

**Percentage Method of Withholding for
3.05 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				7.80% of taxable net income
\$150,000	\$175,000	11,700.00	plus	8.05% of excess over \$150,000	
\$175,000	\$225,000	13,712.50	plus	8.30% of excess over \$175,000	
\$225,000	\$300,000	17,862.50	plus	8.55% of excess over \$225,000	
\$300,000	--	24,275.00	plus	8.80% 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				7.80% of taxable net income
\$37,500	\$43,750	2,925.00	plus	8.05% of excess over \$37,500	
\$43,750	\$56,250	3,428.13	plus	8.30% of excess over \$43,750	
\$56,250	\$75,000	4,465.63	plus	8.55% of excess over \$56,250	
\$75,000	--	6,068.75	plus	8.80% 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				7.80% of taxable net income
\$12,500	\$14,583	975.00	plus	8.05% of excess over \$12,500	
\$14,583	\$18,750	1,142.71	plus	8.30% of excess over \$14,853	
\$18,750	\$25,000	1,488.54	plus	8.55% of excess over \$18,750	
\$25,000	--	2,022.92	plus	8.80% 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				7.80% of taxable net income
\$6,250	\$7,292	487.50	plus	8.05% of excess over \$6,250	
\$7,292	\$9,375	571.35	plus	8.30% of excess over \$7,292	
\$9,375	\$12,500	744.27	plus	8.55% of excess over \$9,375	
\$12,500	--	1,011.46	plus	8.80% 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				7.80% of taxable net income
\$100,000	\$125,000	7,800.00	plus	8.05% of excess over \$100,000	
\$125,000	\$150,000	9,812.50	plus	8.30% of excess over \$125,000	
\$150,000	\$250,000	11,887.50	plus	8.55% of excess over \$150,000	
\$250,000	--	20,437.50	plus	8.80% 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				7.80% of taxable net income
\$25,000	\$31,250	1,950.00	plus	8.05% of excess over \$25,000	
\$31,250	\$37,500	2,453.13	plus	8.30% of excess over \$31,250	
\$37,500	\$62,500	2,971.88	plus	8.55% of excess over \$37,500	
\$62,500	--	5,109.38	plus	8.80% 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				7.80% of taxable net income
\$8,333	\$10,417	650.00	plus	8.05% of excess over \$8,333	
\$10,417	\$12,500	817.71	plus	8.30% of excess over \$10,417	
\$12,500	\$20,833	990.63	plus	8.55% of excess over \$12,500	
\$20,833	--	1,703.13	plus	8.80% 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				7.80% of taxable net income
\$4,167	\$5,208	325.00	plus	8.05% of excess over \$4,167	
\$5,208	\$6,250	408.85	plus	8.30% of excess over \$5,208	
\$6,250	\$10,417	495.31	plus	8.55% of excess over \$6,250	
\$10,417	--	851.56	plus	8.80% of excess over \$10,417	

**Percentage Method of Withholding for
3.05 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				7.80% of taxable net income
\$5,769	\$6,731	450.00	plus	8.05%	of excess over \$5,769
\$6,731	\$8,654	527.40	plus	8.30%	of excess over \$6,731
\$8,654	\$11,538	687.02	plus	8.55%	of excess over \$8,654
\$11,538	--	933.65	plus	8.80%	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				7.80% of taxable net income
\$3,846	\$4,808	300.00	plus	8.05%	of excess over \$3,846
\$4,808	\$5,769	377.40	plus	8.30%	of excess over \$4,808
\$5,769	\$9,615	457.21	plus	8.55%	of excess over \$5,769
\$9,615	--	786.06	plus	8.80%	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				7.80% of taxable net income
\$2,885	\$3,365	225.00	plus	8.05%	of excess over \$2,885
\$3,365	\$4,327	263.70	plus	8.30%	of excess over \$3,365
\$4,327	\$5,769	343.51	plus	8.55%	of excess over \$4,327
\$5,769	--	466.83	plus	8.80%	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				7.80% of taxable net income
\$1,923	\$2,404	150.00	plus	8.05%	of excess over \$1,923
\$2,404	\$2,885	188.70	plus	8.30%	of excess over \$2,404
\$2,885	\$4,808	228.61	plus	8.55%	of excess over \$2,885
\$4,808	--	393.03	plus	8.80%	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				7.80% of taxable net income
\$412	\$481	32.14	plus	8.05%	of excess over \$412
\$481	\$618	37.67	plus	8.30%	of excess over \$481
\$618	\$824	49.07	plus	8.55%	of excess over \$618
\$824	--	66.69	plus	8.80%	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				7.80% of taxable net income
\$275	\$343	21.43	plus	8.05%	of excess over \$275
\$343	\$412	26.96	plus	8.30%	of excess over \$343
\$412	\$687	32.66	plus	8.55%	of excess over \$412
\$687	--	56.15	plus	8.80%	of excess over \$687

Amount to Be Withheld on Annual Bonus Paid In Lump Sum

8.80% of Bonus