



# 2014

## **RHODE ISLAND EMPLOYER'S INCOME TAX WITHHOLDING TABLES**



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# EMPLOYER'S TAX CALENDAR

Type of Return	Form Number	Due Date
<b>*DAILY</b> (see section 6 of these instructions)	RI-941D	To be filed with the Division of Taxation on the next banking day after the date the payroll is paid. (Must be electronic funds transfer - call (401) 574-8484)
<b>*QUARTER-MONTHLY</b> (see section 6 of these instructions)	RI-941QM	To be filed with the Division of Taxation within three banking days after the last day of the quarter-monthly period.
<b>*MONTHLY</b> (see section 6 of these instructions)	RI-941M	To be filed with the Division of Taxation on or before the 20th day of succeeding month. Returns for months of March, June, September and December are to be filed on or before the last day of the following month.
<b>*QUARTERLY</b> (see section 6 of these instructions)	RI-941Q	To be filed with the Division of Taxation on or before the last day of the month following the end of the quarter.
<b>*ANNUAL</b> (see section 6 of these instructions)	RI-941A	To be filed with the Division of Taxation on or before the last day of the month following the end of the year.
<b>*RECONCILIATION</b> (see section 6 of these instructions)	RI-W3	To be filed with the Division of Taxation on or before February 28th or at the termination of business.

**\*NOTE:** These forms will normally be mailed to each employer in advance of the required reporting date. If not received in due course, please write directly to the Division of Taxation - One Capitol Hill - Providence, Rhode Island 02908-5800.

**1. INTRODUCTION:** Rhode Island, like the Federal Government, has a pay-as-you-earn income tax system. Under that system, employers are required to withhold a portion of their employees' wages and to periodically remit those withheld funds to the Division of Taxation. On or before April 15th each employee computes his Rhode Island income tax liability of the prior year. If the taxes withheld from his wages are less than his liability, he pays the balance to the Division; if greater, he is entitled to a refund from the state.

**2. REGISTRATION FOR WITHHOLDING PURPOSES:** Employer's Identification Numbers. The Employer's Identification Number to be used for Rhode Island income tax purposes will be the identification number currently issued to an employer by the United States Internal Revenue Service.

**3. EMPLOYEES FROM WHOSE WAGES RHODE ISLAND TAXES MUST BE WITHHELD:** A Rhode Island employer must withhold Rhode Island income tax from the wages of an employee if:

- (1) The employee's wages are subject to federal income tax withholding, and
- (2) Any part of the wages were for services performed in Rhode Island.
- (3) Even though the employee's wages are NOT subject to federal income tax withholding, the employer may withhold if the employee so requests.

Please note that Rhode Island employers are required to withhold Rhode Island income taxes from employees who are residents of other states, insofar as such employees receive compensation by reason of employment in Rhode Island. In addition, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to those employees. Information regarding such withholding should be requested from the Division of Taxation, One Capitol Hill, Providence, RI 02908-5800.

**4. COMPUTING THE AMOUNT OF RHODE ISLAND TAXES TO BE WITHHELD FROM AN EMPLOYEE:** For the convenience of employers, the attached tables show the amount of Rhode Island taxes to be withheld from employees earning various amounts on a weekly, bi-weekly, semimonthly, monthly and daily or miscellaneous basis. For those employers who find it more convenient to determine withholding by the percentage method, the tables on pages 6 and 7 of this booklet should be used. If supplemental wages, such as bonuses, commission, overtime pay and back pay are paid with regular wages, the income tax to be withheld must be determined as if the total were a single wage payment for the regular payroll period. However, if the supplemental wages are paid separately, the employer may add the supplemental wages to the regular wages paid to the employee for the last preceding payroll period, determine the amount to be withheld as if the aggregate amount were a single payment, subtract the tax withheld for the last preceding payroll period and withhold the remaining tax from the supplemental wage payment.

**5. EXEMPTION FORMS (FORM W-4):** Rhode Island does not require employers to obtain a separate certificate showing the number of dependents or other personal exemptions claimed by an employee. In computing both the Federal withholding and the Rhode Island withholding for employees, the employer may rely on federal withholding exemption certificates (Federal Form W-4). Employees electing additional federal withholding may elect additional Rhode Island withholding. Employees electing additional Rhode Island withholding should do so on Form RI W-4. Form RI W-4, which the employer is required to keep on file, should be completed by the employee at the beginning of his employment or if he would like to adjust the current amount of Rhode Island taxes being withheld from his pay.

**6. REPORTING RHODE ISLAND TAX WITHHELD:** Employers must report and remit to the Division of Taxation the Rhode Island income taxes they have withheld on the following basis:

**DAILY** - If the employer withholds \$24,000 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a daily basis. The payment is due the next banking day after the date the payroll is paid. Consecutive returns for each payroll period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular pay period, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a daily return to a less frequent basis will be permitted only at the beginning of a calendar year.

**QUARTER-MONTHLY** - If the employer withholds \$600 or more for a calendar month from his employees' wages, he must remit such withheld taxes on a quarter-monthly basis. Form 941QM must accompany the payment and the returns are due within three banking days after the last day of the quarter-monthly period.

The term "quarter-monthly period" means the first seven days of a calendar month, the eighth day through the fifteenth day of a calendar month, the sixteenth day through the twenty-second day of a calendar month, and the twenty-third day through the thirty-first day or that portion of a calendar month following the twenty-second day of such month. Consecutive returns for each quarter-monthly period accounting for all tax withheld during the year must be filed. If no tax was withheld during a particular quarter-monthly period, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarter-monthly return to a less frequent basis will be permitted only at the beginning of a calendar year.

**MONTHLY** - If the employer withholds \$50 or more but less than \$600 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a monthly basis. Form 941M must accompany the payment and the return is due within 20 days after the close of the month. Returns for the months of March, June, September and December should be filed on or before the last day of the following month. Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a monthly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount reaches or exceeds \$600 the employer must begin to file quarter-monthly in accordance with the instructions above.

**QUARTERLY** - If the employer withholds less than \$50 for any calendar month from his employees' wages, he must report and remit such withheld taxes on a quarterly basis. Form 941Q must accompany the payment and the return is due on or before the last day of the month following the close of the quarter. Consecutive returns for each calendar quarter accounting for all tax withheld during the year must be filed by an employer required to report quarterly. If no tax was withheld during a particular quarter, a return for such period is still required to be filed with the reason for no withholding stated thereon. Change from a quarterly return to a less frequent filing basis will be permitted only at the beginning of a calendar year. If the amount withheld reaches or exceeds \$50 the employer must begin to file monthly or quarter-monthly as required by the instructions above.

**ANNUAL** - If the wages paid to employees during the calendar year did not require tax to be withheld, an employer's annual return on Form 941A is to be filed on or before January 31 of the following calendar year. This annual return also serves as the transmittal form for all Division of Taxation copies of W-2 forms furnished to employees.

**7. ERRORS IN REPORTING WITHHOLDING:** If an error has been made on a withholding return, the employer should make the necessary adjustment on a subsequent withholding return.

**8. WAGE AND TAX STATEMENT FOR EACH EMPLOYEE (FEDERAL OPTIONAL FORM W-2):** Compliance with federal requirements as to furnishing W-2 forms to employees will satisfy state requirements. Please be sure to use the six part optional federal form, or a form which has been approved by the Division of Taxation.

**9. RECONCILIATION OF ALL RETURNS (FORM W-3 RI):** On or before February 28 of each year, or at the termination of business, employers must file a Rhode Island reconciliation return showing the reconciliation of all quarter-monthly, monthly, quarterly or annual returns of income tax withheld with all individual wage and tax statements. The total income tax withheld as shown on the reconciliation return, should equal the total payments made to the Division of Taxation for the year and should also equal the total amount of Rhode Island tax withheld on all Forms W-2 furnished to employees.

**10. FORMS:** Insofar as possible, forms (other than forms W-2 and W-4) necessary for compliance with the withholding provision of the Rhode Island Income Tax Law will be automatically mailed to employers prior to due dates. However, employers that file electronically and employers that use a payroll company will not receive any forms. If you should be mailed forms, but fail to receive them, please write to the Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5800. The Rhode Island Division of Taxation does not supply W-2 forms. These forms should be obtained from the U.S. Internal Revenue Service. Form RI W-4 can be found at the end of this booklet.

**11. SUPPLEMENTAL WAGES:** Supplemental wages are compensation paid in addition to an employee's regular wages. They include, but are not limited to, bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan. How you withhold on supplemental payments depends on whether the supplemental payment is identified as a separate payment from regular wages (see part 4 for details). The Supplemental withholding rate is 5.99%.

**12. CONVENIENCE WITHHOLDING:** An employer may withhold Rhode Island personal income tax at the request of the employee even though the employee's wages are not subject to Federal income tax withholding. Additionally, employers in other states may wish to withhold Rhode Island income taxes from wages of their Rhode Island employees as a convenience to these employees. Additional information regarding convenience withholding may be requested from the Division.

**13. INFORMATION:** Should specific questions arise which are not covered by these instructions, call: (401) 574-8829 or write to: The Rhode Island Division of Taxation - One Capitol Hill - Providence, RI 02908-5800.



# STATE OF RHODE ISLAND

## INCOME TAX WITHHOLDING PERCENTAGE METHOD FOR THE PERIOD BEGINNING ON OR AFTER JANUARY 1, 2014

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.....	\$ 4,063.46 .... \$0.00
Biweekly.....	\$ 38.46	Biweekly wages are more than.....	\$ 8,126.92 .... \$0.00
Semimonthly.....	\$ 41.67	Semimonthly wages are more than..	\$ 8,804.17 .... \$0.00
Monthly.....	\$ 83.33	Monthly wages are more than.....	\$ 17,608.33 .... \$0.00
Quarterly.....	\$ 250.00	Quarterly wages are more than.....	\$ 52,825.00 .... \$0.00
Semiannually.....	\$ 500.00	Semiannual wages are more than...	\$ 105,650.00 .... \$0.00
Annually.....	\$ 1,000.00	Annual wages are more than.....	\$ 211,300.00 .... \$0.00
Daily or Miscellaneous.....	\$ 3.85	Daily wages are more than.....	\$ 812.69 .... \$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 \$1,195.00, and has in effect a Federal Form W-4 claiming one (1) exemption. His employer computes the income tax to be withheld as follows:

(1.) Total wage payment			\$	1,195.00
(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)			\$	1,175.77
(6.) Tax to be withheld				
(6a.) Tax on	\$ 1,146.00	@ 3.75%	\$	42.98
(6b.) Tax on remainder:	\$ 29.77	@ 4.75%	\$	1.41
(7.) Total to be withheld			\$	44.39

# 2014 RI WITHHOLDING TABLES

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING FOR WAGES PAID ON OR AFTER JANUARY 1, 2014  
TABLES ARE FOR ALL FILING STATUS TYPES

**TABLE 1 - WEEKLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 1,146	\$ 0.00	PLUS	3.75%	\$ 0
1,146	2,606	42.98	PLUS	4.75%	1,146
2,606	.....	112.33	PLUS	5.99%	2,606

**TABLE 5 - QUARTERLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 14,900	\$ 0.00	PLUS	3.75%	\$ 0
14,900	33,875	558.75	PLUS	4.75%	14,900
33,875	.....	1,460.06	PLUS	5.99%	33,875

**TABLE 2 - BIWEEKLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 2,292	\$ 0.00	PLUS	3.75%	\$ 0
2,292	5,212	85.95	PLUS	4.75%	2,292
5,212	.....	224.65	PLUS	5.99%	5,212

**TABLE 6 - SEMIANNUAL PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 29,800	\$ 0.00	PLUS	3.75%	\$ 0
29,800	67,750	1,117.50	PLUS	4.75%	29,800
67,750	.....	2,920.13	PLUS	5.99%	67,750

**TABLE 3 - SEMIMONTHLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 2,483	\$ 0.00	PLUS	3.75%	\$ 0
2,483	5,646	93.11	PLUS	4.75%	2,483
5,646	.....	243.35	PLUS	5.99%	5,646

**TABLE 7 - ANNUAL PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 59,600	\$ 0.00	PLUS	3.75%	\$ 0
59,600	135,500	2,235.00	PLUS	4.75%	59,600
135,500	.....	5,840.25	PLUS	5.99%	135,500

**TABLE 4 - MONTHLY PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 4,967	\$ 0.00	PLUS	3.75%	\$ 0
4,967	11,292	186.26	PLUS	4.75%	4,967
11,292	.....	486.70	PLUS	5.99%	11,292

