.50	plus		7.80% of excess over \$25,000
\$31,250	\$37,500	2,375.00	plus		8.05% of excess over \$31,250
\$37,500	\$62,500	2,878.13	plus		8.30% of excess over \$37,500
\$62,500	--	4,953.13	plus		8.55% of excess over \$62,500

Withholding Monthly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$417.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$12,500				7.55% of taxable net income
\$12,500	\$14,583	943.75	plus		7.80% of excess over \$12,500
\$14,583	\$18,750	1,106.25	plus		8.05% of excess over \$14,853
\$18,750	\$25,000	1,441.67	plus		8.30% of excess over \$18,750
\$25,000	--	1,960.42	plus		8.55% of excess over \$25,000

Withholding Monthly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$417.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$8,333				7.55% of taxable net income
\$8,333	\$10,417	629.17	plus		7.80% of excess over \$8,333
\$10,417	\$12,500	791.67	plus		8.05% of excess over \$10,417
\$12,500	\$20,833	959.38	plus		8.30% of excess over \$12,500
\$20,833	--	1,651.04	plus		8.55% of excess over \$20,833

Withholding Semi-Monthly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$208.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$6,250				7.55% of taxable net income
\$6,250	\$7,292	471.88	plus		7.80% of excess over \$6,250
\$7,292	\$9,375	553.13	plus		8.05% of excess over \$7,292
\$9,375	\$12,500	720.83	plus		8.30% of excess over \$9,375
\$12,500	--	980.21	plus		8.55% of excess over \$12,500

Withholding Semi-Monthly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$208.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$4,167				7.55% of taxable net income
\$4,167	\$5,208	314.58	plus		7.80% of excess over \$4,167
\$5,208	\$6,250	395.83	plus		8.05% of excess over \$5,208
\$6,250	\$10,417	479.69	plus		8.30% of excess over \$6,250
\$10,417	--	825.52	plus		8.55% of excess over \$10,417

**Percentage Method of Withholding for
2.80 Percent LOCAL INCOME TAX**

Withholding Bi-Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$192.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$5,769				7.55% of taxable net income
\$5,769	\$6,731	435.58	plus		7.80% of excess over \$5,769
\$6,731	\$8,654	510.58	plus		8.05% of excess over \$6,731
\$8,654	\$11,538	665.38	plus		8.30% of excess over \$8,654
\$11,538	--	904.81	plus		8.55% of excess over \$11,538

Withholding Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$96.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$2,885				7.55% of taxable net income
\$2,885	\$3,365	217.79	plus		7.80% of excess over \$2,885
\$3,365	\$4,327	255.29	plus		8.05% of excess over \$3,365
\$4,327	\$5,769	332.69	plus		8.30% of excess over \$4,327
\$5,769	--	452.40	plus		8.55% of excess over \$5,769

Withholding Daily Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$412				7.55% of taxable net income
\$412	\$481	31.11	plus		7.80% of excess over \$412
\$481	\$618	36.47	plus		8.05% of excess over \$481
\$618	\$824	47.53	plus		8.30% of excess over \$618
\$824	--	64.63	plus		8.55% of excess over \$824

Withholding Bi-Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$192.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$3,846				7.55% of taxable net income
\$3,846	\$4,808	290.38	plus		7.80% of excess over \$3,846
\$4,808	\$5,769	365.38	plus		8.05% of excess over \$4,808
\$5,769	\$9,615	442.79	plus		8.30% of excess over \$5,769
\$9,615	--	762.02	plus		8.55% of excess over \$9,615

Withholding Weekly Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$96.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$1,923				7.55% of taxable net income
\$1,923	\$2,404	145.19	plus		7.80% of excess over \$1,923
\$2,404	\$2,885	182.69	plus		8.05% of excess over \$2,404
\$2,885	\$4,808	221.39	plus		8.30% of excess over \$2,885
\$4,808	--	381.01	plus		8.55% of excess over \$4,808

Withholding Daily Period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN \$13.70.

If taxable net income is:

At least:	but not over:	The amount to be withheld shall be			
\$0	\$275				7.55% of taxable net income
\$275	\$343	20.74	plus		7.80% of excess over \$275
\$343	\$412	26.10	plus		8.05% of excess over \$343
\$412	\$687	31.63	plus		8.30% of excess over \$412
\$687	--	54.43	plus		8.55% of excess over \$687

Amount to Be Withheld on Annual Bonus Paid In Lump Sum

8.55% of Bonus