

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

Effective JANUARY 1, 2005

FEDERAL WITHHOLDING - FOR WAGES PAID IN 2005

(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		
Over	But not over -		of excess over -
\$102 -	\$377.....	10%	\$102
\$377 -	\$1,212.....	\$27.50 plus 15%	\$377
\$1,212 -	\$2,683.....	\$152.75 plus 25%	\$1,212
\$2,683 -	\$5,844.....	\$520.50 plus 28%	\$2,683
\$5,844 -	\$12,625.....	\$1,405.58 plus 33%	\$5,844
\$12,625	\$3,643.31 plus 35%		\$12,625

(a) MARRIED person -

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

Not over \$308.....	\$0		
Over	But not over -		of excess over -
\$308 -	\$869.....	10%	---\$308
\$869 -	\$2,546.....	\$56.10 plus 15%	---\$869
\$2,546 -	\$4,644.....	\$307.65 plus 25%	---\$2,546
\$4,644 -	\$7,292.....	\$832.15 plus 28%	---\$4,644
\$7,292 -	\$12,817.....	\$1,573.59 plus 33%	---\$7,292
\$12,817	\$3,396.84 plus 35%		---\$12,817

To determine tax liability you have to deduct the following from gross pay: number of exemptions X \$123.08; contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation; state sponsored dental, health, and life insurance's; vision care, dependent care and medical reimbursement account.

STATE WITHHOLDING

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

FICA WITHHOLDING

FICA - EE 6.2% of ER 6.2%	\$90,000	To determine taxable FICA and Medicare income, deduct State sponsored dental, health and life insurance's, 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 Over \$15,000
8	=	0.00%

PER CODE	RETIREMENT	EMPLOYEE	EMPLOYER
1	PLAN-ASRS	5.20%	5.20%
2	DYTR	8.50%	5.08%
3	ELECTED OFFICIALS & JUDGES	7.00%	6.00%
4	PUBLIC SAFETY	2.65%	8.31%
5	GAME & FISH	7.65%	16.27%
6	AG INVESTIGATORS	7.65%	7.46%
7	FIRE FIGHTERS	7.65%	8.14%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
10	CORRECTIONS	8.50%	4.01%
A	CAPITOL POLICE	7.65%	9.00%
B	LIQUOR CONTROL OFFICER	7.65%	7.39%
C	SYSTEM-ASRS	7.00%	8.10%
D	EMPLOYER'S ANNUITY	N/A	5.00% REPEALED
E	DEFINED CONTRIBUTION	2.66%	2.66% REPEALED
F	STATE PARKS	7.65%	13.31%
EU	UNEMPLOYMENT INS		.0025
EP	PRO RATE		.0104
ES	ACCUM SICK ERE		.0040
ET	TECHNOLOGY CHARGE		.0015
ED	LTD A.S.R.S.		.0050
LD	LTD A.S.R.S.	.0050	