

**TABLES FOR PERCENTAGE METHOD OF WITHHOLDING  
BIWEEKLY PAYROLL PERIOD**

**Effective January 1, 2008**

**FEDERAL WITHHOLDING - FOR WAGES PAID IN 2008**

**(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 \$102.....	\$0		
<b>Over</b>	<b>But not over -</b>		<b>of excess over -</b>
\$102 -	\$396	10%	\$102
\$396 -	\$1,306	\$29.40 plus 15%	\$396
\$1,306 -	\$3,066	\$165.90 plus 25%	\$1,306
\$3,066 -	\$6,404	\$605.90 plus 28%	\$3,066
\$6,404 -	\$13,833	\$1,540.54 plus 33%	\$6,404
\$13,833 .....		\$3,992.11 plus 35%	\$13,833

**(b) MARRIED person -**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$308.....	\$0		
<b>Over</b>	<b>But not over -</b>		<b>of excess over -</b>
\$308 -	\$906	10%	---\$308
\$906 -	\$2,775	\$59.80 plus 15%	\$906
\$2,775 -	\$5,302	\$340.15 plus 25%	\$2,775
\$5,302 -	\$7,988	\$971.90 plus 28%	\$5,302
\$7,988 -	\$14,042	\$1,723.98 plus 33%	\$7,988
\$14,042 .....		\$3,721.80 plus 35%	\$14,042

To determine tax liability you have to deduct the following from gross pay: number of exemptions X \$134.62; contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation; state sponsored dental, health, and life insurances; vision care, dependent care and medical reimbursement account.

**STATE WITHHOLDING**

Less than \$15,000.00	Required 10%,Optional 19%, 23%, 25%, 31%, 37% of Federal Withholding.
\$15,000.00 or more	Required 19% Optional 23%, 25%, 31%, 37% of Federal Withholding.

**FICA WITHHOLDING**

**WAGES SUBJECT**

FICA - EE 6.2% of ER 6.2%	\$102,000	To determine taxable FICA and Medicare income, deduct State sponsored dental, health and life insurances', dependent care, medical reimbursement and vision care.
Medicare - EE 1.45% of ER 1.45%	All Applicable wages	

**FEDERAL ID NUMBER**

IRS	86-6004791
STATE INC TAX W/H	07-0454000

**BSI CODES FOR STATE INCOME TAX WITHHOLDING**

2	=	37.00%
3	=	31.00%
4	=	25.00%
5	=	23.00%
6	=	19.00%
7	=	10.00% Less than \$15,000 or 19% If \$15,000 or more
8	=	0.00%

<b>PER CODE</b>	<b>RETIREMENT</b>	<b>EMPLOYEE</b>	<b>EMPLOYER</b>
1	PLAN-ASRS	9.10%	9.10%
2	DYTR	7.96%	6.69%
3	ELECTED OFFICIALS & JUDGES	7.00%	12.84%
4	PUBLIC SAFETY	2.65%	27.51%
5	GAME & FISH	7.65%	31.06%
6	AG INVESTIGATORS	7.65%	25.92%
7	FIRE FIGHTERS	7.65%	13.16%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS	7.96%	7.04%
A	CAPITOL POLICE	7.65%	10.48%
B	LIQUOR CONTROL OFFICER	7.65%	11.48%
C	SYSTEM-ASRS	7.00%	8.05%
D	EMPLOYER'S ANNUITY	N/A	5.00% REPEALED 08/09/01
E	DEFINED CONTRIBUTION	2.66%	2.66% REPEALED 08/09/01
F	STATE PARKS	7.65%	12.06%
T202	UNEMPLOYMENT INS		.0015
3802	PRO RATE		0.0107
3804	ACCUM SICK ERE		.0040
3800	TECHNOLOGY CHARGE		.0015
3808	COUNSEL SERVICES		0.00675
7508	LTD A.S.R.S.		.0050
7509	LTD A.S.R.S.	.0050	