

**RETIREMENT**  
6% OF THE GROSS AMOUNT

**FEDERAL PERCENTAGE METHOD**

**FEDERAL:** Deduct: Retirement, Health Insurance and any \*Deferred Items.  
(Amount for each allowance claimed \$266.67)

**FEDERAL FLAT RATE METHOD**

Flat Rate = 25%

**MONTHLY** Payroll Period

**SINGLE** person (including head of household)-

If the amount of wages (after subtracting withholding allowances) is:

Not over	\$221	...	\$0		
Over	-	But not over-		of excess over-	
\$221	-	\$817	..	10%	-
\$817	-	\$2,625	..	\$59.60 plus 15%	-
\$2,625	-	\$5,813	..	\$330.80 plus 25%	-
\$5,813	-	\$12,663	..	\$1,127.80 plus 28%	-
\$12,663	-	\$27,354	..	\$3,045.80 plus 33%	-
\$27,354	.....	\$7,893.83	plus	35%	-

**MARRIED** person-

If the amount of wages (after subtracting withholding allowances) is:

Not over	\$667	..	\$0		
Over	-	But not over-		of excess over-	
\$667	-	\$1,883	..	10%	-
\$1,883	-	\$5,517	..	\$121.60 plus 15%	-
\$5,517	-	\$10,063	..	\$666.70 plus 25%	-
\$10,063	-	\$15,800	..	\$1,803.20 plus 28%	-
\$15,800	-	\$27,771	..	\$3,409.56 plus 33%	-
\$27,771	.....	\$7,359.99	plus	35%	-

**STATE PERCENTAGE METHOD**

**STATE:** Deduct: Retirement, Health Insurance and any \*Deferred Items.  
(Round off the final result of calculations to the nearest whole dollar.)

**STATE FLAT RATE METHOD**

Flat Rate = 6%

**MONTHLY** Payroll Period

**SINGLE PERSON**

If monthly income is less than \$5,000.00, use \$208.33 for each allowance claimed. If \$5,000.00 or more, use \$166.67.

If the wage in excess of allowance amount is:

Over	But not over	wage	Product
-0-	\$250.00	...	-0-
\$250.00	\$1,312.50	...	6% less \$15.00
\$1,312.50	\$5,250.00	...	7% less \$28.13
\$5,250.00	\$10,250.00	...	7.75% less \$67.51
\$10,250.00	.....	8.25% less	\$118.76

**HEAD OF HOUSEHOLD**

If monthly income is less than \$6,666.67, use \$208.33 for each allowance claimed. If \$6,666.67 or more, use \$166.67.

If the wage in excess of allowance amount is:

Over	But not over	wage	Product
-0-	\$366.67	...	-0-
\$366.67	\$1,783.33	...	6% less \$22.00
\$1,783.33	\$7,033.33	...	7% less \$39.83
\$7,033.33	\$13,700.00	...	7.75% less \$92.58
\$13,700.00	.....	8.25% less	\$161.08

**MARRIED OR QUALIFYING WIDOW(ER)**

If monthly income is less than \$4,166.67, use \$208.33 for each allowance claimed. If \$4,166.67 or more, use \$166.67.

If the wage in excess of allowance amount is:

Over	But not over	wage	Product
-0-	\$250.00	...	-0-
\$250.00	\$1,135.42	...	6% less \$15.00
\$1,135.42	\$4,416.67	...	7% less \$26.35
\$4,416.67	\$8,583.33	...	7.75% less \$59.48
\$8,583.33	.....	8.25% less	\$102.40

**SOCIAL SECURITY**

**SOCIAL SECURITY:** Deduct: Health Insurance, 094, 098, 445, 446, 448, 449, 450, 451, 452 and 454 deduction codes.

Type	Ceiling	%	Type	Ceiling	%	Type	Ceiling	%
OASDI	\$90,000.00	6.20%	HI	No Ceiling	1.45%	MQFE	No Ceiling	1.45%

**EARNED INCOME CREDIT**

**EIC:** Deduct: Retirement, Health Insurance and any \*Deferred Items.

**MONTHLY** Payroll Period

**EIC = 3**

**SINGLE or HEAD OF HOUSEHOLD**

If the amount of wages (before deducting withholding allowances) is:

Over-	But not over-	
\$0	\$652	.. 20.40% of wages
\$652	\$1,197	.. \$133
\$1,197	.....	\$133 less 9.588% of wages in excess of \$1,197

**EIC = 2**

**MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:

Over-	But not over-	
\$0	\$652	.. 20.40% of wages
\$652	\$1,364	.. \$133
\$1,364	.....	\$133 less 9.588% of wages in excess of \$1,364

**EIC = 1**

**MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:

Over-	But not over-	
\$0	\$326	.. 20.40% of wages
\$326	\$682	.. \$67
\$682	.....	\$67 less 9.588% of wages in excess of \$682

\*DEFERRED ITEMS: 001, 002, 003, 004, 094, 098, 200, 225, 249, 400, 401, 403, 404, 405, 407, 408, 445, 446, 448, 449, 450, 451, 452 and 454.

\*\* Deduction Codes 400 - 408 are the Health Insurance Codes.