California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- Method A Wage Bracket Table Method (Limited to wages or salaries less than \$1 million)
- Method B Exact Calculation Method

Method A provides a quick and easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The *standard deduction* and *exemption allowance credit* are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

Method B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in Tables 1 through 5 of the *Exact Calculation Section*.

If there are any questions concerning the operation or methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Solutions and Modeling Section – 516, Mail Stop A-351 PO Box 942840, Sacramento, CA 94240.

Special Note for Married Employees With Employed Spouses: To avoid underwithholding of state income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for *Estimated Deductions* that are claimed on an *Employee's Withholding Allowance Certificate* (DE 4) must be used to reduce the amount of salaries and wages subject to withholding by using steps 1 and 2 shown below. If the *Employee's Withholding Allowance Certificate* (Form W-4) is used for California withholding purposes, all additional allowances for *Estimated Deductions* claimed must be treated as regular withholding allowances, **unless** the employee requests in writing that they be treated in accordance with the following:

- 1. Subtract the employee's estimated deduction allowance shown in the Table 2 Estimated Deduction Table from the gross wages subject to withholding; and
- 2. Compute the tax to be withheld using:

Method A – Wage Bracket Table Method Method B – Exact Calculation Method

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of the DE 4.

If the Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 5 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

Employers may require employees to file a DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.

As of January 1, 2020, the Form W-4 will be used for federal income tax withholding only. You must file a DE 4 to determine the appropriate California PIT withholding. If you do not provide your employer with a withholding certificate, the employer must use Single with Zero withholding allowance.

Method B - Exact Calculation Method

This method is based upon applying a given percentage to the wages (after deductions) which fall within a taxable income class, adding to this product the accumulated tax for all lower tax brackets; and then subtracting a tax credit based upon the number of allowances claimed on the *Employee's Withholding Allowance Certificate* (Form W-4 or DE 4). This method also takes into consideration the special treatment of additional allowances for estimated deductions.

The steps in computing the amount of tax to be withheld are as follows:

Step 1	Determine if the employee's gross wages are less than, or equal to, the amount shown Exemption Table. If so, no income tax is required to be withheld.	in Table 1 – Low Income
Step 2	If the employee claims any additional withholding allowances for estimated deductions of subtract the amount shown in Table 2 – Estimated Deduction Table from the gross wage	
Step 3	Subtract the standard deduction amount shown in Table 3 – Standard Deduction Table temployee's taxable income.	o arrive at the
Step 4	Use Table 5 – Tax Rate Table for the payroll period and marital status to find the applica taxable income is located. Perform the indicated calculations to arrive at the computed	
Step 5	Subtract the tax credit shown in Table 4 – Exemption Allowance Table* from the compute the amount of tax to be withheld.	ted tax liability to arrive at
	*If the employee uses additional allowances claimed for estimated deductions, such allo used in the determination of tax credits to be subtracted.	wances MUST NOT be
Example A:	Weekly earnings of \$210, single, and claiming one withholding allowance on Form W-4	or DE 4.
Step 1	Earnings for the weekly payroll period are LESS than the amount shown in Table $1 - Lo$ Table (\$342); therefore, no income tax is to be withheld.	w Income Exemption
Example B:	Biweekly earnings of \$1,600, married, and claiming three withholding allowances, one o deductions.	f which is for estimated
Step 1	Earnings for the biweekly payroll period are <i>greater</i> than the amount shown in Table 1 – Table (\$1,367); therefore, income tax should be withheld.	Low Income Exemption
Step 2	Earnings for biweekly payroll period. Subtract amount from Table 2 – Estimated Deduction Table. Salaries and wages subject to withholding.	\$1,600.00 <u>-38.00</u> <u>\$1,562.00</u>
Step 3	Subtract amount from Table 3 – Standard Deduction Table. Taxable income.	<u>-413.00</u> \$1,149.00
Step 4	 Tax computation from Table 5 – Tax Rate Table: Entry covering \$1,149 (over \$800 but not over \$1,900). 2.2% amount over \$800 (.022 x (\$1,149 – \$800)). Plus the marginal amount. Computed tax. 	\$ 7.68 +8.80 16.48
Step 5	Subtract amount from Table 4 – Exemption Allowance Table. for two regular withholding allowances. Net amount of tax to be withheld.	<u>-12.18</u> <u>\$4.30</u>
NOTE:	Table 5 provides a method comparable to the federal alternative method for percentage	calculation of

NOTE: Table 5 provides a method comparable to the federal alternative method for percentage calculation of withholding. This method is a minor simplification of the exact calculation method described above in that the tax rate applies to the total taxable income with the excess amount subtracted.