**TABLE 8 - DAILY OR MISC PAYROLL PERIOD**

FOR ALL FILING STATUS TYPES

IF THE AMOUNT OF WAGES IS		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE			OF EXCESS OVER
OVER	BUT NOT OVER		PLUS	PERCENTAGE	
\$ 0	\$ 229.23	\$ 0.00	PLUS	3.75%	\$ 0
229.23	521.15	8.60	PLUS	4.75%	229.23
521.15	.....	22.47	PLUS	5.99%	521.15

**WEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>0</b>	<b>10</b>	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>10</b>	<b>20</b>	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>20</b>	<b>30</b>	0.94	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>30</b>	<b>40</b>	1.31	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>50</b>	1.69	0.97	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>50</b>	<b>60</b>	2.06	1.34	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>60</b>	<b>70</b>	2.44	1.72	1.00	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>70</b>	<b>80</b>	2.81	2.09	1.37	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>90</b>	3.19	2.47	1.75	1.02	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>90</b>	<b>100</b>	3.56	2.84	2.12	1.40	0.68	0.00	0.00	0.00	0.00	0.00	0.00
<b>100</b>	<b>110</b>	3.94	3.22	2.50	1.77	1.05	0.33	0.00	0.00	0.00	0.00	0.00
<b>110</b>	<b>120</b>	4.31	3.59	2.87	2.15	1.43	0.71	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>130</b>	4.69	3.97	3.25	2.52	1.80	1.08	0.36	0.00	0.00	0.00	0.00
<b>130</b>	<b>140</b>	5.06	4.34	3.62	2.90	2.18	1.46	0.74	0.01	0.00	0.00	0.00
<b>140</b>	<b>150</b>	5.44	4.72	4.00	3.27	2.55	1.83	1.11	0.39	0.00	0.00	0.00
<b>150</b>	<b>160</b>	5.81	5.09	4.37	3.65	2.93	2.21	1.49	0.76	0.04	0.00	0.00
<b>160</b>	<b>170</b>	6.19	5.47	4.75	4.02	3.30	2.58	1.86	1.14	0.42	0.00	0.00
<b>170</b>	<b>180</b>	6.56	5.84	5.12	4.40	3.68	2.96	2.24	1.51	0.79	0.07	0.00
<b>180</b>	<b>190</b>	6.94	6.22	5.50	4.77	4.05	3.33	2.61	1.89	1.17	0.45	0.00
<b>190</b>	<b>200</b>	7.31	6.59	5.87	5.15	4.43	3.71	2.99	2.26	1.54	0.82	0.10
<b>200</b>	<b>210</b>	7.69	6.97	6.25	5.52	4.80	4.08	3.36	2.64	1.92	1.20	0.48
<b>210</b>	<b>220</b>	8.06	7.34	6.62	5.90	5.18	4.46	3.74	3.01	2.29	1.57	0.85
<b>220</b>	<b>230</b>	8.44	7.72	7.00	6.27	5.55	4.83	4.11	3.39	2.67	1.95	1.23
<b>230</b>	<b>240</b>	8.81	8.09	7.37	6.65	5.93	5.21	4.49	3.76	3.04	2.32	1.60
<b>240</b>	<b>250</b>	9.19	8.47	7.75	7.02	6.30	5.58	4.86	4.14	3.42	2.70	1.98
<b>250</b>	<b>260</b>	9.56	8.84	8.12	7.40	6.68	5.96	5.24	4.51	3.79	3.07	2.35
<b>260</b>	<b>270</b>	9.94	9.22	8.50	7.77	7.05	6.33	5.61	4.89	4.17	3.45	2.73
<b>270</b>	<b>280</b>	10.31	9.59	8.87	8.15	7.43	6.71	5.99	5.26	4.54	3.82	3.10
<b>280</b>	<b>290</b>	10.69	9.97	9.25	8.52	7.80	7.08	6.36	5.64	4.92	4.20	3.48
<b>290</b>	<b>300</b>	11.06	10.34	9.62	8.90	8.18	7.46	6.74	6.01	5.29	4.57	3.85
<b>300</b>	<b>310</b>	11.44	10.72	10.00	9.27	8.55	7.83	7.11	6.39	5.67	4.95	4.23
<b>310</b>	<b>320</b>	11.81	11.09	10.37	9.65	8.93	8.21	7.49	6.76	6.04	5.32	4.60
<b>320</b>	<b>330</b>	12.19	11.47	10.75	10.02	9.30	8.58	7.86	7.14	6.42	5.70	4.98
<b>330</b>	<b>340</b>	12.56	11.84	11.12	10.40	9.68	8.96	8.24	7.51	6.79	6.07	5.35
<b>340</b>	<b>350</b>	12.94	12.22	11.50	10.77	10.05	9.33	8.61	7.89	7.17	6.45	5.73
<b>350</b>	<b>360</b>	13.31	12.59	11.87	11.15	10.43	9.71	8.99	8.26	7.54	6.82	6.10
<b>360</b>	<b>370</b>	13.69	12.97	12.25	11.52	10.80	10.08	9.36	8.64	7.92	7.20	6.48
<b>370</b>	<b>380</b>	14.06	13.34	12.62	11.90	11.18	10.46	9.74	9.01	8.29	7.57	6.85
<b>380</b>	<b>390</b>	14.44	13.72	13.00	12.27	11.55	10.83	10.11	9.39	8.67	7.95	7.23
<b>390</b>	<b>400</b>	14.81	14.09	13.37	12.65	11.93	11.21	10.49	9.76	9.04	8.32	7.60
<b>400</b>	<b>410</b>	15.19	14.47	13.75	13.02	12.30	11.58	10.86	10.14	9.42	8.70	7.98
<b>410</b>	<b>420</b>	15.56	14.84	14.12	13.40	12.68	11.96	11.24	10.51	9.79	9.07	8.35
<b>420</b>	<b>430</b>	15.94	15.22	14.50	13.77	13.05	12.33	11.61	10.89	10.17	9.45	8.73
<b>430</b>	<b>440</b>	16.31	15.59	14.87	14.15	13.43	12.71	11.99	11.26	10.54	9.82	9.10
<b>440</b>	<b>450</b>	16.69	15.97	15.25	14.52	13.80	13.08	12.36	11.64	10.92	10.20	9.48
<b>450</b>	<b>460</b>	17.06	16.34	15.62	14.90	14.18	13.46	12.74	12.01	11.29	10.57	9.85
<b>460</b>	<b>470</b>	17.44	16.72	16.00	15.27	14.55	13.83	13.11	12.39	11.67	10.95	10.23
<b>470</b>	<b>480</b>	17.81	17.09	16.37	15.65	14.93	14.21	13.49	12.76	12.04	11.32	10.60
<b>480</b>	<b>490</b>	18.19	17.47	16.75	16.02	15.30	14.58	13.86	13.14	12.42	11.70	10.98
<b>490</b>	<b>500</b>	18.56	17.84	17.12	16.40	15.68	14.96	14.24	13.51	12.79	12.07	11.35
<b>500</b>	<b>510</b>	18.94	18.22	17.50	16.77	16.05	15.33	14.61	13.89	13.17	12.45	11.73
<b>510</b>	<b>520</b>	19.31	18.59	17.87	17.15	16.43	15.71	14.99	14.26	13.54	12.82	12.10
<b>520</b>	<b>530</b>	19.69	18.97	18.25	17.52	16.80	16.08	15.36	14.64	13.92	13.20	12.48
<b>530</b>	<b>540</b>	20.06	19.34	18.62	17.90	17.18	16.46	15.74	15.01	14.29	13.57	12.85
<b>540</b>	<b>550</b>	20.44	19.72	19.00	18.27	17.55	16.83	16.11	15.39	14.67	13.95	13.23
<b>550</b>	<b>560</b>	20.81	20.09	19.37	18.65	17.93	17.21	16.49	15.76	15.04	14.32	13.60
<b>560</b>	<b>570</b>	21.19	20.47	19.75	19.02	18.30	17.58	16.86	16.14	15.42	14.70	13.98
<b>570</b>	<b>580</b>	21.56	20.84	20.12	19.40	18.68	17.96	17.24	16.51	15.79	15.07	14.35
<b>580</b>	<b>590</b>	21.94	21.22	20.50	19.77	19.05	18.33	17.61	16.89	16.17	15.45	14.73
<b>590</b>	<b>600</b>	22.31	21.59	20.87	20.15	19.43	18.71	17.99	17.26	16.54	15.82	15.10

(continued on page 9)



## WEEKLY Payroll Period

( FOR WAGES PAID ON OR AFTER January 1, 2014 )

