

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

**Effective January 1, 2007**

**FEDERAL WITHHOLDING - FOR WAGES PAID IN 2007**

**(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 -	\$389	10%	\$102
\$389 -	\$1,289	\$28.70 plus 15%	\$389
\$1,289 -	\$2,964	\$163.70 plus 25%	\$1,289
\$2,964 -	\$6,262	\$582.45 plus 28%	\$2,964
\$6,262 -	\$13,525	\$1,505.89 plus 33%	\$6,262
\$13,525		\$3,902.68 plus 35%	\$13,525

**(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 -	\$898	10%	--\$308
\$898 -	\$2,719	\$59.00 plus 15%	\$898
\$2,719 -	\$5,146	\$332.15 plus 25%	\$2,719
\$5,146 -	\$7,813	\$938.90 plus 28%	\$5,146
\$7,813 -	\$13,731	\$1,685.66 plus 33%	\$7,813
\$13,731		\$3,638.60 plus 35%	\$13,731

To determine tax liability you have to deduct the following from gross pay: number of exemptions X \$130.77; 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%, 37% of Federal Withholding.
\$15,000.00 or more	Required 19% Optional 23%, 25%, 31%, 37% of Federal Withholding.

**FICA WITHHOLDING**

FICA WITHHOLDING	WAGES SUBJECT	Notes
FICA - EE 6.2% of ER 6.2%	\$97,500	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	8.60%	8.60%
2	DYTR	8.50%	5.00%
3	ELECTED OFFICIALS & JUDGES	7.00%	11.00%
4	PUBLIC SAFETY	2.65%	23.91%
5	GAME & FISH	7.65%	30.40%
6	AG INVESTIGATORS	7.65%	20.80%
7	FIRE FIGHTERS	7.65%	11.27%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS	8.50%	5.00%
A	CAPITOL POLICE	7.65%	7.84%
B	LIQUOR CONTROL OFFICER	7.65%	10.28%
C	SYSTEM-ASRS	7.00%	8.16%
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%	10.77%
T202	UNEMPLOYMENT INS		.0015
3802	PRO RATE		.0104
3804	ACCUM SICK ERE		.0040
3800	TECHNOLOGY CHARGE		.0015
3808	COUNSEL SERVICES		.00635
7508	LTD A.S.R.S.		.0050
7509	LTD A.S.R.S.	.0050	