Method B - Exact Calculation Method Continued

Step 1 Emings for the monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (82,962) therefore, income tax should be withheld. \$ 5,100.00 Step 2 Earnings for monthly payroll period. \$ 5,100.00 Not applicable - no estimated deduction allowance claimed. \$ 5,400.00 Step 3 Subtract amount from Table 5 – Tax Rate Table: \$ 4,4% of amount over \$4,116 but not over \$6,492). • 4,4% of amount over \$4,116 but not over \$6,492). • \$ 4,4% of amount over \$4,116 but not over \$6,492). • • Entry covering \$4,206 (over \$4,116 but not over \$6,492). • \$ 17,446 • Computed tax. \$ 17,42 \$ 17,42 Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 5 regular withholding allowances. \$ 66,00 Ve at amount of tax to be withheld. \$ 9,42 \$ 16,00 Example D: Weekly earnings of \$850, unmaried head of household, and three withholding allowances on Form W-4 or DE 4. Step 1 Earnings for weekly payroll period. \$ 850.00 Not applicable - no estimated deduction allowance claimed. \$ 206,00 1 table (\$663); therefore, income tax should be withheld. \$ 5,35 Step 1 Earnings for the weekly payroll period. \$ 644,00	Example C:	Monthly earnings of \$5,100 married, and claiming five withholding allowances on Fo	orm W-4 or DF 4
Table (82,962) therefore, income tax should be withheld. Step 2 Earnings for monthly payroll period. \$ 5,100.00 Not applicable - no estimated deduction allowance claimed. -894.00 Tax computation from Table 3 – Tax Rate Table: \$ 4,206.00 * Earny covering \$4,206 (over \$4,116 but not over \$6,492). • 4,4% of amount over \$4,116 (.044 x (\$4,206 - \$4,116)). \$ 3.96 * Earny covering \$4,206 (over \$4,116 but not over \$6,492). • 4,4% of amount over \$4,116 (.044 x (\$4,206 - \$4,116)). \$ 3.96 * Using at a standard to the withheld. \$ 3.96 • - (T146) \$ 75,42 Subtract amount from Table 4 – Exemption Allowance Table for 5 regular withholding allowances. \$ - 66,00 \$ - 66,00 Yet amount of tax to be withheld. \$ - 3.42 \$ - 206,00 \$ - 206,00 Yet amount of tax to be withheld. \$ - 3.42 \$ - 206,00 \$ - 206,00 Yet amount of the weekly payroll period are greater than the amount shown in Table 1 - Low Income Exemption Table (\$683); therefore, income tax should be withheld. \$ - 800,00 \$ - 206,00 Step 1 Earnings for weekly payroll period are greater than the amount shown in Table 1 - Low Income Exemption Table (\$ 483); therefore, income tax should be withheld. \$ - 206,00 Yaxable income. \$ - 100,00 \$ 5.35 \$ - 5.35	-		
Not applicable - no estimated deduction allowance claimed.	-	Table (\$2,962) therefore, income tax should be withheld.	-
Step 3 Subtract amount from Table 3 – Standard Deduction Table.	Step 2		\$ 5,100.00
Step 4 Tax computation from Table 5 – Tax Rate Table: • Entry covers § 4.16 (uver \$4.116 tu not over \$6.42). • 4.4% of amount over \$4,116 (uver \$4.16). • Plus marginal tax amount. • - • Computed tax. Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 5 regular withholding allowances. Net amount of tax to be withheld. Example D. Weekly earnings of \$850, unmarried head of household, and three withholding allowances on Form W-4 or DE 4. Step 1 Earnings for the weekly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$683): therefore, income tax should be withheld. Step 2 Earning to reversity payroll period. \$ 850.00 Not applicable - no estimated deduction allowance claimed. \$ 206.00 Taxable income. \$ 644.00 Step 4 Tax computation from Table 5 – Tax Rate Table: \$ 644.00 • Entry covering \$44 (do to ver \$401 but not ver \$49). \$ 5.35 • 2.2% of amount over \$401 (0.22 x (\$644 - \$401)). \$ 5.35 • Entry covering \$ 44 (do to ver \$49). \$ 2.2% of amount over \$401 (0.22 x (\$644 - \$401)). • 2.9.14 S endimont fuel anout. \$ 9.76	Step 3	Subtract amount from Table 3 – Standard Deduction Table.	
 Entry covering \$4,206 (over \$4,116 but not over \$6,42). 4.4% of amount over \$4,116 (.044 x (\$4,206 - \$4,116)). 9.10 smarginal tax amount. +71.46 Computed tax. Step 5 Subtract amount. Computed tax. Step 5 Subtract amount from Table 4 - Exemption Allowance Table for 3 regular withholding allowances. Step 6<th>Sten 4</th><th></th><th>\$ 4,206.00</th>	Sten 4		\$ 4,206.00
 Plus marginal tax amount. Computed tax. Subtract amount from Table 4 – Exemption Allowance Table for 5 regular withholding allowances. Action 1 tax to be withheld. Example D: Weekly earnings of \$850, unmarried head of household, and three withholding allowances on Form W-4 or DE 4. Step 1 Earnings for the weekly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (56.3); therefore, income tax should be withheld. Step 2 Earnings for weekly payroll period. Step 3 Subtract amount from Table 5 – Tax Rate Table: Tax computation from Table 5 – Tax Rate Table: Entry covering \$644 (over \$401 but not over \$949). 2.2% of amount over \$401 (0.22 x (\$644 - \$401)). Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 3 regular withholding allowances. 9.76 Step 1 Earnings for the semi-monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Tax to be withheld. 9.76 Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 3 regular withholding allowances. 9.76 Step 1 Earnings for the semi-monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$4.481); therefore, income tax should be withheld. 5.0,400.00 Not applicable - no estimated deduction allowance claimed. 9.76 Subtract amount from Table 5 – Tax Rate Table: 1.07,26.00 Step 1 Earnings for the semi-monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$4.481); therefore, income tax should be withheld. 1.07,26.00 Not applicable - no estimated deduction Table. 1.07,26.00 Step 4 Tax computation from Table 5 – Tax Rate Table: 2			
Computed tax. Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 5 regular withholding allowances. Net amount of tax to be withheld. Section Section			
Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 5 regular withholding allowances. Net amount of tax to be withheld. 66.00 \$ 9.42 Example D: Weekly earnings of \$850, unmarried head of household, and three withholding allowances on Form W-4 or DE 4. Step 1 Earnings for the weekly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$683); therefore, income tax should be withheld. \$ 850.00 Step 2 Earnings for weekly payroll period. \$ 850.00 Step 3 Subtract amount from Table 3 – Standard Deduction Table. 206.00 Tax computation from Table 5 – Tax Rate Table: 206.00 \$ 644.00 Step 4 Tax computation from Table 4 – Exemption Allowance Table for 3 regular withholding allowances. \$ 5.35 • Entry covering \$644 (over \$401 but not over \$949). \$ 2.2% of amount over \$401 (.022 x (\$644 - \$401)). \$ 5.35 • Computed tax. \$ 9.76 \$ 0.62 Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 3 regular withholding allowances.			
5 regular withholding allowances. -66.00 Net amount of tax to be withheld. \$ 9.42 Example D: Weekly earnings of \$850, unmarried head of household, and three withholding allowances on Form W-4 or DE 4. Step 1 Earnings for the weekly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$683); therefore, income tax should be withheld. \$ 850.00 Step 2 Earnings for weekly payroll period. \$ 850.00 Not applicable - no estimated deduction allowance claimed. \$ 644.00 Step 3 Subtract amount from Table 5 – Tax Rate Table: -206.00 I axable income. \$ 644.00 Step 4 Tax computation from Table 5 – Tax Rate Table: -44.41 Computed tax. \$ 9.76 Subtract amount form Table 4 – Exemption Allowance Table for 3 regular withholding allowances. -9.14 Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 3 regular withholding allowances and stary (24 x \$2,100). \$ 50.400.00 Not applicable - no estimated deduction allowance claimed. \$ 9.76 Step 1 Earnings for the semi-monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$ 1, 42); therefore, income tax should be withheld. Step 2 Annualized wages and salary (24 x \$2,100). \$ 50,400.00	Stop 5		\$ 75.42
