

**Percentage Method of Withholding for  
3.0 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	11,625.00	plus	7.75% of taxable net income	
\$150,000	\$175,000		plus	8.00% of excess over \$150,000	
\$175,000	\$225,000	13,625.00	plus	8.25% of excess over \$175,000	
\$225,000	\$300,000	17,750.00	plus	8.50% of excess over \$225,000	
\$300,000	--	24,125.00	plus	8.75% 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	2,906.25	plus	7.75% of taxable net income	
\$37,500	\$43,750		plus	8.00% of excess over \$37,500	
\$43,750	\$56,250	3,406.25	plus	8.25% of excess over \$43,750	
\$56,250	\$75,000	4,437.50	plus	8.50% of excess over \$56,250	
\$75,000	--	6,031.25	plus	8.75% 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	968.75	plus	7.75% of taxable net income	
\$12,500	\$14,583		plus	8.00% of excess over \$12,500	
\$14,583	\$18,750	1,135.42	plus	8.25% of excess over \$14,583	
\$18,750	\$25,000	1,479.17	plus	8.50% of excess over \$18,750	
\$25,000	--	2,010.42	plus	8.75% 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	484.38	plus	7.75% of taxable net income	
\$6,250	\$7,292		plus	8.00% of excess over \$6,250	
\$7,292	\$9,375	567.71	plus	8.25% of excess over \$7,292	
\$9,375	\$12,500	739.58	plus	8.50% of excess over \$9,375	
\$12,500	--	1,005.21	plus	8.75% 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	7,750.00	plus	7.75% of taxable net income	
\$100,000	\$125,000		plus	8.00% of excess over \$100,000	
\$125,000	\$150,000	9,750.00	plus	8.25% of excess over \$125,000	
\$150,000	\$250,000	11,812.50	plus	8.50% of excess over \$150,000	
\$250,000	--	20,312.50	plus	8.75% 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	1,937.50	plus	7.75% of taxable net income	
\$25,000	\$31,250		plus	8.00% of excess over \$25,000	
\$31,250	\$37,500	2,437.50	plus	8.25% of excess over \$31,250	
\$37,500	\$62,500	2,953.13	plus	8.50% of excess over \$37,500	
\$62,500	--	5,078.13	plus	8.75% 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	645.83	plus	7.75% of taxable net income	
\$8,333	\$10,417		plus	8.00% of excess over \$8,333	
\$10,417	\$12,500	812.50	plus	8.25% of excess over \$10,417	
\$12,500	\$20,833	984.38	plus	8.50% of excess over \$12,500	
\$20,833	--	1,692.71	plus	8.75% 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	322.92	plus	7.75% of taxable net income	
\$4,167	\$5,208		plus	8.00% of excess over \$4,167	
\$5,208	\$6,250	406.25	plus	8.25% of excess over \$5,208	
\$6,250	\$10,417	492.19	plus	8.50% of excess over \$6,250	
\$10,417	--	846.35	plus	8.75% of excess over \$10,417	

**Percentage Method of Withholding for  
3.0 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				7.75% of taxable net income
\$5,769	\$6,731	447.12	plus	8.00%	of excess over \$5,769
\$6,731	\$8,654	524.04	plus	8.25%	of excess over \$6,731
\$8,654	\$11,538	682.69	plus	8.50%	of excess over \$8,654
\$11,538	--	927.88	plus	8.75%	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				7.75% of taxable net income
\$3,846	\$4,808	298.08	plus	8.00%	of excess over \$3,846
\$4,808	\$5,769	375.00	plus	8.25%	of excess over \$4,808
\$5,769	\$9,615	454.33	plus	8.50%	of excess over \$5,769
\$9,615	--	781.25	plus	8.75%	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				7.75% of taxable net income
\$2,885	\$3,365	223.56	plus	8.00%	of excess over \$2,885
\$3,365	\$4,327	262.02	plus	8.25%	of excess over \$3,365
\$4,327	\$5,769	341.35	plus	8.50%	of excess over \$4,327
\$5,769	--	463.94	plus	8.75%	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				7.75% of taxable net income
\$1,923	\$2,404	149.04	plus	8.00%	of excess over \$1,923
\$2,404	\$2,885	187.50	plus	8.25%	of excess over \$2,404
\$2,885	\$4,808	227.16	plus	8.50%	of excess over \$2,885
\$4,808	--	390.63	plus	8.75%	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				7.75% of taxable net income
\$412	\$481	31.94	plus	8.00%	of excess over \$412
\$481	\$618	37.43	plus	8.25%	of excess over \$481
\$618	\$824	48.76	plus	8.50%	of excess over \$618
\$824	--	66.28	plus	8.75%	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				7.75% of taxable net income
\$275	\$343	21.29	plus	8.00%	of excess over \$275
\$343	\$412	26.79	plus	8.25%	of excess over \$343
\$412	\$687	32.45	plus	8.50%	of excess over \$412
\$687	--	55.80	plus	8.75%	of excess over \$687

**Amount to Be Withheld on Annual Bonus Paid In Lump Sum**

**8.75% of Bonus**