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
<b>600</b>	<b>610</b>	22.69	21.97	21.25	20.52	19.80	19.08	18.36	17.64	16.92	16.20	15.48
<b>610</b>	<b>620</b>	23.06	22.34	21.62	20.90	20.18	19.46	18.74	18.01	17.29	16.57	15.85
<b>620</b>	<b>630</b>	23.44	22.72	22.00	21.27	20.55	19.83	19.11	18.39	17.67	16.95	16.23
<b>630</b>	<b>640</b>	23.81	23.09	22.37	21.65	20.93	20.21	19.49	18.76	18.04	17.32	16.60
<b>640</b>	<b>650</b>	24.19	23.47	22.75	22.02	21.30	20.58	19.86	19.14	18.42	17.70	16.98
<b>650</b>	<b>660</b>	24.56	23.84	23.12	22.40	21.68	20.96	20.24	19.51	18.79	18.07	17.35
<b>660</b>	<b>670</b>	24.94	24.22	23.50	22.77	22.05	21.33	20.61	19.89	19.17	18.45	17.73
<b>670</b>	<b>680</b>	25.31	24.59	23.87	23.15	22.43	21.71	20.99	20.26	19.54	18.82	18.10
<b>680</b>	<b>690</b>	25.69	24.97	24.25	23.52	22.80	22.08	21.36	20.64	19.92	19.20	18.48
<b>690</b>	<b>700</b>	26.06	25.34	24.62	23.90	23.18	22.46	21.74	21.01	20.29	19.57	18.85
<b>700</b>	<b>710</b>	26.44	25.72	25.00	24.27	23.55	22.83	22.11	21.39	20.67	19.95	19.23
<b>710</b>	<b>720</b>	26.81	26.09	25.37	24.65	23.93	23.21	22.49	21.76	21.04	20.32	19.60
<b>720</b>	<b>730</b>	27.19	26.47	25.75	25.02	24.30	23.58	22.86	22.14	21.42	20.70	19.98
<b>730</b>	<b>740</b>	27.56	26.84	26.12	25.40	24.68	23.96	23.24	22.51	21.79	21.07	20.35
<b>740</b>	<b>750</b>	27.94	27.22	26.50	25.77	25.05	24.33	23.61	22.89	22.17	21.45	20.73
<b>750</b>	<b>760</b>	28.31	27.59	26.87	26.15	25.43	24.71	23.99	23.26	22.54	21.82	21.10
<b>760</b>	<b>770</b>	28.69	27.97	27.25	26.52	25.80	25.08	24.36	23.64	22.92	22.20	21.48
<b>770</b>	<b>780</b>	29.06	28.34	27.62	26.90	26.18	25.46	24.74	24.01	23.29	22.57	21.85
<b>780</b>	<b>790</b>	29.44	28.72	28.00	27.27	26.55	25.83	25.11	24.39	23.67	22.95	22.23
<b>790</b>	<b>800</b>	29.81	29.09	28.37	27.65	26.93	26.21	25.49	24.76	24.04	23.32	22.60
<b>800</b>	<b>810</b>	30.19	29.47	28.75	28.02	27.30	26.58	25.86	25.14	24.42	23.70	22.98
<b>810</b>	<b>820</b>	30.56	29.84	29.12	28.40	27.68	26.96	26.24	25.51	24.79	24.07	23.35
<b>820</b>	<b>830</b>	30.94	30.22	29.50	28.77	28.05	27.33	26.61	25.89	25.17	24.45	23.73
<b>830</b>	<b>840</b>	31.31	30.59	29.87	29.15	28.43	27.71	26.99	26.26	25.54	24.82	24.10
<b>840</b>	<b>850</b>	31.69	30.97	30.25	29.52	28.80	28.08	27.36	26.64	25.92	25.20	24.48
<b>850</b>	<b>860</b>	32.06	31.34	30.62	29.90	29.18	28.46	27.74	27.01	26.29	25.57	24.85
<b>860</b>	<b>870</b>	32.44	31.72	31.00	30.27	29.55	28.83	28.11	27.39	26.67	25.95	25.23
<b>870</b>	<b>880</b>	32.81	32.09	31.37	30.65	29.93	29.21	28.49	27.76	27.04	26.32	25.60
<b>880</b>	<b>890</b>	33.19	32.47	31.75	31.02	30.30	29.58	28.86	28.14	27.42	26.70	25.98
<b>890</b>	<b>900</b>	33.56	32.84	32.12	31.40	30.68	29.96	29.24	28.51	27.79	27.07	26.35
<b>900</b>	<b>910</b>	33.94	33.22	32.50	31.77	31.05	30.33	29.61	28.89	28.17	27.45	26.73
<b>910</b>	<b>920</b>	34.31	33.59	32.87	32.15	31.43	30.71	29.99	29.26	28.54	27.82	27.10
<b>920</b>	<b>930</b>	34.69	33.97	33.25	32.52	31.80	31.08	30.36	29.64	28.92	28.20	27.48
<b>930</b>	<b>940</b>	35.06	34.34	33.62	32.90	32.18	31.46	30.74	30.01	29.29	28.57	27.85
<b>940</b>	<b>950</b>	35.44	34.72	34.00	33.27	32.55	31.83	31.11	30.39	29.67	28.95	28.23
<b>950</b>	<b>960</b>	35.81	35.09	34.37	33.65	32.93	32.21	31.49	30.76	30.04	29.32	28.60
<b>960</b>	<b>970</b>	36.19	35.47	34.75	34.02	33.30	32.58	31.86	31.14	30.42	29.70	28.98
<b>970</b>	<b>980</b>	36.56	35.84	35.12	34.40	33.68	32.96	32.24	31.51	30.79	30.07	29.35
<b>980</b>	<b>990</b>	36.94	36.22	35.50	34.77	34.05	33.33	32.61	31.89	31.17	30.45	29.73
<b>990</b>	<b>1,000</b>	37.31	36.59	35.87	35.15	34.43	33.71	32.99	32.26	31.54	30.82	30.10
<b>1,000</b>	<b>1,010</b>	37.69	36.97	36.25	35.52	34.80	34.08	33.36	32.64	31.92	31.20	30.48
<b>1,010</b>	<b>1,020</b>	38.06	37.34	36.62	35.90	35.18	34.46	33.74	33.01	32.29	31.57	30.85
<b>1,020</b>	<b>1,030</b>	38.44	37.72	37.00	36.27	35.55	34.83	34.11	33.39	32.67	31.95	31.23
<b>1,030</b>	<b>1,040</b>	38.81	38.09	37.37	36.65	35.93	35.21	34.49	33.76	33.04	32.32	31.60
<b>1,040</b>	<b>1,050</b>	39.19	38.47	37.75	37.02	36.30	35.58	34.86	34.14	33.42	32.70	31.98
<b>1,050</b>	<b>1,060</b>	39.56	38.84	38.12	37.40	36.68	35.96	35.24	34.51	33.79	33.07	32.35
<b>1,060</b>	<b>1,070</b>	39.94	39.22	38.50	37.77	37.05	36.33	35.61	34.89	34.17	33.45	32.73
<b>1,070</b>	<b>1,080</b>	40.31	39.59	38.87	38.15	37.43	36.71	35.99	35.26	34.54	33.82	33.10
<b>1,080</b>	<b>1,090</b>	40.69	39.97	39.25	38.52	37.80	37.08	36.36	35.64	34.92	34.20	33.48
<b>1,090</b>	<b>1,100</b>	41.06	40.34	39.62	38.90	38.18	37.46	36.74	36.01	35.29	34.57	33.85
<b>1,100</b>	<b>1,110</b>	41.44	40.72	40.00	39.27	38.55	37.83	37.11	36.39	35.67	34.95	34.23
<b>1,110</b>	<b>1,120</b>	41.81	41.09	40.37	39.65	38.93	38.21	37.49	36.76	36.04	35.32	34.60
<b>1,120</b>	<b>1,130</b>	42.19	41.47	40.75	40.02	39.30	38.58	37.86	37.14	36.42	35.70	34.98
<b>1,130</b>	<b>1,140</b>	42.56	41.84	41.12	40.40	39.68	38.96	38.24	37.51	36.79	36.07	35.35
<b>1,140</b>	<b>1,150</b>	42.94	42.22	41.50	40.77	40.05	39.33	38.61	37.89	37.17	36.45	35.73
<b>1,150</b>	<b>1,160</b>	43.31	42.59	41.87	41.15	40.43	39.71	38.99	38.26	37.54	36.82	36.10
<b>1,160</b>	<b>1,170</b>	43.68	42.97	42.25	41.52	40.80	40.08	39.36	38.64	37.92	37.20	36.48
<b>1,170</b>	<b>1,180</b>	44.06	43.34	42.62	41.90	41.18	40.46	39.74	39.01	38.29	37.57	36.85
<b>1,180</b>	<b>1,190</b>	44.43	43.72	43.00	42.27	41.55	40.83	40.11	39.39	38.67	37.95	37.23
<b>1,190</b>	<b>1,200</b>	44.81	44.09	43.37	42.64	41.92	41.20	40.48	39.76	39.04	38.32	37.60

**\$1,200 and over use Table 1 on page 7**

**BIWEEKLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>0</b>	<b>20</b>	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>20</b>	<b>40</b>	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>60</b>	1.88	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>60</b>	<b>80</b>	2.63	1.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>100</b>	3.38	1.93	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>100</b>	<b>120</b>	4.13	2.68	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>140</b>	4.88	3.43	1.99	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>140</b>	<b>160</b>	5.63	4.18	2.74	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>160</b>	<b>180</b>	6.38	4.93	3.49	2.05	0.61	0.00	0.00	0.00	0.00	0.00	0.00
<b>180</b>	<b>200</b>	7.13	5.68	4.24	2.80	1.36	0.00	0.00	0.00	0.00	0.00	0.00
<b>200</b>	<b>220</b>	7.88	6.43	4.99	3.55	2.11	0.66	0.00	0.00	0.00	0.00	0.00
<b>220</b>	<b>240</b>	8.63	7.18	5.74	4.30	2.86	1.41	0.00	0.00	0.00	0.00	0.00
<b>240</b>	<b>260</b>	9.38	7.93	6.49	5.05	3.61	2.16	0.72	0.00	0.00	0.00	0.00
<b>260</b>	<b>280</b>	10.13	8.68	7.24	5.80	4.36	2.91	1.47	0.03	0.00	0.00	0.00
<b>280</b>	<b>300</b>	10.88	9.43	7.99	6.55	5.11	3.66	2.22	0.78	0.00	0.00	0.00
<b>300</b>	<b>320</b>	11.63	10.18	8.74	7.30	5.86	4.41	2.97	1.53	0.09	0.00	0.00
<b>320</b>	<b>340</b>	12.38	10.93	9.49	8.05	6.61	5.16	3.72	2.28	0.84	0.00	0.00
<b>340</b>	<b>360</b>	13.13	11.68	10.24	8.80	7.36	5.91	4.47	3.03	1.59	0.14	0.00
<b>360</b>	<b>380</b>	13.88	12.43	10.99	9.55	8.11	6.66	5.22	3.78	2.34	0.89	0.00
<b>380</b>	<b>400</b>	14.63	13.18	11.74	10.30	8.86	7.41	5.97	4.53	3.09	1.64	0.20
<b>400</b>	<b>420</b>	15.38	13.93	12.49	11.05	9.61	8.16	6.72	5.28	3.84	2.39	0.95
<b>420</b>	<b>440</b>	16.13	14.68	13.24	11.80	10.36	8.91	7.47	6.03	4.59	3.14	1.70
<b>440</b>	<b>460</b>	16.88	15.43	13.99	12.55	11.11	9.66	8.22	6.78	5.34	3.89	2.45
<b>460</b>	<b>480</b>	17.63	16.18	14.74	13.30	11.86	10.41	8.97	7.53	6.09	4.64	3.20
<b>480</b>	<b>500</b>	18.38	16.93	15.49	14.05	12.61	11.16	9.72	8.28	6.84	5.39	3.95
<b>500</b>	<b>520</b>	19.13	17.68	16.24	14.80	13.36	11.91	10.47	9.03	7.59	6.14	4.70
<b>520</b>	<b>540</b>	19.88	18.43	16.99	15.55	14.11	12.66	11.22	9.78	8.34	6.89	5.45
<b>540</b>	<b>560</b>	20.63	19.18	17.74	16.30	14.86	13.41	11.97	10.53	9.09	7.64	6.20
<b>560</b>	<b>580</b>	21.38	19.93	18.49	17.05	15.61	14.16	12.72	11.28	9.84	8.39	6.95
<b>580</b>	<b>600</b>	22.13	20.68	19.24	17.80	16.36	14.91	13.47	12.03	10.59	9.14	7.70
<b>600</b>	<b>620</b>	22.88	21.43	19.99	18.55	17.11	15.66	14.22	12.78	11.34	9.89	8.45
<b>620</b>	<b>640</b>	23.63	22.18	20.74	19.30	17.86	16.41	14.97	13.53	12.09	10.64	9.20
<b>640</b>	<b>660</b>	24.38	22.93	21.49	20.05	18.61	17.16	15.72	14.28	12.84	11.39	9.95
<b>660</b>	<b>680</b>	25.13	23.68	22.24	20.80	19.36	17.91	16.47	15.03	13.59	12.14	10.70
<b>680</b>	<b>700</b>	25.88	24.43	22.99	21.55	20.11	18.66	17.22	15.78	14.34	12.89	11.45
<b>700</b>	<b>720</b>	26.63	25.18	23.74	22.30	20.86	19.41	17.97	16.53	15.09	13.64	12.20
<b>720</b>	<b>740</b>	27.38	25.93	24.49	23.05	21.61	20.16	18.72	17.28	15.84	14.39	12.95
<b>740</b>	<b>760</b>	28.13	26.68	25.24	23.80	22.36	20.91	19.47	18.03	16.59	15.14	13.70
<b>760</b>	<b>780</b>	28.88	27.43	25.99	24.55	23.11	21.66	20.22	18.78	17.34	15.89	14.45
<b>780</b>	<b>800</b>	29.63	28.18	26.74	25.30	23.86	22.41	20.97	19.53	18.09	16.64	15.20
<b>800</b>	<b>820</b>	30.38	28.93	27.49	26.05	24.61	23.16	21.72	20.28	18.84	17.39	15.95
<b>820</b>	<b>840</b>	31.13	29.68	28.24	26.80	25.36	23.91	22.47	21.03	19.59	18.14	16.70
<b>840</b>	<b>860</b>	31.88	30.43	28.99	27.55	26.11	24.66	23.22	21.78	20.34	18.89	17.45
<b>860</b>	<b>880</b>	32.63	31.18	29.74	28.30	26.86	25.41	23.97	22.53	21.09	19.64	18.20
<b>880</b>	<b>900</b>	33.38	31.93	30.49	29.05	27.61	26.16	24.72	23.28	21.84	20.39	18.95
<b>900</b>	<b>920</b>	34.13	32.68	31.24	29.80	28.36	26.91	25.47	24.03	22.59	21.14	19.70
<b>920</b>	<b>940</b>	34.88	33.43	31.99	30.55	29.11	27.66	26.22	24.78	23.34	21.89	20.45
<b>940</b>	<b>960</b>	35.63	34.18	32.74	31.30	29.86	28.41	26.97	25.53	24.09	22.64	21.20
<b>960</b>	<b>980</b>	36.38	34.93	33.49	32.05	30.61	29.16	27.72	26.28	24.84	23.39	21.95
<b>980</b>	<b>1,000</b>	37.13	35.68	34.24	32.80	31.36	29.91	28.47	27.03	25.59	24.14	22.70
<b>1,000</b>	<b>1,020</b>	37.88	36.43	34.99	33.55	32.11	30.66	29.22	27.78	26.34	24.89	23.45
<b>1,020</b>	<b>1,040</b>	38.63	37.18	35.74	34.30	32.86	31.41	29.97	28.53	27.09	25.64	24.20
<b>1,040</b>	<b>1,060</b>	39.38	37.93	36.49	35.05	33.61	32.16	30.72	29.28	27.84	26.39	24.95
<b>1,060</b>	<b>1,080</b>	40.13	38.68	37.24	35.80	34.36	32.91	31.47	30.03	28.59	27.14	25.70
<b>1,080</b>	<b>1,100</b>	40.88	39.43	37.99	36.55	35.11	33.66	32.22	30.78	29.34	27.89	26.45
<b>1,100</b>	<b>1,120</b>	41.63	40.18	38.74	37.30	35.86	34.41	32.97	31.53	30.09	28.64	27.20
<b>1,120</b>	<b>1,140</b>	42.38	40.93	39.49	38.05	36.61	35.16	33.72	32.28	30.84	29.39	27.95
<b>1,140</b>	<b>1,160</b>	43.13	41.68	40.24	38.80	37.36	35.91	34.47	33.03	31.59	30.14	28.70
<b>1,160</b>	<b>1,180</b>	43.88	42.43	40.99	39.55	38.11	36.66	35.22	33.78	32.34	30.89	29.45
<b>1,180</b>	<b>1,200</b>	44.63	43.18	41.74	40.30	38.86	37.41	35.97	34.53	33.09	31.64	30.20