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Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 3 regular withholding allowances. Net amount of tax to be withheld. -9.14 \$ 0.62 Example E: Semi-monthly earnings of \$2,100, married, and claiming four allowances on Form W-4 or DE 4. Step 1 Earnings for the semi-monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$1,481); therefore, income tax should be withheld. Step 2 Annualized wages and salary (24 x \$2,100). Not applicable - no estimated deduction allowance claimed. Step 3 Subtract amount from Table 3 – Standard Deduction Table. Tax computation from Table 5 – Tax Rate Table: • Entry covering \$39,674 (over \$20,824 but not over \$49,368). • 2.2% of amount over \$20,824 (.022 x (\$39,674-\$20,824)). • Computed annual tax. • Computed annual tax. • Computed annual tax. • Step 5 Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and			
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Net amount of tax to be withheld. \$ 0.62 Example E: Semi-monthly earnings of \$2,100, married, and claiming four allowances on Form W-4 or DE 4. Step 1 Earnings for the semi-monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$1,481); therefore, income tax should be withheld. Step 2 Annualized wages and salary (24 x \$2,100). \$ 50,400.00 Not applicable - no estimated deduction allowance claimed. \$ 50,400.00 Step 3 Subtract amount from Table 3 – Standard Deduction Table.	Step 5		- 9.14
Step 1 Earnings for the semi-monthly payroll period are greater than the amount shown in Table 1 – Low Income Exemption Table (\$1,481); therefore, income tax should be withheld. Step 2 Annualized wages and salary (24 x \$2,100). \$ 50,400.00 Not applicable - no estimated deduction allowance claimed. \$ 50,400.00 Step 3 Subtract amount from Table 3 – Standard Deduction Table. -10,726.00 Taxable income. \$ 39,674.00 Step 4 Tax computation from Table 5 – Tax Rate Table: • Entry covering \$39,674 (over \$20,824 but not over \$49,368). • 2.2% of amount over \$20,824 (.022 x (\$39,674- \$20,824)). \$ 414.70 • Plus marginal tax amount. +229.06 • Computed annual tax. \$ 643.76 Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. -633.60 Annual amount of tax to be withheld. \$ 10.16 Divide by number of payroll periods in year (24). \$ 0.42			
Exemption Table (\$1,481); therefore, income tax should be withheld.Step 2Annualized wages and salary (24 x \$2,100). Not applicable - no estimated deduction allowance claimed.Step 3Subtract amount from Table 3 – Standard Deduction Table. Taxable income10,726.00 \$39,674.00Step 4Tax computation from Table 5 – Tax Rate Table: • Entry covering \$39,674 (over \$20,824 but not over \$49,368). • 2.2% of amount over \$20,824 (.022 x (\$39,674-\$20,824)). • Plus marginal tax amount. • Computed annual tax.\$ 414.70 • 414.70Step 5Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24).• Computed for an annual payroll period andNOTE:Employers may determine the amount of income tax to be withheld for an annual payroll period and	Example E:	Semi-monthly earnings of \$2,100, married, and claiming four allowances on Form W	/-4 or DE 4.
Exemption Table (\$1,481); therefore, income tax should be withheld.Step 2Annualized wages and salary (24 x \$2,100). Not applicable - no estimated deduction allowance claimed.\$ 50,400.00Step 3Subtract amount from Table 3 – Standard Deduction Table. Taxable income10,726.00 \$ 39,674.00Step 4Tax computation from Table 5 – Tax Rate Table: • Entry covering \$39,674 (over \$20,824 but not over \$49,368). • 2.2% of amount over \$20,824 (.022 x (\$39,674-\$20,824)). • Plus marginal tax amount. • Computed annual tax.\$ 414.70 +229.06 \$ 643.76Step 5Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24).\$ -0.42NOTE:Employers may determine the amount of income tax to be withheld for an annual payroll period and	Step 1	Earnings for the semi-monthly payroll period are greater than the amount shown in	Table 1 – Low Income
Not applicable - no estimated deduction allowance claimed. Step 3 Subtract amount from Table 3 – Standard Deduction Table. Taxable income. \$ 39,674.00 Step 4 Tax computation from Table 5 – Tax Rate Table: • Entry covering \$39,674 (over \$20,824 but not over \$49,368). • 2.2% of amount over \$20,824 (.022 x (\$39,674- \$20,824)). • Plus marginal tax amount. • Computed annual tax. • Computed annual tax. • Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). Step 1		Exemption Table (\$1,481); therefore, income tax should be withheld.	
Step 3 Subtract amount from Table 3 – Standard Deduction Table. -10,726.00 Taxable income. \$ 39,674.00 Step 4 Tax computation from Table 5 – Tax Rate Table: • • Entry covering \$39,674 (over \$20,824 but not over \$49,368). • • 2.2% of amount over \$20,824 (.022 x (\$39,674- \$20,824)). \$ 414.70 • Plus marginal tax amount. +229.06 • Computed annual tax. \$ 643.76 Step 5 Subtract amount from Table 4 – Exemption Allowance Table for -633.60 4 regular withholding allowances. -633.60 Annual amount of tax to be withheld. \$ 10.16 Divide by number of payroll periods in year (24). \$ 0.42 NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and	Step 2		\$ 50,400.00
Taxable income. \$ 39,674.00 Step 4 Tax computation from Table 5 – Tax Rate Table: Entry covering \$39,674 (over \$20,824 but not over \$49,368). 2.2% of amount over \$20,824 (.022 x (\$39,674-\$20,824)). Plus marginal tax amount. Computed annual tax. Computed annual tax. Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and 	Stop 2		10 726 00
Step 4 Tax computation from Table 5 – Tax Rate Table: • Entry covering \$39,674 (over \$20,824 but not over \$49,368). • 2.2% of amount over \$20,824 (.022 x (\$39,674- \$20,824)). • Plus marginal tax amount. • Computed annual tax. • Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and	Step 3		
 Entry covering \$39,674 (over \$20,824 but not over \$49,368). 2.2% of amount over \$20,824 (.022 x (\$39,674- \$20,824)). Plus marginal tax amount. Computed annual tax. Computed annual tax. Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). Employers may determine the amount of income tax to be withheld for an annual payroll period and 	Step 4		\$ 55,67 4.00
 2.2% of amount over \$20,824 (.022 x (\$39,674-\$20,824)). Plus marginal tax amount. Computed annual tax. Computed annual tax. Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). NOTE: 			
 Plus marginal tax amount. Computed annual tax. Computed annual tax. Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). NOTE: 			\$ 414.70
Step 5 Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (24). -633.60 \$ 10.16 \$ 0.42 NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and			
4 regular withholding allowances. -633.60 Annual amount of tax to be withheld. \$ 10.16 Divide by number of payroll periods in year (24). \$ 0.42 NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and			\$ 643.76
Annual amount of tax to be withheld. \$ 10.16 Divide by number of payroll periods in year (24). \$ 0.42 NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and	Step 5		
Divide by number of payroll periods in year (24). \$ 0.42 NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and		5 5	
NOTE: Employers may determine the amount of income tax to be withheld for an annual payroll period and			
		טייועב אין העווואבו טו אמיוטוו אבווטעט ווו אַכּמו (24).	$\Psi 0.42$
	NOTE:	Employers may determine the amount of income tax to be withheld for an annual pa	yroll period and
		prorate the tax back to the payroll period. This method may be useful to employers	who have employees
being paid for more than one payroll period and want to conserve computer memory by storing only the			v by storing only the

