



STATE OF RHODE ISLAND

INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2010

Employers, in computing the amount of income tax to be withheld from a payment of wages to an employee, should make a percentage computation based upon the following withholding and the appropriate rate table.

WITHHOLDING TAX EXEMPTION AMOUNTS

<u>Payroll Period</u>	Amount of one withholding exemption
Weekly.....	\$ 70.19
Biweekly.....	\$ 140.38
Semimonthly.....	\$ 152.08
Monthly.....	\$ 304.17
Quarterly.....	\$ 912.50
Semiannually.....	\$ 1,825.00
Annually.....	\$ 3,650.00
Daily or Miscellaneous.....	\$ 14.04

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

- (1.) Multiply the amount of one withholding exemption (see table above) by the number of exemptions and allowances claimed by the employee;
- (2.) Subtract the amount from the employee's wages;
- (3.) Determine the amount to be withheld from the appropriate table on the following pages.

EXAMPLE

An unmarried employee has a weekly payroll period, for which he is paid \$900.00, and has in effect a Federal Form W-4 claiming two (2) exemptions. His employer computes the income tax to be withheld as follows:

(1.) Total wage payment		\$	900.00
(2.) Amount of one (1) exemption		\$	70.19
(3.) Number of exemptions claimed on Federal Form W-4			2
(4.) Line 2 multiplied by line 3		\$	140.38
(5.) Amount subject to withholding (line 1 less line 4)		\$	759.62
(6.) Tax to be withheld			
(6a.) Tax on	693.00		24.08
(6b.) Tax on remainder:	66.62 @ 7.00%		4.66
(7.) Total to be withheld		\$	<u>28.74</u>

2010 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2010

TABLE 1 - WEEKLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 51	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 51	\$ 693	\$ 0.00	PLUS 3.75%		\$ 51
693	1,516	24.08	PLUS 7.00%		693
1,516	3,344	81.69	PLUS 7.75%		1,516
3,344	7,224	223.36	PLUS 9.00%		3,344
7,224	.....	572.56	PLUS 9.90%		7,224

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 124	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 124	\$ 1,206	\$ 0.00	PLUS 3.75%		\$ 124
1,206	2,566	40.58	PLUS 7.00%		1,206
2,566	4,137	135.78	PLUS 7.75%		2,566
4,137	7,298	257.53	PLUS 9.00%		4,137
7,298	.....	542.02	PLUS 9.90%		7,298

TABLE 2 - BIWEEKLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 102	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 102	\$ 1,387	\$ 0.00	PLUS 3.75%		\$ 102
1,387	3,033	48.19	PLUS 7.00%		1,387
3,033	6,688	163.41	PLUS 7.75%		3,033
6,688	14,448	446.67	PLUS 9.00%		6,688
14,448	.....	1,145.07	PLUS 9.90%		14,448

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 248	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 248	\$ 2,412	\$ 0.00	PLUS 3.75%		\$ 248
2,412	5,133	81.15	PLUS 7.00%		2,412
5,133	8,273	271.62	PLUS 7.75%		5,133
8,273	14,596	514.97	PLUS 9.00%		8,273
14,596	.....	1,084.04	PLUS 9.90%		14,596

TABLE 3 - SEMIMONTHLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 110	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 110	\$ 1,502	\$ 0.00	PLUS 3.75%		\$ 110
1,502	3,285	52.20	PLUS 7.00%		1,502
3,285	7,246	177.01	PLUS 7.75%		3,285
7,246	15,652	483.99	PLUS 9.00%		7,246
15,652	.....	1,240.53	PLUS 9.90%		15,652

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 269	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 269	\$ 2,613	\$ 0.00	PLUS 3.75%		\$ 269
2,613	5,560	87.90	PLUS 7.00%		2,613
5,560	8,963	294.19	PLUS 7.75%		5,560
8,963	15,813	557.92	PLUS 9.00%		8,963
15,813	.....	1,174.42	PLUS 9.90%		15,813

