## Use these tables in completing the withholding calculation.

**TABLE A - EXEMPTIONS\*** 

Withholding Code A

Withholding Code A		Withholding Code B			Withholding Code C			Withholding Code F		
ANNUAL SALARY	EXEMPTION	ANNUAL SALARY		EXEMPTION	ANNUAL SALARY		EXEMPTION	ANNUAL SALARY		EXEMPTION
MORE THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$0 \$24,000	\$12,000	\$0	\$38,000	\$19,000	\$0	\$48,000	\$24,000	\$0	\$26,000	\$13,000
\$24,000 \$25,000	\$11,000	\$38,000	\$39,000	\$18,000	\$48,000	\$49,000	\$23,000	\$26,000	\$27,000	\$12,000
\$25,000 \$26,000	\$10,000	\$39,000	\$40,000	\$17,000	\$49,000	\$50,000	\$22,000	\$27,000	\$28,000	\$11,000
\$26,000 \$27,000	\$9,000	\$40,000	\$41,000	\$16,000	\$50,000	\$51,000	\$21,000	\$28,000	\$29,000	\$10,000
\$27,000 \$28,000	\$8,000	\$41,000	\$42,000	\$15,000	\$51,000	\$52,000	\$20,000	\$29,000	\$30,000	\$9,000
\$28,000 \$29,000	\$7,000	\$42,000	\$43,000	\$14,000	\$52,000	\$53,000	\$19,000	\$30,000	\$31,000	\$8,000
\$29,000 \$30,000	\$6,000	\$43,000	\$44,000	\$13,000	\$53,000	\$54,000	\$18,000	\$31,000	\$32,000	\$7,000
\$30,000 \$31,000	\$5,000	\$44,000	\$45,000	\$12,000	\$54,000	\$55,000	\$17,000	\$32,000	\$33,000	\$6,000
\$31,000 \$32,000	\$4,000	\$45,000	\$46,000	\$11,000	\$55,000	\$56,000	\$16,000	\$33,000	\$34,000	\$5,000
\$32,000 \$33,000	\$3,000	\$46,000	\$47,000	\$10,000	\$56,000	\$57,000	\$15,000	\$34,000	\$35,000	\$4,000
\$33,000 \$34,000	\$2,000	\$47,000	\$48,000	\$9,000	\$57,000	\$58,000	\$14,000	\$35,000	\$36,000	\$3,000
\$34,000 \$35,000	\$1,000	\$48,000	\$49,000	\$8,000	\$58,000	\$59,000	\$13,000	\$36,000	\$37,000	\$2,000
\$35,000 and up	\$0	\$49,000	\$50,000	\$7,000	\$59,000	\$60,000	\$12,000	\$37,000	\$38,000	\$1,000
		\$50,000	\$51,000	\$6,000	\$60,000	\$61,000	\$11,000	\$38,000	and up	\$0
		\$51,000	\$52,000	\$5,000	\$61,000	\$62,000	\$10,000			
		\$52,000	\$53,000	\$4,000	\$62,000	\$63,000	\$9,000			
		\$53,000	\$54,000	\$3,000	\$63,000	\$64,000	\$8,000			
		\$54,000	\$55,000	\$2,000	\$64,000	\$65,000	\$7,000			
		\$55,000	\$56,000	\$1,000	\$65,000	\$66,000	\$6,000			
		\$56,000	and up	\$0	\$66,000	\$67,000	\$5,000			
					\$67,000	\$68,000	\$4,000			
					\$68,000	\$69,000	\$3,000			
					\$69,000	\$70,000	\$2,000			
					\$70,000	\$71,000	\$1,000			
					\$71,000	and up	\$0			