annual tax rates, wage brackets, deduction values, and tax credits.

Method B - Exact Calculation Method Continued

Example F:	Annual earnings of \$57,000, monthly pay period, married, and claiming four allowances on F	Form W-4 or DE 4.
Step 1	Earnings for the annual payroll period are <i>greater</i> than the amount shown in Table 1 – Low Ir Table (\$35,538); therefore, income tax should be withheld.	ncome Exemption
Step 2	Annualized wages and/or monthly salary ($12 \times $ \$4,750). Not applicable - no estimated deduction allowance claimed.	\$ 57,000.00
Step 3	Subtract amount from Table 3 – Standard Deduction Table. Taxable income.	<u>-10,726.00</u> \$ 46,274.00
Step 4	 Tax computation from Table 5 – Tax Rate Table: Entry covering \$46,274 (over \$20,824 but not over \$49,368). 2.2% of amount over \$20,824 (.022 x (\$46,274 - \$20,824)). Plus marginal tax amount. Computed annual tax. 	\$ 559.90 +229.06 \$ 788.96
Step 5	Subtract amount from Table 4 – Exemption Allowance Table for 4 regular withholding allowances. Annual amount of tax to be withheld. Divide by number of payroll periods in year (12).	<u>-633.60</u> \$ 155.36 <u>\$ 12.95</u>

Employers may determine the amount of income tax to be withheld for an annual payroll period and figure the tax for the payroll period. This method may be useful to employers who have employees being paid NOTE: for a lump sum, or a yearly amount not withheld on; and want to conserve computer memory by storing only the annual tax rates, wage brackets, deduction values, and tax credits.

METHOD B---EXACT CALCULATION METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

	SINGLE, DUAL INCOME MARRIED	MAI	RRIED	UNMARRIED		
	OR MARRIED WITH	ALLOWANCES ON	N DE 4 OR FORM W-4	HEAD OF		
PAYROLL PERIOD	MULTIPLE EMPLOYERS	"0' OR '1'	'2' OR MORE	HOUSEHOLD		
WEEKLY	\$342	\$342	\$683	\$683		
BIWEEKLY	\$683	\$683	\$1,367	\$1,367		
SEMI-MONTHLY	\$740	\$740	\$1,481	\$1,481		
MONTHLY	\$1,481	\$1,481	\$2,962	\$2,962		
QUARTERLY	\$4,442	\$4,442	\$8,885	\$8,885		
SEMI-ANNUAL	\$8,885	\$8,885	\$17,769	\$17,769		
ANNUAL	\$17,769	\$17,769	\$35,538	\$35,538		
DAILY/MISCELLANEOUS	\$68	\$68	\$137	\$137		

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL		PAYROLL PERIOD										
WITHHOLDING ALLOWANCES *	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.				
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4				
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8				
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12				
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15				
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19				
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23				
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27				
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31				
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35				
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38				

*Number of Additional Withholding Allowances for Estimated Deductions claimed on Form W-4 or DE 4.