(continued on page 11)

**BIWEEKLY Payroll Period**  
(FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1,200	1,220	45.38	43.93	42.49	41.05	39.61	38.16	36.72	35.28	33.84	32.39	30.95
1,220	1,240	46.13	44.68	43.24	41.80	40.36	38.91	37.47	36.03	34.59	33.14	31.70
1,240	1,260	46.88	45.43	43.99	42.55	41.11	39.66	38.22	36.78	35.34	33.89	32.45
1,260	1,280	47.63	46.18	44.74	43.30	41.86	40.41	38.97	37.53	36.09	34.64	33.20
1,280	1,300	48.38	46.93	45.49	44.05	42.61	41.16	39.72	38.28	36.84	35.39	33.95
1,300	1,320	49.13	47.68	46.24	44.80	43.36	41.91	40.47	39.03	37.59	36.14	34.70
1,320	1,340	49.88	48.43	46.99	45.55	44.11	42.66	41.22	39.78	38.34	36.89	35.45
1,340	1,360	50.63	49.18	47.74	46.30	44.86	43.41	41.97	40.53	39.09	37.64	36.20
1,360	1,380	51.38	49.93	48.49	47.05	45.61	44.16	42.72	41.28	39.84	38.39	36.95
1,380	1,400	52.13	50.68	49.24	47.80	46.36	44.91	43.47	42.03	40.59	39.14	37.70
1,400	1,420	52.88	51.43	49.99	48.55	47.11	45.66	44.22	42.78	41.34	39.89	38.45
1,420	1,440	53.63	52.18	50.74	49.30	47.86	46.41	44.97	43.53	42.09	40.64	39.20
1,440	1,460	54.38	52.93	51.49	50.05	48.61	47.16	45.72	44.28	42.84	41.39	39.95
1,460	1,480	55.13	53.68	52.24	50.80	49.36	47.91	46.47	45.03	43.59	42.14	40.70
1,480	1,500	55.88	54.43	52.99	51.55	50.11	48.66	47.22	45.78	44.34	42.89	41.45
1,500	1,520	56.63	55.18	53.74	52.30	50.86	49.41	47.97	46.53	45.09	43.64	42.20
1,520	1,540	57.38	55.93	54.49	53.05	51.61	50.16	48.72	47.28	45.84	44.39	42.95
1,540	1,560	58.13	56.68	55.24	53.80	52.36	50.91	49.47	48.03	46.59	45.14	43.70
1,560	1,580	58.88	57.43	55.99	54.55	53.11	51.66	50.22	48.78	47.34	45.89	44.45
1,580	1,600	59.63	58.18	56.74	55.30	53.86	52.41	50.97	49.53	48.09	46.64	45.20
1,600	1,620	60.38	58.93	57.49	56.05	54.61	53.16	51.72	50.28	48.84	47.39	45.95
1,620	1,640	61.13	59.68	58.24	56.80	55.36	53.91	52.47	51.03	49.59	48.14	46.70
1,640	1,660	61.88	60.43	58.99	57.55	56.11	54.66	53.22	51.78	50.34	48.89	47.45
1,660	1,680	62.63	61.18	59.74	58.30	56.86	55.41	53.97	52.53	51.09	49.64	48.20
1,680	1,700	63.38	61.93	60.49	59.05	57.61	56.16	54.72	53.28	51.84	50.39	48.95
1,700	1,720	64.13	62.68	61.24	59.80	58.36	56.91	55.47	54.03	52.59	51.14	49.70
1,720	1,740	64.88	63.43	61.99	60.55	59.11	57.66	56.22	54.78	53.34	51.89	50.45
1,740	1,760	65.63	64.18	62.74	61.30	59.86	58.41	56.97	55.53	54.09	52.64	51.20
1,760	1,780	66.38	64.93	63.49	62.05	60.61	59.16	57.72	56.28	54.84	53.39	51.95
1,780	1,800	67.13	65.68	64.24	62.80	61.36	59.91	58.47	57.03	55.59	54.14	52.70
1,800	1,820	67.88	66.43	64.99	63.55	62.11	60.66	59.22	57.78	56.34	54.89	53.45
1,820	1,840	68.63	67.18	65.74	64.30	62.86	61.41	59.97	58.53	57.09	55.64	54.20
1,840	1,860	69.38	67.93	66.49	65.05	63.61	62.16	60.72	59.28	57.84	56.39	54.95
1,860	1,880	70.13	68.68	67.24	65.80	64.36	62.91	61.47	60.03	58.59	57.14	55.70
1,880	1,900	70.88	69.43	67.99	66.55	65.11	63.66	62.22	60.78	59.34	57.89	56.45
1,900	1,920	71.63	70.18	68.74	67.30	65.86	64.41	62.97	61.53	60.09	58.64	57.20
1,920	1,940	72.38	70.93	69.49	68.05	66.61	65.16	63.72	62.28	60.84	59.39	57.95
1,940	1,960	73.13	71.68	70.24	68.80	67.36	65.91	64.47	63.03	61.59	60.14	58.70
1,960	1,980	73.88	72.43	70.99	69.55	68.11	66.66	65.22	63.78	62.34	60.89	59.45
1,980	2,000	74.63	73.18	71.74	70.30	68.86	67.41	65.97	64.53	63.09	61.64	60.20
2,000	2,020	75.38	73.93	72.49	71.05	69.61	68.16	66.72	65.28	63.84	62.39	60.95
2,020	2,040	76.13	74.68	73.24	71.80	70.36	68.91	67.47	66.03	64.59	63.14	61.70
2,040	2,060	76.88	75.43	73.99	72.55	71.11	69.66	68.22	66.78	65.34	63.89	62.45
2,060	2,080	77.63	76.18	74.74	73.30	71.86	70.41	68.97	67.53	66.09	64.64	63.20
2,080	2,100	78.38	76.93	75.49	74.05	72.61	71.16	69.72	68.28	66.84	65.39	63.95
2,100	2,120	79.13	77.68	76.24	74.80	73.36	71.91	70.47	69.03	67.59	66.14	64.70
2,120	2,140	79.88	78.43	76.99	75.55	74.11	72.66	71.22	69.78	68.34	66.89	65.45
2,140	2,160	80.63	79.18	77.74	76.30	74.86	73.41	71.97	70.53	69.09	67.64	66.20
2,160	2,180	81.38	79.93	78.49	77.05	75.61	74.16	72.72	71.28	69.84	68.39	66.95
2,180	2,200	82.13	80.68	79.24	77.80	76.36	74.91	73.47	72.03	70.59	69.14	67.70
2,200	2,220	82.88	81.43	79.99	78.55	77.11	75.66	74.22	72.78	71.34	69.89	68.45
2,220	2,240	83.63	82.18	80.74	79.30	77.86	76.41	74.97	73.53	72.09	70.64	69.20
2,240	2,260	84.38	82.93	81.49	80.05	78.61	77.16	75.72	74.28	72.84	71.39	69.95
2,260	2,280	85.13	83.68	82.24	80.80	79.36	77.91	76.47	75.03	73.59	72.14	70.70
2,280	2,300	85.88	84.43	82.99	81.55	80.11	78.66	77.22	75.78	74.34	72.89	71.45
2,300	2,320	86.63	85.18	83.74	82.30	80.86	79.41	77.97	76.53	75.09	73.64	72.20
2,320	2,340	87.38	85.93	84.49	83.05	81.61	80.16	78.72	77.28	75.84	74.39	72.95
2,340	2,360	88.13	86.68	85.24	83.80	82.36	80.91	79.47	78.03	76.59	75.14	73.70
2,360	2,380	88.88	87.43	86.00	84.55	83.11	81.66	80.22	78.78	77.34	75.89	74.45
2,380	2,400	89.63	88.18	86.74	85.30	83.86	82.41	80.97	79.53	78.09	76.64	75.20

\$2,400 and over use Table 2 on page 7

**SEMIMONTHLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>0</b>	<b>20</b>	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>20</b>	<b>40</b>	1.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>60</b>	1.88	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>60</b>	<b>80</b>	2.63	1.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>100</b>	3.38	1.81	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>100</b>	<b>120</b>	4.13	2.56	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>140</b>	4.88	3.31	1.75	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>140</b>	<b>160</b>	5.63	4.06	2.50	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>160</b>	<b>180</b>	6.38	4.81	3.25	1.69	0.13	0.00	0.00	0.00	0.00	0.00	0.00
<b>180</b>	<b>200</b>	7.13	5.56	4.00	2.44	0.88	0.00	0.00	0.00	0.00	0.00	0.00
<b>200</b>	<b>220</b>	7.88	6.31	4.75	3.19	1.63	0.06	0.00	0.00	0.00	0.00	0.00
<b>220</b>	<b>240</b>	8.63	7.06	5.50	3.94	2.38	0.81	0.00	0.00	0.00	0.00	0.00
<b>240</b>	<b>260</b>	9.38	7.81	6.25	4.69	3.13	1.56	0.00	0.00	0.00	0.00	0.00
<b>260</b>	<b>280</b>	10.13	8.56	7.00	5.44	3.88	2.31	0.75	0.00	0.00	0.00	0.00
<b>280</b>	<b>300</b>	10.88	9.31	7.75	6.19	4.63	3.06	1.50	0.00	0.00	0.00	0.00
<b>300</b>	<b>320</b>	11.63	10.06	8.50	6.94	5.38	3.81	2.25	0.69	0.00	0.00	0.00
<b>320</b>	<b>340</b>	12.38	10.81	9.25	7.69	6.13	4.56	3.00	1.44	0.00	0.00	0.00
<b>340</b>	<b>360</b>	13.13	11.56	10.00	8.44	6.88	5.31	3.75	2.19	0.63	0.00	0.00
<b>360</b>	<b>380</b>	13.88	12.31	10.75	9.19	7.63	6.06	4.50	2.94	1.38	0.00	0.00
<b>380</b>	<b>400</b>	14.63	13.06	11.50	9.94	8.38	6.81	5.25	3.69	2.13	0.56	0.00
<b>400</b>	<b>420</b>	15.38	13.81	12.25	10.69	9.13	7.56	6.00	4.44	2.88	1.31	0.00
<b>420</b>	<b>440</b>	16.13	14.56	13.00	11.44	9.88	8.31	6.75	5.19	3.63	2.06	0.50
<b>440</b>	<b>460</b>	16.88	15.31	13.75	12.19	10.63	9.06	7.50	5.94	4.38	2.81	1.25
<b>460</b>	<b>480</b>	17.63	16.06	14.50	12.94	11.38	9.81	8.25	6.69	5.13	3.56	2.00
<b>480</b>	<b>500</b>	18.38	16.81	15.25	13.69	12.13	10.56	9.00	7.44	5.88	4.31	2.75
<b>500</b>	<b>520</b>	19.13	17.56	16.00	14.44	12.88	11.31	9.75	8.19	6.63	5.06	3.50
<b>520</b>	<b>540</b>	19.88	18.31	16.75	15.19	13.63	12.06	10.50	8.94	7.38	5.81	4.25
<b>540</b>	<b>560</b>	20.63	19.06	17.50	15.94	14.38	12.81	11.25	9.69	8.13	6.56	5.00
<b>560</b>	<b>580</b>	21.38	19.81	18.25	16.69	15.13	13.56	12.00	10.44	8.88	7.31	5.75
<b>580</b>	<b>600</b>	22.13	20.56	19.00	17.44	15.88	14.31	12.75	11.19	9.63	8.06	6.50
<b>600</b>	<b>620</b>	22.88	21.31	19.75	18.19	16.63	15.06	13.50	11.94	10.38	8.81	7.25
<b>620</b>	<b>640</b>	23.63	22.06	20.50	18.94	17.38	15.81	14.25	12.69	11.13	9.56	8.00
<b>640</b>	<b>660</b>	24.38	22.81	21.25	19.69	18.13	16.56	15.00	13.44	11.88	10.31	8.75
<b>660</b>	<b>680</b>	25.13	23.56	22.00	20.44	18.88	17.31	15.75	14.19	12.63	11.06	9.50
<b>680</b>	<b>700</b>	25.88	24.31	22.75	21.19	19.63	18.06	16.50	14.94	13.38	11.81	10.25
<b>700</b>	<b>720</b>	26.63	25.06	23.50	21.94	20.38	18.81	17.25	15.69	14.13	12.56	11.00
<b>720</b>	<b>740</b>	27.38	25.81	24.25	22.69	21.13	19.56	18.00	16.44	14.88	13.31	11.75
<b>740</b>	<b>760</b>	28.13	26.56	25.00	23.44	21.88	20.31	18.75	17.19	15.63	14.06	12.50
<b>760</b>	<b>780</b>	28.88	27.31	25.75	24.19	22.63	21.06	19.50	17.94	16.38	14.81	13.25
<b>780</b>	<b>800</b>	29.63	28.06	26.50	24.94	23.38	21.81	20.25	18.69	17.13	15.56	14.00
<b>800</b>	<b>820</b>	30.38	28.81	27.25	25.69	24.13	22.56	21.00	19.44	17.88	16.31	14.75
<b>820</b>	<b>840</b>	31.13	29.56	28.00	26.44	24.88	23.31	21.75	20.19	18.63	17.06	15.50
<b>840</b>	<b>860</b>	31.88	30.31	28.75	27.19	25.63	24.06	22.50	20.94	19.38	17.81	16.25
<b>860</b>	<b>880</b>	32.63	31.06	29.50	27.94	26.38	24.81	23.25	21.69	20.13	18.56	17.00
<b>880</b>	<b>900</b>	33.38	31.81	30.25	28.69	27.13	25.56	24.00	22.44	20.88	19.31	17.75
<b>900</b>	<b>920</b>	34.13	32.56	31.00	29.44	27.88	26.31	24.75	23.19	21.63	20.06	18.50
<b>920</b>	<b>940</b>	34.88	33.31	31.75	30.19	28.63	27.06	25.50	23.94	22.38	20.81	19.25
<b>940</b>	<b>960</b>	35.63	34.06	32.50	30.94	29.38	27.81	26.25	24.69	23.13	21.56	20.00
<b>960</b>	<b>980</b>	36.38	34.81	33.25	31.69	30.13	28.56	27.00	25.44	23.88	22.31	20.75
<b>980</b>	<b>1000</b>	37.13	35.56	34.00	32.44	30.88	29.31	27.75	26.19	24.63	23.06	21.50
<b>1000</b>	<b>1020</b>	37.88	36.31	34.75	33.19	31.63	30.06	28.50	26.94	25.38	23.81	22.25
<b>1020</b>	<b>1040</b>	38.63	37.06	35.50	33.94	32.38	30.81	29.25	27.69	26.13	24.56	23.00
<b>1040</b>	<b>1060</b>	39.38	37.81	36.25	34.69	33.13	31.56	30.00	28.44	26.88	25.31	23.75
<b>1060</b>	<b>1080</b>	40.13	38.56	37.00	35.44	33.88	32.31	30.75	29.19	27.63	26.06	24.50
<b>1080</b>	<b>1100</b>	40.88	39.31	37.75	36.19	34.63	33.06	31.50	29.94	28.38	26.81	25.25
<b>1100</b>	<b>1120</b>	41.63	40.06	38.50	36.94	35.38	33.81	32.25	30.69	29.13	27.56	26.00
<b>1120</b>	<b>1140</b>	42.38	40.81	39.25	37.69	36.13	34.56	33.00	31.44	29.88	28.31	26.75
<b>1140</b>	<b>1160</b>	43.13	41.56	40.00	38.44	36.88	35.31	33.75	32.19	30.63	29.06	27.50
<b>1160</b>	<b>1180</b>	43.88	42.31	40.75	39.19	37.63	36.06	34.50	32.94	31.38	29.81	28.25
<b>1180</b>	<b>1200</b>	44.63	43.06	41.50	39.94	38.38	36.81	35.25	33.69	32.13	30.56	29.00

