

**Percentage Method of Withholding for
2.40 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		7.15% of taxable net income
\$150,000	\$175,000	10,725.00	plus 7.40% of excess over \$150,000
\$175,000	\$225,000	12,575.00	plus 7.65% of excess over \$175,000
\$225,000	\$300,000	16,400.00	plus 7.90% of excess over \$225,000
\$300,000	--	22,325.00	plus 8.15% 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		7.15% of taxable net income
\$37,500	\$43,750	2,681.25	plus 7.40% of excess over \$37,500
\$43,750	\$56,250	3,143.75	plus 7.65% of excess over \$43,750
\$56,250	\$75,000	4,100.00	plus 7.90% of excess over \$56,250
\$75,000	--	5,581.25	plus 8.15% 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		7.15% of taxable net income
\$12,500	\$14,583	893.75	plus 7.40% of excess over \$12,500
\$14,583	\$18,750	1,047.92	plus 7.65% of excess over \$14,853
\$18,750	\$25,000	1,366.67	plus 7.90% of excess over \$18,750
\$25,000	--	1,860.42	plus 8.15% 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		7.15% of taxable net income
\$6,250	\$7,292	446.88	plus 7.40% of excess over \$6,250
\$7,292	\$9,375	523.96	plus 7.65% of excess over \$7,292
\$9,375	\$12,500	683.33	plus 7.90% of excess over \$9,375
\$12,500	--	930.21	plus 8.15% of excess over \$12,500

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		7.15% of taxable net income
\$100,000	\$125,000	7,150.00	plus 7.40% of excess over \$100,000
\$125,000	\$150,000	9,000.00	plus 7.65% of excess over \$125,000
\$150,000	\$250,000	10,912.50	plus 7.90% of excess over \$150,000
\$250,000	--	18,812.50	plus 8.15% 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		7.15% of taxable net income
\$25,000	\$31,250	1,787.50	plus 7.40% of excess over \$25,000
\$31,250	\$37,500	2,250.00	plus 7.65% of excess over \$31,250
\$37,500	\$62,500	2,728.13	plus 7.90% of excess over \$37,500
\$62,500	--	4,703.13	plus 8.15% 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		7.15% of taxable net income
\$8,333	\$10,417	595.83	plus 7.40% of excess over \$8,333
\$10,417	\$12,500	750.00	plus 7.65% of excess over \$10,417
\$12,500	\$20,833	909.38	plus 7.90% of excess over \$12,500
\$20,833	--	1,567.71	plus 8.15% 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		7.15% of taxable net income
\$4,167	\$5,208	297.92	plus 7.40% of excess over \$4,167
\$5,208	\$6,250	375.00	plus 7.65% of excess over \$5,208
\$6,250	\$10,417	454.69	plus 7.90% of excess over \$6,250
\$10,417	--	783.85	plus 8.15% of excess over \$10,417

**Percentage Method of Withholding for
2.40 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				7.15% of taxable net income
\$5,769	\$6,731	412.50	plus	7.40%	of excess over \$5,769
\$6,731	\$8,654	483.65	plus	7.65%	of excess over \$6,731
\$8,654	\$11,538	630.77	plus	7.90%	of excess over \$8,654
\$11,538	--	858.65	plus	8.15%	of excess over \$11,538

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				7.15% of taxable net income
\$3,846	\$4,808	275.00	plus	7.40%	of excess over \$3,846
\$4,808	\$5,769	346.15	plus	7.65%	of excess over \$4,808
\$5,769	\$9,615	419.71	plus	7.90%	of excess over \$5,769
\$9,615	--	723.56	plus	8.15%	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	\$2,885				7.15% of taxable net income
\$2,885	\$3,365	206.25	plus	7.40%	of excess over \$2,885
\$3,365	\$4,327	241.83	plus	7.65%	of excess over \$3,365
\$4,327	\$5,769	315.38	plus	7.90%	of excess over \$4,327
\$5,769	--	429.33	plus	8.15%	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				7.15% of taxable net income
\$1,923	\$2,404	137.50	plus	7.40%	of excess over \$1,923
\$2,404	\$2,885	173.08	plus	7.65%	of excess over \$2,404
\$2,885	\$4,808	209.86	plus	7.90%	of excess over \$2,885
\$4,808	--	361.78	plus	8.15%	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				7.15% of taxable net income
\$412	\$481	29.46	plus	7.40%	of excess over \$412
\$481	\$618	34.55	plus	7.65%	of excess over \$481
\$618	\$824	45.05	plus	7.90%	of excess over \$618
\$824	--	61.33	plus	8.15%	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				7.15% of taxable net income
\$275	\$343	19.64	plus	7.40%	of excess over \$275
\$343	\$412	24.73	plus	7.65%	of excess over \$343
\$412	\$687	29.98	plus	7.90%	of excess over \$412
\$687	--	51.68	plus	8.15%	of excess over \$687

Amount to Be Withheld on Annual Bonus Paid In Lump Sum

8.15% of Bonus