**If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

METHOD B---EXACT CALCULATION METHOD

TABLE 3 - STANDARD DEDUCTION TABLE

	SINGLE, DUAL INCOME MARRIED	MA	RRIED			
	OR MARRIED WITH	ALLOWANCES OF	N DE 4 OR FORM W-4	HEAD OF		
PAYROLL PERIOD	MULTIPLE EMPLOYERS	'0' OR '1'	'2' OR MORE	HOUSEHOLD		
WEEKLY	\$103	\$103	\$206	\$206		
BIWEEKLY	\$206	\$206	\$413	\$413		
SEMI-MONTHLY	\$223	\$223	\$447	\$447		
MONTHLY	\$447	\$447	\$894	\$894		
QUARTERLY	\$1,341	\$1,341	\$2,682	\$2,682		
SEMI-ANNUAL	\$2,682	\$2,682	\$5,363	\$5,363		
ANNUAL	\$5,363	\$5,363	\$10,726	\$10,726		
DAILY/MISCELLANEOUS	\$21	\$21	\$41	\$41		

TABLE 4 - EXEMPTION ALLOWANCE TABLE

ALLOWANCES		PAYROLL PERIOD										
ON DE 4 OR FORM W-4	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.				
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
1	\$3.05	\$6.09	\$6.60	\$13.20	\$39.60	\$79.20	\$158.40	\$0.61				
2	\$6.09	\$12.18	\$13.20	\$26.40	\$79.20	\$158.40	\$316.80	\$1.22				
3	\$9.14	\$18.28	\$19.80	\$39.60	\$118.80	\$237.60	\$475.20	\$1.83				
4	\$12.18	\$24.37	\$26.40	\$52.80	\$158.40	\$316.80	\$633.60	\$2.44				
5	\$15.23	\$30.46	\$33.00	\$66.00	\$198.00	\$396.00	\$792.00	\$3.05				
6	\$18.28	\$36.55	\$39.60	\$79.20	\$237.60	\$475.20	\$950.40	\$3.66				
7	\$21.32	\$42.65	\$46.20	\$92.40	\$277.20	\$554.40	\$1,108.80	\$4.26				
8	\$24.37	\$48.74	\$52.80	\$105.60	\$316.80	\$633.60	\$1,267.20	\$4.87				
9	\$27.42	\$54.83	\$59.40	\$118.80	\$356.40	\$712.80	\$1,425.60	\$5.48				
10*	\$30.46	\$60.92	\$66.00	\$132.00	\$396.00	\$792.00	\$1,584.00	\$6.09				

* If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on Form W-4 or DE 4. on a weekly payroll period would be \$45.75

METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

	AYROLL PERIOD			DAILY / MIS	SCELLANEOUS I		ERIOD		
	ERSONS, DUAL IN ED WITH MULTIPI				ERSONS, DUAL IED WITH MULT				
IF THE TAX. INCOME IS.		THE COMPUTED	TAX IS	IF THE TAX INCOME IS		THE COMPUTED TAX IS			
OVER	BUT NOT OVER	OF AMOUNT OVER	PLUS	OVER	BUT NOT OVER		OF AMOUNT OVER		
\$0 \$10,412 \$24,684 \$38,959 \$54,081 \$68,350 \$349,137 \$418,961 \$698,271 \$1,000,000	\$10,412 \$24,684 \$38,959 \$54,081 \$68,350 \$349,137 \$418,961 \$698,271 \$1,000,000 and over	1.100%\$02.200%\$10,4124.400%\$24,6846.600%\$38,9598.800%\$54,08110.230%\$68,35011.330%\$349,13712.430%\$418,96113.530%\$698,27114.630%\$1,000,000	\$39,945.90 \$74,664.13	\$0 \$40 \$95 \$208 \$208 \$1,343 \$1,611 \$2,686 \$3,846	\$40 \$95 \$208 \$263 \$1,343 \$1,611 \$2,686 \$3,846 and over	1.100% 2.200% 4.400% 6.600% 10.230% 11.330% 12.430% 13.530% 14.630%	\$0 \$40 \$95 \$150 \$208 \$1,343 \$1,611 \$2,686 \$3,846	\$0.00 \$0.44 \$1.65 \$4.07 \$7.90 \$12.74 \$123.22 \$153.58 \$287.20 \$444.15	
	MARRIE	D PERSONS		MARRIED PERSONS					
IF THE TAX. INCOME IS.				IF THE TAXABLE INCOME IS THE COMPUTED TAX			AX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER	PLUS	OVER	BUT NOT OVER	OF AMOUNT OVER		PLUS	
	\$20,824 \$49,368 \$77,918 \$108,162 \$136,700 \$698,274 \$837,922 \$1,000,000 \$1,396,542 and over	1.100%\$02.200%\$20,8244.400%\$49,3686.600%\$77,9188.800%\$108,16210.230%\$136,70011.330%\$698,27412.430%\$837,92213.530%\$1,000,00014.630%\$1,396,542	\$6,620.67 \$64,069.69 \$79,891.81 \$100,038.11	\$0 \$80 \$300 \$416 \$526 \$2,686 \$3,222 \$3,846 \$5,371	\$80 \$190 \$300 \$416 \$526 \$2,686 \$3,222 \$3,846 \$5,371 and over	1.100% 2.200% 4.400% 6.600% 8.800% 10.230% 11.330% 12.430% 13.530% 14.630%	\$0 \$80 \$190 \$300 \$416 \$2,686 \$3,222 \$3,846 \$5,371	\$0.00 \$0.88 \$3.30 \$8.14 \$15.80 \$25.48 \$246.45 \$307.18 \$384.74 \$591.07	
	UNMARRIED/HE	AD OF HOUSEHOLD			UNMARRIED/HE	AD OF HOU	SEHOLD		
IF THE TAX. INCOME IS.		THE COMPUTED	TAX IS	IF THE TAX		THE COM	IPUTED T	AX IS	
OVER	BUT NOT OVER	OF AMOUNT OVER	PLUS	OVER	BUT NOT OVER	OF AMC OVEF		PLUS	
\$0 \$20,839 \$49,371 \$63,644 \$78,765 \$93,037 \$474,824 \$569,790 \$949,649 \$1,000,000	\$20,839 \$49,371 \$63,644 \$93,037 \$474,824 \$569,790 \$949,649 \$1,000,000 and over	1.100%\$02.200%\$20,8394.400%\$49,3716.600%\$63,6448.800%\$78,76510.230%\$93,03711.330%\$474,82412.430%\$569,79013.530%\$949,64914.630%\$1,000,000	\$0.00 \$229.23 \$856.93 \$1,484.94 \$2,482.93 \$3,738.87 \$42,795.68 \$53,555.33 \$100,771.80 \$107,584.29	\$0 \$80 \$190 \$245 \$303 \$358 \$1,826 \$2,192 \$3,652 \$3,846	\$80 \$190 \$245 \$303 \$358 \$1,826 \$2,192 \$3,652 \$3,846 and over	1.100% 2.200% 4.400% 6.600% 8.800% 10.230% 11.330% 12.430% 13.530% 14.630%	\$0 \$80 \$190 \$245 \$303 \$358 \$1,826 \$2,192 \$3,652 \$3,846	\$0.00 \$0.88 \$3.30 \$5.72 \$9.55 \$14.39 \$164.57 \$206.04 \$387.52 \$413.77	

METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

QUARTERLY		DD			SEMI-ANNU	AL PAYROLL PER	RIOD		
	RSONS, DUAL INC ED WITH MULTIPL					ERSONS, DUAL IN ED WITH MULTIP			
IF THE TAXA		THE CO	OMPUTED T	AX IS	IF THE TAXABLE INCOME IS THE COMPUTED				ΓAX IS
OVER	BUT NOT	OF AM	OUNT	PLUS	OVER	BUT NOT	OF AM	OUNT	PLUS
	OVER	OVE				OVER	OVE		
\$0	\$2,603	1.100%	\$0	\$0.00	\$0	\$5,206	1.100%	\$0	\$0.00
\$2,603	\$6,171	2.200%	\$2,603	\$28.63	\$5,206	\$12,342	2.200%	\$5,206	\$57.27
\$6,171	\$9,740	4.400%	\$6,171	\$107.13	\$12,342	\$19,480	4.400%	\$12,342	\$214.26
\$9,740	\$13,520	6.600%	\$9,740	\$264.17	\$19,480	\$27,040	6.600%	\$19,480	\$528.33
\$13,520	\$17,088	8.800%	\$13,520	\$513.65	\$27,040	\$34,176	8.800%	\$27,040	\$1,027.29
\$17,088	\$87,284	10.230%	\$17,088	\$827.63	\$34,176	\$174,568	10.230%	\$34,176	\$1,655.26
\$87,284	\$104,740	11.330%	\$87,284	\$8,008.68	\$174,568	\$209,480	11.330%	\$174,568	\$16,017.36
\$104,740	\$174,568	12.430%	\$104,740	\$9,986.44	\$209,480	\$349,136	12.430%		\$19,972.89
\$174,568	\$250,000	13.530%	\$174,568	\$18,666.06	\$349,136	\$500,000	13.530%	\$349,136	\$37,332.13
\$250,000	and over	14.630%	\$250,000	\$28,872.01	\$500,000	and over	14.630%	\$500,000	\$57,744.03
	MARRIE	RIED PERSONS MARRIED PERSONS							
IF THE TAXABLE				IF THE TAX	ABLE				
INCOME IS	THE COMPUTED TAX IS			AX IS	INCOME IS.		THE CO	OMPUTED	TAX IS
OVER	BUT NOT OVER	OF AM OVE		PLUS	OVER	BUT NOT OVER	OF AMOUNT OVER		PLUS
\$0	\$5,206	1.100%	\$0	\$0.00	\$0	\$10,412	1.100%	\$0	\$0.00
\$5,206	\$12,342	2.200%	\$5,206	\$57.27	\$10,412	\$24,684	2.200%	پ 0 \$10,412	\$114.53
\$12,342	\$12,342 \$19,480	4.400%	\$3,200 \$12,342	\$214.26	\$24,684	\$38,960	4.400%	\$10,412 \$24,684	\$428.51
\$19,480	\$19,480 \$27,040	4.400 <i>%</i> 6.600%	\$19,480	\$528.33	\$24,004 \$38,960	\$54,080	4.400 <i>%</i> 6.600%	\$24,004 \$38,960	\$1,056.65
					. ,	· ,	8.800%	. ,	
\$27,040 \$24,176	\$34,176	8.800%	\$27,040 \$24,176	\$1,027.29	\$54,080 \$68,252	\$68,352		\$54,080 \$68,252	\$2,054.57
\$34,176	\$174,568	10.230%	\$34,176	\$1,655.26	\$68,352	\$349,136	10.230%	\$68,352	\$3,310.51
\$174,568	\$209,480	11.330%	\$174,568	\$16,017.36	\$349,136	\$418,960	11.330%	\$349,136	\$32,034.71
\$209,480	\$250,000	12.430%	\$209,480	\$19,972.89	\$418,960	\$500,000	12.430%	\$418,960	\$39,945.77
\$250,000	\$349,136	13.530%	\$250,000	\$25,009.53	\$500,000	\$698,272	13.530%	\$500,000	\$50,019.04
\$349,136	and over	14.630%	\$349,136	\$38,422.63	\$698,272	and over	14.630%	\$698,272	\$76,845.24
	UNMARRIED/HE	AD OF HOU	JSEHOLD			UNMARRIED/HE	AD OF HO	USEHOLD	
IF THE TAXA					IF THE TAX				
INCOME IS		THE CO	OMPUTED T	AX IS	INCOME IS.		THE CO	OMPUTED	TAX IS
OVER	BUT NOT OVER	OF AM OVE		PLUS	OVER	BUT NOT OVER	OF AM OVE		PLUS
\$0	\$5,210	1.100%	\$0	\$0.00	\$0	\$10,420	1.100%	\$0	\$0.00
\$5,210	\$12,343	2.200%	\$5,210	\$57.31	\$10,420	\$24,686	2.200%	\$10,420	\$114.62
\$12,343	\$15,911	4.400%	\$12,343	\$214.24	\$24,686	\$31,822	4.400%	\$24,686	\$428.47
\$15,911	\$19,691	6.600%	\$15,911	\$371.23	\$31,822	\$39,382	6.600%	\$31,822	\$742.45
\$19,691	\$23,259	8.800%	\$19,691	\$620.71	\$39,382	\$46,518	8.800%	\$39,382	\$1,241.41
\$23,259	\$118,706	10.230%	\$23,259	\$934.69	\$46,518	\$237,412	10.230%	\$46,518	\$1,869.38
\$118,706	\$142,448	11.330%	\$118,706	\$10,698.92	\$237,412	\$284,896	11.330%	\$237,412	\$21,397.84
\$142,448	\$237,412	12.430%	\$142,448	\$13,388.89	\$284,896	\$474,824	12.430%	\$284,896	\$26,777.78
\$237,412	\$250,000	13.530%	\$237,412	\$25,192.92	\$474,890 \$474,824	\$500,000	13.530%	\$204,890 \$474,824	\$50,385.83
\$250,000	and over	14.630%	\$250,000	\$26,896.08	\$500,000	and over	14.630%	\$500,000	\$53,792.14
ψ230,000		14.00070	ψ200,000	ψ20,030.00	ψ300,000		14.000 /0	φ300,000	ψJJ,132.14

METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

	SEMI-MONTHLY PAYROLL PERIOD					MONTHLY PAYROLL PERIOD					
	RSONS, DUAL IN ED WITH MULTIPI					RSONS, DUAL IN D WITH MULTIPL					
IF THE TAXA		THE CO	MPUTED T	AX IS	IF THE TAXA		THE CC	MPUTED 1	AX IS		
OVER	BUT NOT	OF AM	JUNT	PLUS	OVER	BUT NOT	OF AM	OUNT	PLUS		
0.1	OVER	OVE		. 200	0.1	OVER	OVE		. 200		
\$0	\$434	1.100%	\$0	\$0.00	\$0	\$868	1.100%	\$0	\$0.00		
\$434	\$1,029	2.200%	\$434	\$4.77	\$868	\$2,058	2.200%	\$868	\$9.55		
\$1,029	\$1,623	4.400%	\$1,029	\$17.86	\$2,058	\$3,246	4.400%	\$2,058	\$35.73		
\$1,623	\$2,253	6.600%	\$1,623	\$44.00	\$3,246	\$4,506	6.600%	\$3,246	\$88.00		
\$2,253	\$2,848	8.800%	\$2,253	\$85.58	\$4,506	\$5,696	8.800%	\$4,506	\$171.16		
\$2,848	\$14,547	10.230%	\$2,848	\$137.94	\$5,696	\$29,094	10.230%	\$5,696	\$275.88		
\$14,547	\$17,457	11.330%	. ,	\$1,334.75	\$29,094	\$34,914	11.330%	\$29,094	\$2,669.50		
\$17,457	\$29,095	12.430%		\$1,664.45	\$34,914	\$58,190	12.430%	\$34,914	\$3,328.91		
\$29,095	\$41,667	13.530%		\$3,111.05	\$58,190	\$83,334	13.530%	\$58,190	\$6,222.12		
\$41,667	and over	14.630%		\$4,812.04	\$83,334	and over	14.630%	\$83,334	\$9,624.10		
	MARRIE	D PERSONS	;			MARRIEI	MARRIED PERSONS				
IF THE TAXABLE					IF THE TAXA	RIF					
INCOME IS		THE CO	MPUTED T	AX IS	INCOME IS				AX IS		
OVER	BUT NOT	OF AMO	DUNT	PLUS	OVER	BUT NOT	OF AM	OUNT	PLUS		
	OVER	OVE	R			OVER	R OVER				
\$0	\$868	1.100%	\$0	\$0.00	\$0	\$1,736	1.100%	\$0	\$0.00		
\$868	\$2,058	2.200%	\$868	\$9.55	\$1,736	\$4,116	2.200%	\$1,736	\$19.10		
\$2,058	\$3,246	4.400%	\$2,058	\$35.73	\$4,116	\$6,492	4.400%	\$4,116	\$71.46		
\$3,246	\$4,506	6.600%	\$3,246	\$88.00	\$6,492	\$9,012	6.600%	\$6,492	\$176.00		
\$4,506	\$5,696	8.800%	\$4,506	\$171.16	\$9,012	\$11,392	8.800%	\$9,012	\$342.32		
\$5,696	\$29,094	10.230%	\$5,696	\$275.88	\$11,392	\$58,188	10.230%	\$11,392	\$551.76		
\$29,094	\$34,914	11.330%		\$2,669.50	\$58,188	\$69,828	11.330%	\$58,188	\$5,338.99		
\$34,914	\$41,667	12.430%		\$3,328.91	\$69,828	\$83,334	12.430%	\$69,828	\$6,657.80		
\$41.667	\$58,189	13.530%		\$4,168.31	\$83,334	\$116,378	13.530%	\$83,334	\$8,336.60		
+ /				\$6,403.74				. ,	. ,		
\$58,189	and over	14.630%	\$58,189	\$6,403.74	\$116,378	and over	14.630%	\$110,378	\$12,807.45		
	UNMARRIED/HE/	AD OF HOU	SEHOLD			UNMARRIED/HE/	AD OF HOU	ISEHOLD			
IF THE TAXA		THE CO	MPUTED T	AX IS	IF THE TAXA		THE CC	MPUTED 1	AX IS		
OVER	BUT NOT OVER	OF AMO OVEI		PLUS	OVER	BUT NOT OVER	OF AM OVE		PLUS		
\$0	\$868	1.100%	\$0	\$0.00	\$0	\$1,736	1.100%	\$0	\$0.00		
\$868	\$2,057	2.200%	\$868	\$9.55	\$1,736	\$4,114	2.200%	\$1,736	\$19.10		
\$2,057	\$2,652	4.400%	\$2,057	\$35.71	\$4,114	\$5,304	4.400%	\$4,114	\$71.42		
	\$3,282	4.400 <i>%</i> 6.600%			\$5,304	\$6,564	4.400 <i>%</i> 6.600%				
\$2,652			\$2,652	\$61.89 \$102.47				\$5,304 \$6,564	\$123.78 \$206.04		
\$3,282	\$3,877	8.800%	\$3,282	\$103.47 \$155.82	\$6,564	\$7,754	8.800%	\$6,564	\$206.94		
\$3,877	\$19,784	10.230%	\$3,877	\$155.83	\$7,754	\$39,568	10.230%	\$7,754	\$311.66		
\$19,784	\$23,741	11.330%		\$1,783.12	\$39,568	\$47,482	11.330%	\$39,568	\$3,566.23		
\$23,741	\$39,569	12.430%	\$23,741		\$47,482	\$79,138	12.430%	\$47,482	\$4,462.89		
									\$8,397.73		
\$41,667	and over	14.630%	\$41,667	\$4,482.73	\$83,334	and over	14.630%	\$83,334	\$8,965.45		
\$39,569	\$41,667	13.530%	\$39,569	\$4,198.87	\$79,138	\$83,334	13.530%	\$79,138	\$8,3		