TABLE 4 - MONTHLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 221	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 221	\$ 3,004	\$ 0.00	PLUS 3.75%		\$ 221
3,004	6,571	104.36	PLUS 7.00%		3,004
6,571	14,492	354.05	PLUS 7.75%		6,571
14,492	31,304	967.93	PLUS 9.00%		14,492
31,304	.....	2,481.01	PLUS 9.90%		31,304

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 538	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 538	\$ 5,225	\$ 0.00	PLUS 3.75%		\$ 538
5,225	11,121	175.76	PLUS 7.00%		5,225
11,121	17,925	588.48	PLUS 7.75%		11,121
17,925	31,625	1,115.79	PLUS 9.00%		17,925
31,625	.....	2,348.79	PLUS 9.90%		31,625

2010 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2010

TABLE 5 - QUARTERLY PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 663	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 663	\$ 9,013	\$ 0.00	PLUS 3.75%		\$ 663
9,013	19,713	313.13	PLUS 7.00%		9,013
19,713	43,475	1,062.13	PLUS 7.75%		19,713
43,475	93,913	2,903.69	PLUS 9.00%		43,475
93,913	.....	7,443.11	PLUS 9.90%		93,913

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 1,613	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 1,613	\$ 15,675	\$ 0.00	PLUS 3.75%		\$ 1,613
15,675	33,363	527.33	PLUS 7.00%		15,675
33,363	53,775	1,765.49	PLUS 7.75%		33,363
53,775	94,875	3,347.42	PLUS 9.00%		53,775
94,875	.....	7,046.42	PLUS 9.90%		94,875

TABLE 6 - SEMIANNUAL PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 1,325	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 1,325	\$ 18,025	\$ 0.00	PLUS 3.75%		\$ 1,325
18,025	39,425	626.25	PLUS 7.00%		18,025
39,425	86,950	2,124.25	PLUS 7.75%		39,425
86,950	187,825	5,807.44	PLUS 9.00%		86,950
187,825	.....	14,886.19	PLUS 9.90%		187,825

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 3,225	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 3,225	\$ 31,350	\$ 0.00	PLUS 3.75%		\$ 3,225
31,350	66,725	1,054.69	PLUS 7.00%		31,350
66,725	107,550	3,530.94	PLUS 7.75%		66,725
107,550	189,750	6,694.88	PLUS 9.00%		107,550
189,750	.....	14,092.88	PLUS 9.90%		189,750

TABLE 7 - ANNUAL PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 2,650	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 2,650	\$ 36,050	\$ 0.00	PLUS 3.75%		\$ 2,650
36,050	78,850	1,252.50	PLUS 7.00%		36,050
78,850	173,900	4,248.50	PLUS 7.75%		78,850
173,900	375,650	11,614.88	PLUS 9.00%		173,900
375,650	.....	29,772.38	PLUS 9.90%		375,650

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 6,450	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 6,450	\$ 62,700	\$ 0.00	PLUS 3.75%		\$ 6,450
62,700	133,450	2,109.38	PLUS 7.00%		62,700
133,450	215,100	7,061.88	PLUS 7.75%		133,450
215,100	379,500	13,389.75	PLUS 9.00%		215,100
379,500	.....	28,185.75	PLUS 9.90%		379,500

TABLE 8 - DAILY OR MISCELLANEOUS PAYROLL PERIOD

(A) SINGLE PERSON - INCLUDING HEAD OF HOUSEHOLD

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 10.19	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 10.19	\$ 138.65	\$ 0.00	PLUS 3.75%		\$ 10.19
138.65	303.27	4.82	PLUS 7.00%		138.65
303.27	668.85	16.34	PLUS 7.75%		303.27
668.85	1,444.81	44.67	PLUS 9.00%		668.85
1,444.81	.....	114.51	PLUS 9.90%		1,444.81

(B) MARRIED PERSON

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
NOT over	\$ 24.81	\$ 0.00			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 24.81	\$ 241.15	\$ 0.00	PLUS 3.75%		\$ 24.81
241.15	513.27	8.11	PLUS 7.00%		241.15
513.27	827.31	27.16	PLUS 7.75%		513.27
827.31	1,459.62	51.50	PLUS 9.00%		827.31
1,459.62	.....	108.41	PLUS 9.90%		1,459.62