

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

Effective JULY 1, 2003

FEDERAL WITHHOLDING - FOR WAGES PAID IN 2003

(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 -	\$373.....	10%	\$102
\$373 -	\$1,185.....	\$27.10 plus 15%	\$373
\$1,185 -	\$2,635.....	\$148.90 plus 25%	\$1,185
\$2,635 -	\$5,719.....	\$511.40 plus 28%	\$2,635
\$5,719 -	\$12,354.....	\$1,374.92 plus 33%	\$5,719
\$12,354		\$3,564.47 plus 35%	\$12,354

(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 -	\$858.....	10%	---\$308
\$858 -	\$2,490.....	\$55.00 plus 15%	---\$858
\$2,490 -	\$4,540.....	\$299.80 plus 25%	---\$2,490
\$4,540 -	\$7,137.....	\$812.30 plus 28%	---\$4,540
\$7,137 -	\$12,452.....	\$1,539.46 plus 33%	---\$7,137
\$12,452		\$3,323.11 plus 35%	---\$12,542

To determine tax liability you have to deduct the following from gross pay: number of exemptions X \$119.23; 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 18%, 21%, 23%, 29% or 34% of Federal Withholding.
\$15,000.00 or more	Required 18%, optional 21%, 23%, 29% or 34% of Federal Withholding.

FICA WITHHOLDING

FICA - EE 6.2% of ER 6.2%	\$87,000	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

PER CODE

RETIREMENT

EMPLOYEE

EMPLOYER

1	PLAN	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	7.00%	8.10%
REPEALED 08/09/01	D	EMPLOYER'S ANNUITY	N/A 5.00%
REPEALED 08/09/01	E	DEFINED CONTRIBUTION	2.66% 2.66%
	F	STATE PARKS	7.65% 13.31%
	EU	UNEMPLOYMENT INS	.0022
	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