METHOD B---EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

WEEKLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED, OR MARRIED WITH MULTIPLE EMPLOYERS

BIWEEKLY PAYROLL PERIOD SINGLE PERSONS, DUAL INCOME MARRIED,

OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXAE INCOME IS	BLE	THE CC	MPUTED T	AX IS	IF THE TAX INCOME IS		THE COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMO OVE			PLUS				
\$0	\$200	1.100%	\$0	\$0.00	\$0	\$400	1.100%	\$0	\$0.00
\$200	\$475	2.200%	\$200	\$2.20	\$400	\$950	2.200%	\$400	\$4.40
\$475	\$749	4.400%	\$475	\$8.25	\$950	\$1,498	4.400%	\$950	\$16.50
\$749	\$1,040	6.600%	\$749	\$20.31	\$1,498	\$2,080	6.600%	\$1,498	\$40.61
\$1,040	\$1,314	8.800%	\$1,040	\$39.52	\$2,080	\$2,628	8.800%	\$2,080	\$79.02
\$1,314	\$6,714	10.230%	\$1,314	\$63.63	\$2,628	\$13,428	10.230%	\$2,628	\$127.24
\$6,714	\$8,057	11.330%	\$6,714	\$616.05	\$13,428	\$16,114	11.330%	\$13,428	\$1,232.08
\$8,057	\$13,428	12.430%	\$8,057	\$768.21	\$16,114	\$26,856	12.430%	\$16,114	\$1,536.40
\$13,428	\$19,231	13.530%	\$13,428	\$1,435.83	\$26,856	\$38,462	13.530%	\$26,856	\$2,871.63
\$19,231	and over	14.630%	\$19,231	\$2,220.98	\$38,462	and over	14.630%	\$38,462	\$4,441.92

MARRIED PERSONS

IF THE TAXABLE INCOME IS...

THE COMPUTED TAX IS...

	_					_			
OVER	BUT NOT	OF AMO	DUNT	PLUS	OVER	BUT NOT	OF AM	DUNT	PLUS
	OVER	OVE	२			OVER	OVE	۲	
\$0	\$400	1.100%	\$0	\$0.00	\$0	\$800	1.100%	\$0	\$0.00
\$400	\$950	2.200%	\$400	\$4.40	\$800	\$1,900	2.200%	\$800	\$8.80
\$950	\$1,498	4.400%	\$950	\$16.50	\$1,900	\$2,996	4.400%	\$1,900	\$33.00
\$1,498	\$2,080	6.600%	\$1,498	\$40.61	\$2,996	\$4,160	6.600%	\$2,996	\$81.22
\$2,080	\$2,628	8.800%	\$2,080	\$79.02	\$4,160	\$5,256	8.800%	\$4,160	\$158.04
\$2,628	\$13,428	10.230%	\$2,628	\$127.24	\$5,256	\$26,856	10.230%	\$5,256	\$254.49
\$13,428	\$16,114	11.330%	\$13,428	\$1,232.08	\$26,856	\$32,228	11.330%	\$26,856	\$2,464.17
\$16,114	\$19,231	12.430%	\$16,114	\$1,536.40	\$32,228	\$38,462	12.430%	\$32,228	\$3,072.82
\$19,231	\$26,857	13.530%	\$19,231	\$1,923.84	\$38,462	\$53,714	13.530%	\$38,462	\$3,847.71
\$26,857	and over	14.630%	\$26,857	\$2,955.64	\$53,714	and over	14.630%	\$53,714	\$5,911.31

IF THE TAXABLE

INCOME IS...

UNMARRIED/HEAD OF HOUSEHOLD

UNMARRIED/HEAD OF HOUSEHOLD

MARRIED PERSONS

IF THE TAXABLE INCOME IS...

THE COMPUTED TAX IS...

IF THE TAXABLE . INCOME IS...

THE COMPUTED TAX IS...

THE COMPUTED TAX IS ...

OVER	BUT NOT	OF AMOUNT		PLUS	OVER	BUT NOT	OF AMOUNT		PLUS
OVER		OVER				OVER	OVER		
\$0	\$401	1.100%	\$0	\$0.00	\$0	\$802	1.100%	\$0	\$0.00
\$401	\$949	2.200%	\$401	\$4.41	\$802	\$1,898	2.200%	\$802	\$8.82
\$949	\$1,224	4.400%	\$949	\$16.47	\$1,898	\$2,448	4.400%	\$1,898	\$32.93
\$1,224	\$1,515	6.600%	\$1,224	\$28.57	\$2,448	\$3,030	6.600%	\$2,448	\$57.13
\$1,515	\$1,789	8.800%	\$1,515	\$47.78	\$3,030	\$3,578	8.800%	\$3,030	\$95.54
\$1,789	\$9,131	10.230%	\$1,789	\$71.89	\$3,578	\$18,262	10.230%	\$3,578	\$143.76
\$9,131	\$10,958	11.330%	\$9,131	\$822.98	\$18,262	\$21,916	11.330%	\$18,262	\$1,645.93
\$10,958	\$18,262	12.430%	\$10,958	\$1,029.98	\$21,916	\$36,524	12.430%	\$21,916	\$2,059.93
\$18,262	\$19,231	13.530%	\$18,262	\$1,937.87	\$36,524	\$38,462	13.530%	\$36,524	\$3,875.70
\$19,231	and over	14.630%	\$19,231	\$2,068.98	\$38,462	and over	14.630%	\$38,462	\$4,137.91