



# STATE OF RHODE ISLAND

## INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2009

Employers, in computing the amount of income tax to be withheld from a payment of wages to an employee, must make a percentage computation based upon the following withholding exemption amounts and 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 rate 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	692.00		24.04
(6b.) Tax on remainder:	67.62 @ 7.00%		4.73
(7.) Total to be withheld		\$	28.77

# 2009 RHODE ISLAND WITHHOLDING TABLES

## 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	\$ 692	\$ 0.00	PLUS	3.75%	\$ 51
692	1,513	24.04	PLUS	7.00%	692
1,513	3,338	81.51	PLUS	7.75%	1,513
3,338	7,211	222.95	PLUS	9.00%	3,338
7,211	.....	571.52	PLUS	9.90%	7,211

### (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	\$ 1,204	\$ 0.00	PLUS	3.75%	\$ 124
1,204	2,562	40.50	PLUS	7.00%	1,204
2,562	4,129	135.56	PLUS	7.75%	2,562
4,129	7,285	257.00	PLUS	9.00%	4,129
7,285	.....	541.04	PLUS	9.90%	7,285

## 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	\$ 1,385	\$ 0.00	PLUS	3.75%	\$ 102
1,385	3,027	48.11	PLUS	7.00%	1,385
3,027	6,677	163.05	PLUS	7.75%	3,027
6,677	14,421	445.93	PLUS	9.00%	6,677
14,421	.....	1,142.89	PLUS	9.90%	14,421

### (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	\$ 2,408	\$ 0.00	PLUS	3.75%	\$ 248
2,408	5,123	81.00	PLUS	7.00%	2,408
5,123	8,258	271.05	PLUS	7.75%	5,123
8,258	14,569	514.01	PLUS	9.00%	8,258
14,569	.....	1,082.00	PLUS	9.90%	14,569

## 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	\$ 1,500	\$ 0.00	PLUS	3.75%	\$ 110
1,500	3,279	52.13	PLUS	7.00%	1,500
3,279	7,233	176.66	PLUS	7.75%	3,279
7,233	15,623	483.10	PLUS	9.00%	7,233
15,623	.....	1,238.20	PLUS	9.90%	15,623

### (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	\$ 2,608	\$ 0.00	PLUS	3.75%	\$ 269
2,608	5,550	87.71	PLUS	7.00%	2,608
5,550	8,946	293.65	PLUS	7.75%	5,550
8,946	15,783	556.84	PLUS	9.00%	8,946
15,783	.....	1,172.17	PLUS	9.90%	15,783

## 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	\$ 3,000	\$ 0.00	PLUS	3.75%	\$ 221
3,000	6,558	104.21	PLUS	7.00%	3,000
6,558	14,467	353.27	PLUS	7.75%	6,558
14,467	31,246	966.22	PLUS	9.00%	14,467
31,246	.....	2,476.33	PLUS	9.90%	31,246

### (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	\$ 5,217	\$ 0.00	PLUS	3.75%	\$ 538
5,217	11,100	175.46	PLUS	7.00%	5,217
11,100	17,892	587.27	PLUS	7.75%	11,100
17,892	31,567	1,113.65	PLUS	9.00%	17,892
31,567	.....	2,344.40	PLUS	9.90%	31,567

# 2009 RHODE ISLAND WITHHOLDING TABLES

## 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	\$ 9,000	\$ 0.00	PLUS 3.75%	\$ 663	
9,000	19,675	312.64	PLUS 7.00%	9,000	
19,675	43,400	1,059.89	PLUS 7.75%	19,675	
43,400	93,738	2,898.58	PLUS 9.00%	43,400	
93,738	.....	7,429.00	PLUS 9.90%	93,738	

### (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	\$ 15,650	\$ 0.00	PLUS 3.75%	\$ 1,613	
15,650	33,300	526.39	PLUS 7.00%	15,650	
33,300	53,675	1,761.89	PLUS 7.75%	33,300	
53,675	94,700	3,340.95	PLUS 9.00%	53,675	
94,700	.....	7,033.20	PLUS 9.90%	94,700	

## 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	\$ 18,000	\$ 0.00	PLUS 3.75%	\$ 1,325	
18,000	39,350	625.31	PLUS 7.00%	18,000	
39,350	86,800	2,119.81	PLUS 7.75%	39,350	
86,800	187,475	5,797.19	PLUS 9.00%	86,800	
187,475	.....	14,857.94	PLUS 9.90%	187,475	

### (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	\$ 31,300	\$ 0.00	PLUS 3.75%	\$ 3,225	
31,300	66,600	1,052.81	PLUS 7.00%	31,300	
66,600	107,350	3,523.81	PLUS 7.75%	66,600	
107,350	189,400	6,681.94	PLUS 9.00%	107,350	
189,400	.....	14,066.44	PLUS 9.90%	189,400	

## 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	\$ 36,000	\$ 0.00	PLUS 3.75%	\$ 2,650	
36,000	78,700	1,250.63	PLUS 7.00%	36,000	
78,700	173,600	4,239.63	PLUS 7.75%	78,700	
173,600	374,950	11,594.38	PLUS 9.00%	173,600	
374,950	.....	29,715.88	PLUS 9.90%	374,950	

### (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	\$ 62,600	\$ 0.00	PLUS 3.75%	\$ 6,450	
62,600	133,200	2,105.63	PLUS 7.00%	62,600	
133,200	214,700	7,047.63	PLUS 7.75%	133,200	
214,700	378,800	13,363.88	PLUS 9.00%	214,700	
378,800	.....	28,132.88	PLUS 9.90%	378,800	

## 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	\$ 138.46	\$ 0.00	PLUS 3.75%	\$ 10.19	
138.46	302.69	4.81	PLUS 7.00%	138.46	
302.69	667.69	16.31	PLUS 7.75%	302.69	
667.69	1,442.12	44.60	PLUS 9.00%	667.69	
1,442.12	.....	114.30	PLUS 9.90%	1,442.12	

### (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	\$ 240.77	\$ 0.00	PLUS 3.75%	\$ 24.81	
240.77	512.31	8.10	PLUS 7.00%	240.77	
512.31	825.77	27.11	PLUS 7.75%	512.31	
825.77	1,456.92	51.40	PLUS 9.00%	825.77	
1,456.92	.....	108.20	PLUS 9.90%	1,456.92	