(continued on page 13)

## SEMIMONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
<b>1,200</b>	<b>1220</b>	45.38	43.81	42.25	40.69	39.13	37.56	36.00	34.44	32.88	31.31	29.75
<b>1220</b>	<b>1240</b>	46.13	44.56	43.00	41.44	39.88	38.31	36.75	35.19	33.63	32.06	30.50
<b>1240</b>	<b>1260</b>	46.88	45.31	43.75	42.19	40.63	39.06	37.50	35.94	34.38	32.81	31.25
<b>1260</b>	<b>1280</b>	47.63	46.06	44.50	42.94	41.38	39.81	38.25	36.69	35.13	33.56	32.00
<b>1280</b>	<b>1300</b>	48.38	46.81	45.25	43.69	42.13	40.56	39.00	37.44	35.88	34.31	32.75
<b>1300</b>	<b>1320</b>	49.13	47.56	46.00	44.44	42.88	41.31	39.75	38.19	36.63	35.06	33.50
<b>1320</b>	<b>1340</b>	49.88	48.31	46.75	45.19	43.63	42.06	40.50	38.94	37.38	35.81	34.25
<b>1340</b>	<b>1360</b>	50.63	49.06	47.50	45.94	44.38	42.81	41.25	39.69	38.13	36.56	35.00
<b>1360</b>	<b>1380</b>	51.38	49.81	48.25	46.69	45.13	43.56	42.00	40.44	38.88	37.31	35.75
<b>1380</b>	<b>1400</b>	52.13	50.56	49.00	47.44	45.88	44.31	42.75	41.19	39.63	38.06	36.50
<b>1400</b>	<b>1420</b>	52.88	51.31	49.75	48.19	46.63	45.06	43.50	41.94	40.38	38.81	37.25
<b>1420</b>	<b>1440</b>	53.63	52.06	50.50	48.94	47.38	45.81	44.25	42.69	41.13	39.56	38.00
<b>1440</b>	<b>1460</b>	54.38	52.81	51.25	49.69	48.13	46.56	45.00	43.44	41.88	40.31	38.75
<b>1460</b>	<b>1480</b>	55.13	53.56	52.00	50.44	48.88	47.31	45.75	44.19	42.63	41.06	39.50
<b>1480</b>	<b>1500</b>	55.88	54.31	52.75	51.19	49.63	48.06	46.50	44.94	43.38	41.81	40.25
<b>1500</b>	<b>1520</b>	56.63	55.06	53.50	51.94	50.38	48.81	47.25	45.69	44.13	42.56	41.00
<b>1520</b>	<b>1540</b>	57.38	55.81	54.25	52.69	51.13	49.56	48.00	46.44	44.88	43.31	41.75
<b>1540</b>	<b>1560</b>	58.13	56.56	55.00	53.44	51.88	50.31	48.75	47.19	45.63	44.06	42.50
<b>1560</b>	<b>1580</b>	58.88	57.31	55.75	54.19	52.63	51.06	49.50	47.94	46.38	44.81	43.25
<b>1580</b>	<b>1600</b>	59.63	58.06	56.50	54.94	53.38	51.81	50.25	48.69	47.13	45.56	44.00
<b>1600</b>	<b>1620</b>	60.38	58.81	57.25	55.69	54.13	52.56	51.00	49.44	47.88	46.31	44.75
<b>1620</b>	<b>1640</b>	61.13	59.56	58.00	56.44	54.88	53.31	51.75	50.19	48.63	47.06	45.50
<b>1640</b>	<b>1660</b>	61.88	60.31	58.75	57.19	55.63	54.06	52.50	50.94	49.38	47.81	46.25
<b>1660</b>	<b>1680</b>	62.63	61.06	59.50	57.94	56.38	54.81	53.25	51.69	50.13	48.56	47.00
<b>1680</b>	<b>1700</b>	63.38	61.81	60.25	58.69	57.13	55.56	54.00	52.44	50.88	49.31	47.75
<b>1700</b>	<b>1720</b>	64.13	62.56	61.00	59.44	57.88	56.31	54.75	53.19	51.63	50.06	48.50
<b>1720</b>	<b>1740</b>	64.88	63.31	61.75	60.19	58.63	57.06	55.50	53.94	52.38	50.81	49.25
<b>1740</b>	<b>1760</b>	65.63	64.06	62.50	60.94	59.38	57.81	56.25	54.69	53.13	51.56	50.00
<b>1760</b>	<b>1780</b>	66.38	64.81	63.25	61.69	60.13	58.56	57.00	55.44	53.88	52.31	50.75
<b>1780</b>	<b>1800</b>	67.13	65.56	64.00	62.44	60.88	59.31	57.75	56.19	54.63	53.06	51.50
<b>1800</b>	<b>1820</b>	67.88	66.31	64.75	63.19	61.63	60.06	58.50	56.94	55.38	53.81	52.25
<b>1820</b>	<b>1840</b>	68.63	67.06	65.50	63.94	62.38	60.81	59.25	57.69	56.13	54.56	53.00
<b>1840</b>	<b>1860</b>	69.38	67.81	66.25	64.69	63.13	61.56	60.00	58.44	56.88	55.31	53.75
<b>1860</b>	<b>1880</b>	70.13	68.56	67.00	65.44	63.88	62.31	60.75	59.19	57.63	56.06	54.50
<b>1880</b>	<b>1900</b>	70.88	69.31	67.75	66.19	64.63	63.06	61.50	59.94	58.38	56.81	55.25
<b>1900</b>	<b>1920</b>	71.63	70.06	68.50	66.94	65.38	63.81	62.25	60.69	59.13	57.56	56.00
<b>1920</b>	<b>1940</b>	72.38	70.81	69.25	67.69	66.13	64.56	63.00	61.44	59.88	58.31	56.75
<b>1940</b>	<b>1960</b>	73.13	71.56	70.00	68.44	66.88	65.31	63.75	62.19	60.63	59.06	57.50
<b>1960</b>	<b>1980</b>	73.88	72.31	70.75	69.19	67.63	66.06	64.50	62.94	61.38	59.81	58.25
<b>1980</b>	<b>2000</b>	74.63	73.06	71.50	69.94	68.38	66.81	65.25	63.69	62.13	60.56	59.00
<b>2000</b>	<b>2020</b>	75.38	73.81	72.25	70.69	69.13	67.56	66.00	64.44	62.88	61.31	59.75
<b>2020</b>	<b>2040</b>	76.13	74.56	73.00	71.44	69.88	68.31	66.75	65.19	63.63	62.06	60.50
<b>2040</b>	<b>2060</b>	76.88	75.31	73.75	72.19	70.63	69.06	67.50	65.94	64.38	62.81	61.25
<b>2060</b>	<b>2080</b>	77.63	76.06	74.50	72.94	71.38	69.81	68.25	66.69	65.13	63.56	62.00
<b>2080</b>	<b>2100</b>	78.38	76.81	75.25	73.69	72.13	70.56	69.00	67.44	65.88	64.31	62.75
<b>2100</b>	<b>2120</b>	79.13	77.56	76.00	74.44	72.88	71.31	69.75	68.19	66.63	65.06	63.50
<b>2120</b>	<b>2140</b>	79.88	78.31	76.75	75.19	73.63	72.06	70.50	68.94	67.38	65.81	64.25
<b>2140</b>	<b>2160</b>	80.63	79.06	77.50	75.94	74.38	72.81	71.25	69.69	68.13	66.56	65.00
<b>2160</b>	<b>2180</b>	81.38	79.81	78.25	76.69	75.13	73.56	72.00	70.44	68.88	67.31	65.75
<b>2180</b>	<b>2200</b>	82.13	80.56	79.00	77.44	75.88	74.31	72.75	71.19	69.63	68.06	66.50
<b>2200</b>	<b>2220</b>	82.88	81.31	79.75	78.19	76.63	75.06	73.50	71.94	70.38	68.81	67.25
<b>2220</b>	<b>2240</b>	83.63	82.06	80.50	78.94	77.38	75.81	74.25	72.69	71.13	69.56	68.00
<b>2240</b>	<b>2260</b>	84.38	82.81	81.25	79.69	78.13	76.56	75.00	73.44	71.88	70.31	68.75
<b>2260</b>	<b>2280</b>	85.13	83.56	82.00	80.44	78.88	77.31	75.75	74.19	72.63	71.06	69.50
<b>2280</b>	<b>2300</b>	85.88	84.31	82.75	81.19	79.63	78.06	76.50	74.94	73.38	71.81	70.25
<b>2300</b>	<b>2320</b>	86.63	85.06	83.50	81.94	80.38	78.81	77.25	75.69	74.13	72.56	71.00
<b>2320</b>	<b>2340</b>	87.38	85.81	84.25	82.69	81.13	79.56	78.00	76.44	74.88	73.31	71.75
<b>2340</b>	<b>2360</b>	88.13	86.56	85.00	83.44	81.88	80.31	78.75	77.19	75.63	74.06	72.50
<b>2360</b>	<b>2380</b>	88.88	87.31	85.75	84.19	82.63	81.06	79.50	77.94	76.38	74.81	73.25
<b>2380</b>	<b>2400</b>	89.63	88.06	86.50	84.94	83.38	81.81	80.25	78.69	77.13	75.56	74.00

