

Percentage Method of Withholding for
3.2 Percent LOCAL INCOME TAX

MARRIED FILING JOINT or HEAD OF HOUSEHOLD

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				7.95% of taxable net income
\$150,000	\$175,000	11,925.00	plus		8.20% of excess over \$150,000
\$175,000	\$225,000	13,975.00	plus		8.45% of excess over \$175,000
\$225,000	\$300,000	18,200.00	plus		8.70% of excess over \$225,000
\$300,000	--	24,725.00	plus		8.95% of excess over \$300,000

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				7.95% of taxable net income
\$37,500	\$43,750	2,981.25	plus		8.20% of excess over \$37,500
\$43,750	\$56,250	3,493.75	plus		8.45% of excess over \$43,750
\$56,250	\$75,000	4,550.00	plus		8.70% of excess over \$56,250
\$75,000	--	6,181.25	plus		8.95% of excess over \$75,000

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	\$12,500				7.95% of taxable net income
\$12,500	\$14,583	993.75	plus		8.20% of excess over \$12,500
\$14,583	\$18,750	1,164.58	plus		8.45% of excess over \$14,853
\$18,750	\$25,000	1,516.67	plus		8.70% of excess over \$18,750
\$25,000	--	2,060.42	plus		8.95% of excess over \$25,000

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				7.95% of taxable net income
\$6,250	\$7,292	496.88	plus		8.20% of excess over \$6,250
\$7,292	\$9,375	582.29	plus		8.45% of excess over \$7,292
\$9,375	\$12,500	758.33	plus		8.70% of excess over \$9,375
\$12,500	--	1,030.21	plus		8.95% of excess over \$12,500

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				7.95% of taxable net income
\$5,769	\$6,731	458.65	plus		8.20% of excess over \$5,769
\$6,731	\$8,654	537.50	plus		8.45% of excess over \$6,731
\$8,654	\$11,538	700.00	plus		8.70% of excess over \$8,654
\$11,538	--	950.96	plus		8.95% of excess over \$11,538

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	\$100,000				7.95% of taxable net income
\$100,000	\$125,000	7,950.00	plus		8.20% of excess over \$100,000
\$125,000	\$150,000	10,000.00	plus		8.45% of excess over \$125,000
\$150,000	\$250,000	12,112.50	plus		8.70% of excess over \$150,000
\$250,000	--	20,812.50	plus		8.95% 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	\$25,000				7.95% of taxable net income
\$25,000	\$31,250	1,987.50	plus		8.20% of excess over \$25,000
\$31,250	\$37,500	2,500.00	plus		8.45% of excess over \$31,250
\$37,500	\$62,500	3,028.13	plus		8.70% of excess over \$37,500
\$62,500	--	5,203.13	plus		8.95% 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	\$8,333				7.95% of taxable net income
\$8,333	\$10,417	662.50	plus		8.20% of excess over \$8,333
\$10,417	\$12,500	833.33	plus		8.45% of excess over \$10,417
\$12,500	\$20,833	1,009.38	plus		8.70% of excess over \$12,500
\$20,833	--	1,734.38	plus		8.95% 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	\$4,167				7.95% of taxable net income
\$4,167	\$5,208	331.25	plus		8.20% of excess over \$4,167
\$5,208	\$6,250	416.67	plus		8.45% of excess over \$5,208
\$6,250	\$10,417	504.69	plus		8.70% of excess over \$6,250
\$10,417	--	867.19	plus		8.95% of excess over \$10,417

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				7.95% of taxable net income
\$3,846	\$4,808	305.77	plus		8.20% of excess over \$3,846
\$4,808	\$5,769	384.62	plus		8.45% of excess over \$4,808
\$5,769	\$9,615	465.87	plus		8.70% of excess over \$5,769
\$9,615	--	800.48	plus		8.95% of excess over \$9,615

Percentage Method of Withholding for
3.2 Percent LOCAL INCOME TAX

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			7.95%	of taxable net income
\$2,885	\$3,365	229.33	plus	8.20%	of excess over \$2,885
\$3,365	\$4,327	268.75	plus	8.45%	of excess over \$3,365
\$4,327	\$5,769	350.00	plus	8.70%	of excess over \$4,327
\$5,769	--	475.48	plus	8.95%	of excess over \$5,769

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			7.95%	of taxable net income
\$1,923	\$2,404	152.88	plus	8.20%	of excess over \$1,923
\$2,404	\$2,885	192.31	plus	8.45%	of excess over \$2,404
\$2,885	\$4,808	232.93	plus	8.70%	of excess over \$2,885
\$4,808	--	400.24	plus	8.95%	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	\$412			7.95%	of taxable net income
\$412	\$481	32.76	plus	8.20%	of excess over \$412
\$481	\$618	38.39	plus	8.45%	of excess over \$481
\$618	\$824	50.00	plus	8.70%	of excess over \$618
\$824	--	67.93	plus	8.95%	of excess over \$824

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			7.95%	of taxable net income
\$275	\$343	21.84	plus	8.20%	of excess over \$275
\$343	\$412	27.47	plus	8.45%	of excess over \$343
\$412	\$687	33.28	plus	8.70%	of excess over \$412
\$687	--	57.18	plus	8.95%	of excess over \$687

Amount to Be Withheld on Annual Bonus Paid In Lump Sum

8.95% of Bonus