

2008 Withholding Charts

Federal Tax Chart

TABLE 4 - MONTHLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0	
<u>Over -</u>	<u>But Not Over -</u>		<u>Of Excess Over</u>
\$221	\$858	10%	\$221
\$858	\$2,830	\$63.70 plus 15%	\$858
\$2,830	\$6,644	\$359.50 plus 25%	\$2,830
\$6,644	\$13,875	\$1,313.00 plus 28%	\$6,644
\$13,875	\$29,971	\$3,337.68 plus 33%	\$13,875
\$29,971	. . . .	\$8,649.36 plus 35%	\$29,971

(b) MARRIED person -

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$667		\$0	
<u>Over -</u>	<u>But Not Over -</u>		<u>Of Excess Over</u>
\$667	\$1,963	10%	\$667
\$1,963	\$6,013	\$129.60 plus 15%	\$1,963
\$6,013	\$11,488	\$737.10 plus 25%	\$6,013
\$11,488	\$17,308	\$2,105.85 plus 28%	\$11,488
\$17,308	\$30,425	\$3,735.45 plus 33%	\$17,308
\$30,425	. . . .	\$8,064.06 plus 35%	\$30,425

Exempt Allowance \$291.67
FICA - 6.2% - \$102,000 Base Limit
Medicare - 1.45% - No Limit

State Tax Chart

TABLE 4 - MONTHLY Payroll Period

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

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$308		\$0	
<u>Over -</u>	<u>But Not Over -</u>		<u>Of Excess Over</u>
\$308	\$2,883	2.10%	\$308
\$2,883	\$6,067	\$54.08 plus 3.92%	\$2,883
\$6,067	\$13,858	\$178.89 plus 4.34%	\$6,067
\$13,858	\$29,933	\$517.02 plus 5.04%	\$13,858
\$29,933	. . . .	\$1,327.20 plus 5.54%	\$29,933

(b) MARRIED person -

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$750		\$0	
<u>Over -</u>	<u>But Not Over -</u>		<u>Of Excess Over</u>
\$750	\$5,133	2.10%	\$750
\$5,133	\$9,742	\$92.04 plus 3.92%	\$5,133
\$9,742	\$17,350	\$272.72 plus 4.34%	\$9,742
\$17,350	\$30,392	\$602.90 plus 5.04%	\$17,350
\$30,392	. . . .	\$1,260.22 plus 5.54%	\$30,392

Exemption Allowance \$291.67