\$2,400 and over use Table 3 on page 7

**MONTHLY Payroll Period**  
 (FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
<b>0</b>	<b>40</b>	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>40</b>	<b>80</b>	2.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>80</b>	<b>120</b>	3.75	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>120</b>	<b>160</b>	5.25	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>160</b>	<b>200</b>	6.75	3.63	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>200</b>	<b>240</b>	8.25	5.13	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>240</b>	<b>280</b>	9.75	6.63	3.50	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>280</b>	<b>320</b>	11.25	8.13	5.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>320</b>	<b>360</b>	12.75	9.63	6.50	3.38	0.25	0.00	0.00	0.00	0.00	0.00	0.00
<b>360</b>	<b>400</b>	14.25	11.13	8.00	4.88	1.75	0.00	0.00	0.00	0.00	0.00	0.00
<b>400</b>	<b>440</b>	15.75	12.63	9.50	6.38	3.25	0.13	0.00	0.00	0.00	0.00	0.00
<b>440</b>	<b>480</b>	17.25	14.13	11.00	7.88	4.75	1.63	0.00	0.00	0.00	0.00	0.00
<b>480</b>	<b>520</b>	18.75	15.63	12.50	9.38	6.25	3.13	0.00	0.00	0.00	0.00	0.00
<b>520</b>	<b>560</b>	20.25	17.13	14.00	10.88	7.75	4.63	1.50	0.00	0.00	0.00	0.00
<b>560</b>	<b>600</b>	21.75	18.63	15.50	12.38	9.25	6.13	3.00	0.00	0.00	0.00	0.00
<b>600</b>	<b>640</b>	23.25	20.13	17.00	13.88	10.75	7.63	4.50	1.38	0.00	0.00	0.00
<b>640</b>	<b>680</b>	24.75	21.63	18.50	15.38	12.25	9.13	6.00	2.88	0.00	0.00	0.00
<b>680</b>	<b>720</b>	26.25	23.13	20.00	16.88	13.75	10.63	7.50	4.38	1.25	0.00	0.00
<b>720</b>	<b>760</b>	27.75	24.63	21.50	18.38	15.25	12.13	9.00	5.88	2.75	0.00	0.00
<b>760</b>	<b>800</b>	29.25	26.13	23.00	19.88	16.75	13.63	10.50	7.38	4.25	1.13	0.00
<b>800</b>	<b>840</b>	30.75	27.63	24.50	21.38	18.25	15.13	12.00	8.88	5.75	2.63	0.00
<b>840</b>	<b>880</b>	32.25	29.13	26.00	22.88	19.75	16.63	13.50	10.38	7.25	4.13	1.00
<b>880</b>	<b>920</b>	33.75	30.63	27.50	24.38	21.25	18.13	15.00	11.88	8.75	5.63	2.50
<b>920</b>	<b>960</b>	35.25	32.13	29.00	25.88	22.75	19.63	16.50	13.38	10.25	7.13	4.00
<b>960</b>	<b>1,000</b>	36.75	33.63	30.50	27.38	24.25	21.13	18.00	14.88	11.75	8.63	5.50
<b>1,000</b>	<b>1,040</b>	38.25	35.13	32.00	28.88	25.75	22.63	19.50	16.38	13.25	10.13	7.00
<b>1,040</b>	<b>1,080</b>	39.75	36.63	33.50	30.38	27.25	24.13	21.00	17.88	14.75	11.63	8.50
<b>1,080</b>	<b>1,120</b>	41.25	38.13	35.00	31.88	28.75	25.63	22.50	19.38	16.25	13.13	10.00
<b>1,120</b>	<b>1,160</b>	42.75	39.63	36.50	33.38	30.25	27.13	24.00	20.88	17.75	14.63	11.50
<b>1,160</b>	<b>1,200</b>	44.25	41.13	38.00	34.88	31.75	28.63	25.50	22.38	19.25	16.13	13.00
<b>1,200</b>	<b>1,240</b>	45.75	42.63	39.50	36.38	33.25	30.13	27.00	23.88	20.75	17.63	14.50
<b>1,240</b>	<b>1,280</b>	47.25	44.13	41.00	37.88	34.75	31.63	28.50	25.38	22.25	19.13	16.00
<b>1,280</b>	<b>1,320</b>	48.75	45.63	42.50	39.38	36.25	33.13	30.00	26.88	23.75	20.63	17.50
<b>1,320</b>	<b>1,360</b>	50.25	47.13	44.00	40.88	37.75	34.63	31.50	28.38	25.25	22.13	19.00
<b>1,360</b>	<b>1,400</b>	51.75	48.63	45.50	42.38	39.25	36.13	33.00	29.88	26.75	23.63	20.50
<b>1,400</b>	<b>1,440</b>	53.25	50.13	47.00	43.88	40.75	37.63	34.50	31.38	28.25	25.13	22.00
<b>1,440</b>	<b>1,480</b>	54.75	51.63	48.50	45.38	42.25	39.13	36.00	32.88	29.75	26.63	23.50
<b>1,480</b>	<b>1,520</b>	56.25	53.13	50.00	46.88	43.75	40.63	37.50	34.38	31.25	28.13	25.00
<b>1,520</b>	<b>1,560</b>	57.75	54.63	51.50	48.38	45.25	42.13	39.00	35.88	32.75	29.63	26.50
<b>1,560</b>	<b>1,600</b>	59.25	56.13	53.00	49.88	46.75	43.63	40.50	37.38	34.25	31.13	28.00
<b>1,600</b>	<b>1,640</b>	60.75	57.63	54.50	51.38	48.25	45.13	42.00	38.88	35.75	32.63	29.50
<b>1,640</b>	<b>1,680</b>	62.25	59.13	56.00	52.88	49.75	46.63	43.50	40.38	37.25	34.13	31.00
<b>1,680</b>	<b>1,720</b>	63.75	60.63	57.50	54.38	51.25	48.13	45.00	41.88	38.75	35.63	32.50
<b>1,720</b>	<b>1,760</b>	65.25	62.13	59.00	55.88	52.75	49.63	46.50	43.38	40.25	37.13	34.00
<b>1,760</b>	<b>1,800</b>	66.75	63.63	60.50	57.38	54.25	51.13	48.00	44.88	41.75	38.63	35.50
<b>1,800</b>	<b>1,840</b>	68.25	65.13	62.00	58.88	55.75	52.63	49.50	46.38	43.25	40.13	37.00
<b>1,840</b>	<b>1,880</b>	69.75	66.63	63.50	60.38	57.25	54.13	51.00	47.88	44.75	41.63	38.50
<b>1,880</b>	<b>1,920</b>	71.25	68.13	65.00	61.88	58.75	55.63	52.50	49.38	46.25	43.13	40.00
<b>1,920</b>	<b>1,960</b>	72.75	69.63	66.50	63.38	60.25	57.13	54.00	50.88	47.75	44.63	41.50
<b>1,960</b>	<b>2,000</b>	74.25	71.13	68.00	64.88	61.75	58.63	55.50	52.38	49.25	46.13	43.00
<b>2,000</b>	<b>2,040</b>	75.75	72.63	69.50	66.38	63.25	60.13	57.00	53.88	50.75	47.63	44.50
<b>2,040</b>	<b>2,080</b>	77.25	74.13	71.00	67.88	64.75	61.63	58.50	55.38	52.25	49.13	46.00
<b>2,080</b>	<b>2,120</b>	78.75	75.63	72.50	69.38	66.25	63.13	60.00	56.88	53.75	50.63	47.50
<b>2,120</b>	<b>2,160</b>	80.25	77.13	74.00	70.88	67.75	64.63	61.50	58.38	55.25	52.13	49.00
<b>2,160</b>	<b>2,200</b>	81.75	78.63	75.50	72.38	69.25	66.13	63.00	59.88	56.75	53.63	50.50
<b>2,200</b>	<b>2,240</b>	83.25	80.13	77.00	73.88	70.75	67.63	64.50	61.38	58.25	55.13	52.00
<b>2,240</b>	<b>2,280</b>	84.75	81.63	78.50	75.38	72.25	69.13	66.00	62.88	59.75	56.63	53.50
<b>2,280</b>	<b>2,320</b>	86.25	83.13	80.00	76.88	73.75	70.63	67.50	64.38	61.25	58.13	55.00
<b>2,320</b>	<b>2,360</b>	87.75	84.63	81.50	78.38	75.25	72.13	69.00	65.88	62.75	59.63	56.50
<b>2,360</b>	<b>2,400</b>	89.25	86.13	83.00	79.88	76.75	73.63	70.50	67.38	64.25	61.13	58.00

(continued on page 15)

