



# STATE OF RHODE ISLAND

## INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2011

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	<b>HOWEVER, IF:</b>	Amount of one withholding exemption
Weekly.....	\$ 19.23	Weekly wages are more than.....	\$ 3,750.00 .... \$0.00
Biweekly.....	\$ 38.46	Biweekly wages are more than.....	\$ 7,500.00 .... \$0.00
Semimonthly.....	\$ 41.67	Semimonthly wages are more than.	\$ 8,125.00 .... \$0.00
Monthly.....	\$ 83.33	Monthly wages are more than.....	\$ 16,250.00 .... \$0.00
Quarterly.....	\$ 250.00	Quarterly wages are more than.....	\$ 48,750.00 .... \$0.00
Semiannually.....	\$ 500.00	Semiannual wages are more than...	\$ 97,500.00 .... \$0.00
Annually.....	\$ 1,000.00	Annual wages are more than.....	\$ 195,000.00 .... \$0.00
Daily or Miscellaneous.....	\$ 3.85	Daily wages are more than.....	\$ 750.00 .... \$0.00

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 \$1,200.00, and has in effect a Federal Form W-4 claiming one (1) exemptions. His employer computes the income tax to be withheld as follows:

(1.) Total wage payment		\$	1,200.00
(2.) Amount of one (1) exemption	\$	19.23	
(3.) Number of exemptions claimed on Federal Form W-4		1	
(4.) Line 2 multiplied by line 3		\$	19.23
(5.) Amount subject to withholding (line 1 less line 4)		\$	1,180.77
(6.) Tax to be withheld			
(6a.) Tax on	\$ 1,058.00	\$	39.68
(6b.) Tax on remainder:	\$ 122.77 @ 4.75%	\$	5.83
(7.) Total to be withheld		\$	45.51

# 2011 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2011

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 1,058	\$ 0.00	PLUS	3.75%	\$ 0
1,058	2,404	39.68	PLUS	4.75%	1,058
2,404	.....	103.62	PLUS	5.99%	2,404

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 1,058	\$ 0.00	PLUS	3.75%	\$ 0
1,058	2,404	39.68	PLUS	4.75%	1,058
2,404	.....	103.62	PLUS	5.99%	2,404

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 2,115	\$ 0.00	PLUS	3.75%	\$ 0
2,115	4,808	79.31	PLUS	4.75%	2,115
4,808	.....	207.23	PLUS	5.99%	4,808

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 2,115	\$ 0.00	PLUS	3.75%	\$ 0
2,115	4,808	79.31	PLUS	4.75%	2,115
4,808	.....	207.23	PLUS	5.99%	4,808

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 2,292	\$ 0.00	PLUS	3.75%	\$ 0
2,292	5,208	85.95	PLUS	4.75%	2,292
5,208	.....	224.46	PLUS	5.99%	5,208

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 2,292	\$ 0.00	PLUS	3.75%	\$ 0
2,292	5,208	85.95	PLUS	4.75%	2,292
5,208	.....	224.46	PLUS	5.99%	5,208

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 4,583	\$ 0.00	PLUS	3.75%	\$ 0
4,583	10,417	171.86	PLUS	4.75%	4,583
10,417	.....	448.98	PLUS	5.99%	10,417

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 4,583	\$ 0.00	PLUS	3.75%	\$ 0
4,583	10,417	171.86	PLUS	4.75%	4,583
10,417	.....	448.98	PLUS	5.99%	10,417

# 2011 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2011

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 13,750	\$ 0.00	PLUS	3.75%	\$ 0
13,750	31,250	515.63	PLUS	4.75%	13,750
31,250	.....	1,346.88	PLUS	5.99%	31,250

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 13,750	\$ 0.00	PLUS	3.75%	\$ 0
13,750	31,250	515.63	PLUS	4.75%	13,750
31,250	.....	1,346.88	PLUS	5.99%	31,250

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 27,500	\$ 0.00	PLUS	3.75%	\$ 0
27,500	62,500	1,031.25	PLUS	4.75%	27,500
62,500	.....	2,693.75	PLUS	5.99%	62,500

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 27,500	\$ 0.00	PLUS	3.75%	\$ 0
27,500	62,500	1,031.25	PLUS	4.75%	27,500
62,500	.....	2,693.75	PLUS	5.99%	62,500

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 55,000	\$ 0.00	PLUS	3.75%	\$ 0
55,000	125,000	2,063.00	PLUS	4.75%	55,000
125,000	.....	5,388.00	PLUS	5.99%	125,000

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0	\$ 55,000	\$ 0.00	PLUS	3.75%	\$ 0
55,000	125,000	2,063.00	PLUS	4.75%	55,000
125,000	.....	5,388.00	PLUS	5.99%	125,000

**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			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0.00	\$ 211.54	\$ 0.00	PLUS	3.75%	\$ 0.00
211.54	480.77	7.93	PLUS	4.75%	211.54
480.77	.....	20.72	PLUS	5.99%	480.77

**(B) MARRIED PERSON**

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			
OVER	BUT NOT OVER				OF EXCESS OVER
\$ 0.00	\$ 211.54	\$ 0.00	PLUS	3.75%	\$ 0.00
211.54	480.77	7.93	PLUS	4.75%	211.54
480.77	.....	20.72	PLUS	5.99%	480.77