<sup>\*</sup> For Withholding Code D, the exemption is \$0

## **TABLE B - PERSONAL TAX CREDITS\***

Withholding Code A		Withholding Code B			Withholding Code C			Withholding Code F		
ANNUAL SALARY	CREDIT %	ANNUAL SALARY		CREDIT %	ANNUAL SALARY		CREDIT %	ANNUAL SALARY		CREDIT %
MORE THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO		MORE THAN	LESS THAN OR EQUAL TO	
\$12,000 \$15,000	0.75	\$19,000	\$24,000	0.75	\$24,000	\$30,000	0.75	\$13,000	\$16,300	0.75
\$15,000 \$15,500	0.70	\$24,000	\$24,500	0.70	\$30,000	\$30,500	0.70	\$16,300	\$16,800	0.70
\$15,500 \$16,000	0.65	\$24,500	\$25,000	0.65	\$30,500	\$31,000	0.65	\$16,800	\$17,300	0.65
\$16,000 \$16,500	0.60	\$25,000	\$25,500	0.60	\$31,000	\$31,500	0.60	\$17,300	\$17,800	0.60
\$16,500 \$17,000	0.55	\$25,500	\$26,000	0.55	\$31,500	\$32,000	0.55	\$17,800	\$18,300	0.55
\$17,000 \$17,500	0.50	\$26,000	\$26,500	0.50	\$32,000	\$32,500	0.50	\$18,300	\$18,800	0.50
\$17,500 \$18,000	0.45	\$26,500	\$27,000	0.45	\$32,500	\$33,000	0.45	\$18,800	\$19,300	0.45
\$18,000 \$18,500	0.40	\$27,000	\$27,500	0.40	\$33,000	\$33,500	0.40	\$19,300	\$19,800	0.40
\$18,500 \$20,000	0.35	\$27,500	\$34,000	0.35	\$33,500	\$40,000	0.35	\$19,800	\$21,700	0.35
\$20,000 \$20,500	0.30	\$34,000	\$34,500	0.30	\$40,000	\$40,500	0.30	\$21,700	\$22,200	0.30
\$20,500 \$21,000	0.25	\$34,500	\$35,000	0.25	\$40,500	\$41,000	0.25	\$22,200	\$22,700	0.25
\$21,000 \$21,500	0.20	\$35,000	\$35,500	0.20	\$41,000	\$41,500	0.20	\$22,700	\$23,200	0.20
\$21,500 \$25,000	0.15	\$35,500	\$44,000	0.15	\$41,500	\$50,000	0.15	\$23,200	\$27,100	0.15
\$25,000 \$25,500	0.14	\$44,000	\$44,500	0.14	\$50,000	\$50,500	0.14	\$27,100	\$27,600	0.14
\$25,500 \$26,000	0.13	\$44,500	\$45,000	0.13	\$50,500	\$51,000	0.13	\$27,600	\$28,100	0.13
\$26,000 \$26,500	0.12	\$45,000	\$45,500	0.12	\$51,000	\$51,500	0.12	\$28,100	\$28,600	0.12
\$26,500 \$27,000	0.11	\$45,500	\$46,000	0.11	\$51,500	\$52,000	0.11	\$28,600	\$29,100	0.11
\$27,000 \$48,000	0.10	\$46,000	\$74,000	0.10	\$52,000	\$96,000	0.10	\$29,100	\$52,000	0.10
\$48,000 \$48,500	0.09	\$74,000	\$74,500	0.09	\$96,000	\$96,500	0.09	\$52,000	\$52,500	0.09
\$48,500 \$49,000	0.08	\$74,500	\$75,000	0.08	\$96,500	\$97,000	0.08	\$52,500	\$53,000	0.08
\$49,000 \$49,500	0.07	\$75,000	\$75,500	0.07	\$97,000	\$97,500	0.07	\$53,000	\$53,500	0.07
\$49,500 \$50,000	0.06	\$75,500	\$76,000	0.06	\$97,500	\$98,000	0.06	\$53,500	\$54,000	0.06
\$50,000 \$50,500	0.05	\$76,000	\$76,500	0.05	\$98,000	\$98,500	0.05	\$54,000	\$54,500	0.05
\$50,500 \$51,000	0.04	\$76,500	\$77,000	0.04	\$98,500	\$99,000	0.04	\$54,500	\$55,000	0.04
\$51,000 \$51,500	0.03	\$77,000	\$77,500	0.03	\$99,000	\$99,500	0.03	\$55,000	\$55,500	0.03
\$51,500 \$52,000	0.02	\$77,500	\$78,000	0.02	\$99,500	\$100,000	0.02	\$55,500	\$56,000	0.02
\$52,000 \$52,500	0.01	\$78,000	\$78,500	0.01	\$100,000	\$100,500	0.01	\$56,000	\$56,500	0.01
\$52,500 and up	0.00	\$78,500	and up	0.00	\$100,500	and up	0.00	\$56,500	and up	0.00

 $<sup>^{\</sup>star}$  For Withholding Code D, the exemption is \$0  $\,$