## MONTHLY Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
<b>2,400</b>	<b>2,440</b>	90.75	87.63	84.50	81.38	78.25	75.13	72.00	68.88	65.75	62.63	59.50
<b>2,440</b>	<b>2,480</b>	92.25	89.13	86.00	82.88	79.75	76.63	73.50	70.38	67.25	64.13	61.00
<b>2,480</b>	<b>2,520</b>	93.75	90.63	87.50	84.38	81.25	78.13	75.00	71.88	68.75	65.63	62.50
<b>2,520</b>	<b>2,560</b>	95.25	92.13	89.00	85.88	82.75	79.63	76.50	73.38	70.25	67.13	64.00
<b>2,560</b>	<b>2,600</b>	96.75	93.63	90.50	87.38	84.25	81.13	78.00	74.88	71.75	68.63	65.50
<b>2,600</b>	<b>2,640</b>	98.25	95.13	92.00	88.88	85.75	82.63	79.50	76.38	73.25	70.13	67.00
<b>2,640</b>	<b>2,680</b>	99.75	96.63	93.50	90.38	87.25	84.13	81.00	77.88	74.75	71.63	68.50
<b>2,680</b>	<b>2,720</b>	101.25	98.13	95.00	91.88	88.75	85.63	82.50	79.38	76.25	73.13	70.00
<b>2,720</b>	<b>2,760</b>	102.75	99.63	96.50	93.38	90.25	87.13	84.00	80.88	77.75	74.63	71.50
<b>2,760</b>	<b>2,800</b>	104.25	101.13	98.00	94.88	91.75	88.63	85.50	82.38	79.25	76.13	73.00
<b>2,800</b>	<b>2,840</b>	105.75	102.63	99.50	96.38	93.25	90.13	87.00	83.88	80.75	77.63	74.50
<b>2,840</b>	<b>2,880</b>	107.25	104.13	101.00	97.88	94.75	91.63	88.50	85.38	82.25	79.13	76.00
<b>2,880</b>	<b>2,920</b>	108.75	105.63	102.50	99.38	96.25	93.13	90.00	86.88	83.75	80.63	77.50
<b>2,920</b>	<b>2,960</b>	110.25	107.13	104.00	100.88	97.75	94.63	91.50	88.38	85.25	82.13	79.00
<b>2,960</b>	<b>3,000</b>	111.75	108.63	105.50	102.38	99.25	96.13	93.00	89.88	86.75	83.63	80.50
<b>3,000</b>	<b>3,040</b>	113.25	110.13	107.00	103.88	100.75	97.63	94.50	91.38	88.25	85.13	82.00
<b>3,040</b>	<b>3,080</b>	114.75	111.63	108.50	105.38	102.25	99.13	96.00	92.88	89.75	86.63	83.50
<b>3,080</b>	<b>3,120</b>	116.25	113.13	110.00	106.88	103.75	100.63	97.50	94.38	91.25	88.13	85.00
<b>3,120</b>	<b>3,160</b>	117.75	114.63	111.50	108.38	105.25	102.13	99.00	95.88	92.75	89.63	86.50
<b>3,160</b>	<b>3,200</b>	119.25	116.13	113.00	109.88	106.75	103.63	100.50	97.38	94.25	91.13	88.00
<b>3,200</b>	<b>3,240</b>	120.75	117.63	114.50	111.38	108.25	105.13	102.00	98.88	95.75	92.63	89.50
<b>3,240</b>	<b>3,280</b>	122.25	119.13	116.00	112.88	109.75	106.63	103.50	100.38	97.25	94.13	91.00
<b>3,280</b>	<b>3,320</b>	123.75	120.63	117.50	114.38	111.25	108.13	105.00	101.88	98.75	95.63	92.50
<b>3,320</b>	<b>3,360</b>	125.25	122.13	119.00	115.88	112.75	109.63	106.50	103.38	100.25	97.13	94.00
<b>3,360</b>	<b>3,400</b>	126.75	123.63	120.50	117.38	114.25	111.13	108.00	104.88	101.75	98.63	95.50
<b>3,400</b>	<b>3,440</b>	128.25	125.13	122.00	118.88	115.75	112.63	109.50	106.38	103.25	100.13	97.00
<b>3,440</b>	<b>3,480</b>	129.75	126.63	123.50	120.38	117.25	114.13	111.00	107.88	104.75	101.63	98.50
<b>3,480</b>	<b>3,520</b>	131.25	128.13	125.00	121.88	118.75	115.63	112.50	109.38	106.25	103.13	100.00
<b>3,520</b>	<b>3,560</b>	132.75	129.63	126.50	123.38	120.25	117.13	114.00	110.88	107.75	104.63	101.50
<b>3,560</b>	<b>3,600</b>	134.25	131.13	128.00	124.88	121.75	118.63	115.50	112.38	109.25	106.13	103.00
<b>3,600</b>	<b>3,640</b>	135.75	132.63	129.50	126.38	123.25	120.13	117.00	113.88	110.75	107.63	104.50
<b>3,640</b>	<b>3,680</b>	137.25	134.13	131.00	127.88	124.75	121.63	118.50	115.38	112.25	109.13	106.00
<b>3,680</b>	<b>3,720</b>	138.75	135.63	132.50	129.38	126.25	123.13	120.00	116.88	113.75	110.63	107.50
<b>3,720</b>	<b>3,760</b>	140.25	137.13	134.00	130.88	127.75	124.63	121.50	118.38	115.25	112.13	109.00
<b>3,760</b>	<b>3,800</b>	141.75	138.63	135.50	132.38	129.25	126.13	123.00	119.88	116.75	113.63	110.50
<b>3,800</b>	<b>3,840</b>	143.25	140.13	137.00	133.88	130.75	127.63	124.50	121.38	118.25	115.13	112.00
<b>3,840</b>	<b>3,880</b>	144.75	141.63	138.50	135.38	132.25	129.13	126.00	122.88	119.75	116.63	113.50
<b>3,880</b>	<b>3,920</b>	146.25	143.13	140.00	136.88	133.75	130.63	127.50	124.38	121.25	118.13	115.00
<b>3,920</b>	<b>3,960</b>	147.75	144.63	141.50	138.38	135.25	132.13	129.00	125.88	122.75	119.63	116.50
<b>3,960</b>	<b>4,000</b>	149.25	146.13	143.00	139.88	136.75	133.63	130.50	127.38	124.25	121.13	118.00
<b>4,000</b>	<b>4,040</b>	150.75	147.63	144.50	141.38	138.25	135.13	132.00	128.88	125.75	122.63	119.50
<b>4,040</b>	<b>4,080</b>	152.25	149.13	146.00	142.88	139.75	136.63	133.50	130.38	127.25	124.13	121.00
<b>4,080</b>	<b>4,120</b>	153.75	150.63	147.50	144.38	141.25	138.13	135.00	131.88	128.75	125.63	122.50
<b>4,120</b>	<b>4,160</b>	155.25	152.13	149.00	145.88	142.75	139.63	136.50	133.38	130.25	127.13	124.00
<b>4,160</b>	<b>4,200</b>	156.75	153.63	150.50	147.38	144.25	141.13	138.00	134.88	131.75	128.63	125.50
<b>4,200</b>	<b>4,240</b>	158.25	155.13	152.00	148.88	145.75	142.63	139.50	136.38	133.25	130.13	127.00
<b>4,240</b>	<b>4,280</b>	159.75	156.63	153.50	150.38	147.25	144.13	141.00	137.88	134.75	131.63	128.50
<b>4,280</b>	<b>4,320</b>	161.25	158.13	155.00	151.88	148.75	145.63	142.50	139.38	136.25	133.13	130.00
<b>4,320</b>	<b>4,360</b>	162.75	159.63	156.50	153.38	150.25	147.13	144.00	140.88	137.75	134.63	131.50
<b>4,360</b>	<b>4,400</b>	164.25	161.13	158.00	154.88	151.75	148.63	145.50	142.38	139.25	136.13	133.00
<b>4,400</b>	<b>4,440</b>	165.75	162.63	159.50	156.38	153.25	150.13	147.00	143.88	140.75	137.63	134.50
<b>4,440</b>	<b>4,480</b>	167.25	164.13	161.00	157.88	154.75	151.63	148.50	145.38	142.25	139.13	136.00
<b>4,480</b>	<b>4,520</b>	168.75	165.63	162.50	159.38	156.25	153.13	150.00	146.88	143.75	140.63	137.50
<b>4,520</b>	<b>4,560</b>	170.25	167.13	164.00	160.88	157.75	154.63	151.50	148.38	145.25	142.13	139.00
<b>4,560</b>	<b>4,600</b>	171.75	168.63	165.50	162.38	159.25	156.13	153.00	149.88	146.75	143.63	140.50
<b>4,600</b>	<b>4,640</b>	173.25	170.13	167.00	163.88	160.75	157.63	154.50	151.38	148.25	145.13	142.00
<b>4,640</b>	<b>4,680</b>	174.75	171.63	168.50	165.38	162.25	159.13	156.00	152.88	149.75	146.63	143.50
<b>4,680</b>	<b>4,720</b>	176.25	173.13	170.00	166.88	163.75	160.63	157.50	154.38	151.25	148.13	145.00
<b>4,720</b>	<b>4,760</b>	177.75	174.63	171.50	168.38	165.25	162.13	159.00	155.88	152.75	149.63	146.50
<b>4,760</b>	<b>4,800</b>	179.25	176.13	173.00	169.88	166.75	163.63	160.50	157.38	154.25	151.13	148.00

**\$4,800 and over use Table 4 on page 7**

**DAILY or MISCELLANEOUS Payroll Period**

(FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
0	3	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	6	0.17	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	9	0.28	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	12	0.39	0.25	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	15	0.51	0.36	0.22	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	18	0.62	0.47	0.33	0.19	0.04	0.00	0.00	0.00	0.00	0.00	0.00
18	21	0.73	0.59	0.44	0.30	0.15	0.01	0.00	0.00	0.00	0.00	0.00
21	24	0.84	0.70	0.56	0.41	0.27	0.12	0.00	0.00	0.00	0.00	0.00
24	27	0.96	0.81	0.67	0.52	0.38	0.24	0.09	0.00	0.00	0.00	0.00
27	30	1.07	0.92	0.78	0.64	0.49	0.35	0.20	0.06	0.00	0.00	0.00
30	33	1.18	1.04	0.89	0.75	0.60	0.46	0.32	0.17	0.03	0.00	0.00
33	36	1.29	1.15	1.01	0.86	0.72	0.57	0.43	0.28	0.14	0.00	0.00
36	39	1.41	1.26	1.12	0.97	0.83	0.69	0.54	0.40	0.25	0.11	0.00
39	42	1.52	1.37	1.23	1.09	0.94	0.80	0.65	0.51	0.36	0.22	0.08
42	45	1.63	1.49	1.34	1.20	1.05	0.91	0.77	0.62	0.48	0.33	0.19
45	48	1.74	1.60	1.46	1.31	1.17	1.02	0.88	0.73	0.59	0.45	0.30
48	51	1.86	1.71	1.57	1.42	1.28	1.14	0.99	0.85	0.70	0.56	0.41
51	54	1.97	1.82	1.68	1.54	1.39	1.25	1.10	0.96	0.81	0.67	0.53
54	57	2.08	1.94	1.79	1.65	1.50	1.36	1.22	1.07	0.93	0.78	0.64
57	60	2.19	2.05	1.91	1.76	1.62	1.47	1.33	1.18	1.04	0.90	0.75
60	63	2.31	2.16	2.02	1.87	1.73	1.59	1.44	1.30	1.15	1.01	0.86
63	66	2.42	2.27	2.13	1.99	1.84	1.70	1.55	1.41	1.26	1.12	0.98
66	69	2.53	2.39	2.24	2.10	1.95	1.81	1.67	1.52	1.38	1.23	1.09
69	72	2.64	2.50	2.36	2.21	2.07	1.92	1.78	1.63	1.49	1.35	1.20
72	75	2.76	2.61	2.47	2.32	2.18	2.04	1.89	1.75	1.60	1.46	1.31
75	78	2.87	2.72	2.58	2.44	2.29	2.15	2.00	1.86	1.71	1.57	1.43
78	81	2.98	2.84	2.69	2.55	2.40	2.26	2.12	1.97	1.83	1.68	1.54
81	84	3.09	2.95	2.81	2.66	2.52	2.37	2.23	2.08	1.94	1.80	1.65
84	87	3.21	3.06	2.92	2.77	2.63	2.49	2.34	2.20	2.05	1.91	1.76
87	90	3.32	3.17	3.03	2.89	2.74	2.60	2.45	2.31	2.16	2.02	1.88
90	93	3.43	3.29	3.14	3.00	2.85	2.71	2.57	2.42	2.28	2.13	1.99
93	96	3.54	3.40	3.26	3.11	2.97	2.82	2.68	2.53	2.39	2.25	2.10
96	99	3.66	3.51	3.37	3.22	3.08	2.94	2.79	2.65	2.50	2.36	2.21
99	102	3.77	3.62	3.48	3.34	3.19	3.05	2.90	2.76	2.61	2.47	2.33
102	105	3.88	3.74	3.59	3.45	3.30	3.16	3.02	2.87	2.73	2.58	2.44
105	108	3.99	3.85	3.71	3.56	3.42	3.27	3.13	2.98	2.84	2.70	2.55
108	111	4.11	3.96	3.82	3.67	3.53	3.39	3.24	3.10	2.95	2.81	2.66
111	114	4.22	4.07	3.93	3.79	3.64	3.50	3.35	3.21	3.06	2.92	2.78
114	117	4.33	4.19	4.04	3.90	3.75	3.61	3.47	3.32	3.18	3.03	2.89
117	120	4.44	4.30	4.16	4.01	3.87	3.72	3.58	3.43	3.29	3.15	3.00
120	123	4.56	4.41	4.27	4.12	3.98	3.84	3.69	3.55	3.40	3.26	3.11
123	126	4.67	4.52	4.38	4.24	4.09	3.95	3.80	3.66	3.51	3.37	3.23
126	129	4.78	4.64	4.49	4.35	4.20	4.06	3.92	3.77	3.63	3.48	3.34
129	132	4.89	4.75	4.61	4.46	4.32	4.17	4.03	3.88	3.74	3.60	3.45
132	135	5.01	4.86	4.72	4.57	4.43	4.29	4.14	4.00	3.85	3.71	3.56
135	138	5.12	4.97	4.83	4.69	4.54	4.40	4.25	4.11	3.96	3.82	3.68
138	141	5.23	5.09	4.94	4.80	4.65	4.51	4.37	4.22	4.08	3.93	3.79
141	144	5.34	5.20	5.06	4.91	4.77	4.62	4.48	4.33	4.19	4.05	3.90
144	147	5.46	5.31	5.17	5.02	4.88	4.74	4.59	4.45	4.30	4.16	4.01
147	150	5.57	5.42	5.28	5.14	4.99	4.85	4.70	4.56	4.41	4.27	4.13
150	153	5.68	5.54	5.39	5.25	5.10	4.96	4.82	4.67	4.53	4.38	4.24
153	156	5.79	5.65	5.51	5.36	5.22	5.07	4.93	4.78	4.64	4.50	4.35
156	159	5.91	5.76	5.62	5.47	5.33	5.19	5.04	4.90	4.75	4.61	4.46
159	162	6.02	5.87	5.73	5.59	5.44	5.30	5.15	5.01	4.86	4.72	4.58
162	165	6.13	5.99	5.84	5.70	5.55	5.41	5.27	5.12	4.98	4.83	4.69
165	168	6.24	6.10	5.96	5.81	5.67	5.52	5.38	5.23	5.09	4.95	4.80
168	171	6.36	6.21	6.07	5.92	5.78	5.64	5.49	5.35	5.20	5.06	4.91
171	174	6.47	6.32	6.18	6.04	5.89	5.75	5.60	5.46	5.31	5.17	5.03
174	177	6.58	6.44	6.29	6.15	6.00	5.86	5.72	5.57	5.43	5.28	5.14
177	180	6.69	6.55	6.41	6.26	6.12	5.97	5.83	5.68	5.54	5.40	5.25

(continued on page 17)



## DAILY or MISCELLANEOUS Payroll Period

(FOR WAGES PAID ON OR AFTER January 1, 2014)

If the wages are-		And the number of withholding allowances claimed is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is-										
<b>180</b>	<b>183</b>	6.81	6.66	6.52	6.37	6.23	6.09	5.94	5.80	5.65	5.51	5.36
<b>183</b>	<b>186</b>	6.92	6.77	6.63	6.49	6.34	6.20	6.05	5.91	5.76	5.62	5.48
<b>186</b>	<b>189</b>	7.03	6.89	6.74	6.60	6.45	6.31	6.17	6.02	5.88	5.73	5.59
<b>189</b>	<b>192</b>	7.14	7.00	6.86	6.71	6.57	6.42	6.28	6.13	5.99	5.85	5.70
<b>192</b>	<b>195</b>	7.26	7.11	6.97	6.82	6.68	6.54	6.39	6.25	6.10	5.96	5.81
<b>195</b>	<b>198</b>	7.37	7.22	7.08	6.94	6.79	6.65	6.50	6.36	6.21	6.07	5.93
<b>198</b>	<b>201</b>	7.48	7.34	7.19	7.05	6.90	6.76	6.62	6.47	6.33	6.18	6.04
<b>201</b>	<b>204</b>	7.59	7.45	7.31	7.16	7.02	6.87	6.73	6.58	6.44	6.30	6.15
<b>204</b>	<b>207</b>	7.71	7.56	7.42	7.27	7.13	6.99	6.84	6.70	6.55	6.41	6.26
<b>207</b>	<b>210</b>	7.82	7.67	7.53	7.39	7.24	7.10	6.95	6.81	6.66	6.52	6.38
<b>210</b>	<b>213</b>	7.93	7.79	7.64	7.50	7.35	7.21	7.07	6.92	6.78	6.63	6.49
<b>213</b>	<b>216</b>	8.04	7.90	7.76	7.61	7.47	7.32	7.18	7.03	6.89	6.75	6.60
<b>216</b>	<b>219</b>	8.16	8.01	7.87	7.72	7.58	7.44	7.29	7.15	7.00	6.86	6.71
<b>219</b>	<b>222</b>	8.27	8.12	7.98	7.84	7.69	7.55	7.40	7.26	7.11	6.97	6.83
<b>222</b>	<b>225</b>	8.38	8.24	8.09	7.95	7.80	7.66	7.52	7.37	7.23	7.08	6.94
<b>225</b>	<b>228</b>	8.49	8.35	8.21	8.06	7.92	7.77	7.63	7.48	7.34	7.20	7.05
<b>228</b>	<b>231</b>	8.61	8.46	8.32	8.17	8.03	7.89	7.74	7.60	7.45	7.31	7.16
<b>231</b>	<b>234</b>	8.76	8.57	8.43	8.29	8.14	8.00	7.85	7.71	7.56	7.42	7.28
<b>234</b>	<b>237</b>	8.90	8.72	8.54	8.40	8.25	8.11	7.97	7.82	7.68	7.53	7.39
<b>237</b>	<b>240</b>	9.04	8.86	8.67	8.51	8.37	8.22	8.08	7.93	7.79	7.65	7.50
<b>240</b>	<b>243</b>	9.18	9.00	8.82	8.63	8.48	8.34	8.19	8.05	7.90	7.76	7.61
<b>243</b>	<b>246</b>	9.33	9.14	8.96	8.78	8.59	8.45	8.30	8.16	8.01	7.87	7.73
<b>246</b>	<b>249</b>	9.47	9.29	9.10	8.92	8.74	8.56	8.42	8.27	8.13	7.98	7.84
<b>249</b>	<b>252</b>	9.61	9.43	9.24	9.06	8.88	8.70	8.53	8.38	8.24	8.10	7.95
<b>252</b>	<b>255</b>	9.75	9.57	9.39	9.20	9.02	8.84	8.66	8.50	8.35	8.21	8.06
<b>255</b>	<b>258</b>	9.90	9.71	9.53	9.35	9.16	8.98	8.80	8.62	8.46	8.32	8.18
<b>258</b>	<b>261</b>	10.04	9.86	9.67	9.49	9.31	9.12	8.94	8.76	8.58	8.43	8.29
<b>261</b>	<b>264</b>	10.18	10.00	9.81	9.63	9.45	9.27	9.08	8.90	8.72	8.55	8.40
<b>264</b>	<b>267</b>	10.32	10.14	9.96	9.77	9.59	9.41	9.23	9.04	8.86	8.68	8.51
<b>267</b>	<b>270</b>	10.47	10.28	10.10	9.92	9.73	9.55	9.37	9.19	9.00	8.82	8.64
<b>270</b>	<b>273</b>	10.61	10.43	10.24	10.06	9.88	9.69	9.51	9.33	9.15	8.96	8.78
<b>273</b>	<b>276</b>	10.75	10.57	10.38	10.20	10.02	9.84	9.65	9.47	9.29	9.11	8.92
<b>276</b>	<b>279</b>	10.89	10.71	10.53	10.34	10.16	9.98	9.80	9.61	9.43	9.25	9.07
<b>279</b>	<b>282</b>	11.04	10.85	10.67	10.49	10.30	10.12	9.94	9.76	9.57	9.39	9.21
<b>282</b>	<b>285</b>	11.18	11.00	10.81	10.63	10.45	10.26	10.08	9.90	9.72	9.53	9.35
<b>285</b>	<b>288</b>	11.32	11.14	10.95	10.77	10.59	10.41	10.22	10.04	9.86	9.68	9.49
<b>288</b>	<b>291</b>	11.46	11.28	11.10	10.91	10.73	10.55	10.37	10.18	10.00	9.82	9.64
<b>291</b>	<b>294</b>	11.61	11.42	11.24	11.06	10.87	10.69	10.51	10.33	10.14	9.96	9.78
<b>294</b>	<b>297</b>	11.75	11.57	11.38	11.20	11.02	10.83	10.65	10.47	10.29	10.10	9.92
<b>297</b>	<b>300</b>	11.89	11.71	11.52	11.34	11.16	10.98	10.79	10.61	10.43	10.25	10.06
<b>300</b>	<b>303</b>	12.03	11.85	11.67	11.48	11.30	11.12	10.94	10.75	10.57	10.39	10.21
<b>303</b>	<b>306</b>	12.18	11.99	11.81	11.63	11.44	11.26	11.08	10.90	10.71	10.53	10.35
<b>306</b>	<b>309</b>	12.32	12.14	11.95	11.77	11.59	11.40	11.22	11.04	10.86	10.67	10.49
<b>309</b>	<b>312</b>	12.46	12.28	12.09	11.91	11.73	11.55	11.36	11.18	11.00	10.82	10.63
<b>312</b>	<b>315</b>	12.60	12.42	12.24	12.05	11.87	11.69	11.51	11.32	11.14	10.96	10.78
<b>315</b>	<b>318</b>	12.75	12.56	12.38	12.20	12.01	11.83	11.65	11.47	11.28	11.10	10.92
<b>318</b>	<b>321</b>	12.89	12.71	12.52	12.34	12.16	11.97	11.79	11.61	11.43	11.24	11.06
<b>321</b>	<b>324</b>	13.03	12.85	12.66	12.48	12.30	12.12	11.93	11.75	11.57	11.39	11.20
<b>324</b>	<b>327</b>	13.17	12.99	12.81	12.62	12.44	12.26	12.08	11.89	11.71	11.53	11.35
<b>327</b>	<b>330</b>	13.32	13.13	12.95	12.77	12.58	12.40	12.22	12.04	11.85	11.67	11.49
<b>330</b>	<b>333</b>	13.46	13.28	13.09	12.91	12.73	12.54	12.36	12.18	12.00	11.81	11.63
<b>333</b>	<b>336</b>	13.60	13.42	13.23	13.05	12.87	12.69	12.50	12.32	12.14	11.96	11.77
<b>336</b>	<b>339</b>	13.74	13.56	13.38	13.19	13.01	12.83	12.65	12.46	12.28	12.10	11.92
<b>339</b>	<b>342</b>	13.89	13.70	13.52	13.34	13.15	12.97	12.79	12.61	12.42	12.24	12.06
<b>342</b>	<b>345</b>	14.03	13.85	13.66	13.48	13.30	13.11	12.93	12.75	12.57	12.38	12.20
<b>345</b>	<b>348</b>	14.17	13.99	13.80	13.62	13.44	13.26	13.07	12.89	12.71	12.53	12.34
<b>348</b>	<b>351</b>	14.31	14.13	13.95	13.76	13.58	13.40	13.22	13.03	12.85	12.67	12.49
<b>351</b>	<b>354</b>	14.46	14.27	14.09	13.91	13.72	13.54	13.36	13.18	12.99	12.81	12.63
<b>354</b>	<b>357</b>	14.60	14.42	14.23	14.05	13.87	13.68	13.50	13.32	13.14	12.95	12.77
<b>357</b>	<b>360</b>	14.74	14.56	14.37	14.19	14.01	13.83	13.64	13.46	13.28	13.10	12.91

**\$360 and over use Table 8 on page 7**

**State of Rhode Island and Providence Plantations  
Employee's Withholding Allowance Certificate**

If you have more than one job or your spouse works, you should figure the total number of allowances you are entitled to claim. Your withholding usually will be more accurate if you claim all of your allowances on the Form RI W-4 for the highest-paying job and claim zero on all of your other RI W-4 forms. You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld. Also, keep in mind that based on the personal income tax system in effect as of January 1, 2011, if your annual wages exceed \$211,300, your exemption amount will be phased out and be equal to zero.

**Line 1: Figure your personal allowances (including allowances for dependents)**

- A. No one else can claim me as a dependent. If yes, enter "1" on line 1A..... 1A. \_\_\_\_\_
- B. I can claim my spouse as a dependent. If yes, enter "1" on line 1B..... 1B. \_\_\_\_\_
- C. Enter the number of dependents (other than you or your spouse) you will claim on your tax return..... 1C. \_\_\_\_\_
- D. Enter any additional allowances (review carefully to avoid underwithholding) ..... 1D. \_\_\_\_\_
- E. Add lines A, B, C and D and enter here. However, if line E is more than 10, enter 10.  
This is the total number of personal allowances to which you are entitled. Enter on line 1 below..... 1E. \_\_\_\_\_

**Line 2: Additional withholding amounts**

If you want additional withholding taken out of your pay, enter that dollar amount which is to be withheld **each pay period** on line 2 below.

**Line 3: Exempt Taxpayer**

**Exempt Status #1**

If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2014:

- a) Last year I had a right to a refund of all Rhode Island income tax withheld because I had **no** tax liability **AND**
- b) This year I expect a refund of all Rhode Island income tax because I expect to have **no** tax liability.

**If you meet both of the above conditions, write "EXEMPT" on line 3 below.**

**Exempt Status #2**

If you are the spouse of a servicemember stationed in Rhode Island, your wages may be exempt under the Military Spouses Residency Relief Act. If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2014.

- a) You moved to Rhode Island solely to be with your servicemember spouse in compliance with military orders sending the servicemember to Rhode Island **AND**
- b) You have the same non-Rhode Island domicile as your servicemember spouse.

**If you meet both of the above conditions, write "EXEMPT-MS" on line 3 below.**

**NOTE:**

**If you claim "EXEMPT" or "EXEMPT-MS" on line 3, you must complete Form RI W-4 each year. Otherwise, Form RI W-4 only needs to be completed if you are making changes to your withholding allowance.**

<b>RI W-4</b>	<b>State of Rhode Island and Providence Plantations Employee's Withholding Allowance Certificate</b>	<b>2014</b>
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PLEASE PRINT

Name - first, middle initial, last \_\_\_\_\_

Present home address (Number and street, including apartment number or rural route) \_\_\_\_\_

City, town or post office \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Your social security number \_\_\_\_\_

- 1. Enter the number of allowances from line 1E above ..... 1. \_\_\_\_\_
- 2. Enter any additional dollar amount which you would like withheld from your pay ..... 2. \$ \_\_\_\_\_
- 3. If you meet the conditions above, write "EXEMPT" or "EXEMPT-MS" whichever applies ..... 3. \_\_\_\_\_

**Employee:**  
File this form with your employer to adjust your Rhode Island withholding. You should make a copy for your own records.

**Employer:**  
Keep this certificate with your payroll records. The form must be available to the Division of Taxation upon request.

Under penalties of perjury, I declare that I have examined this certificate, and to the best of my knowledge and belief, it is true, correct and complete.

Employee  
Signature   ⇒

Date