

CALIFORNIA WITHHOLDING SCHEDULES FOR 2008

California provides two methods for determining the amount of wages and salaries to be withheld for state personal income tax:

- METHOD A - WAGE BRACKET TABLE METHOD (**Limited to wages/salaries less than \$1 million**)
- METHOD B - EXACT CALCULATION METHOD

METHOD A provides a quick & easy way to select the appropriate withholding amount, based on the payroll period, filing status, and number of withholding allowances (regular and additional) if claimed. The STANDARD DEDUCTION and EXEMPTION ALLOWANCE CREDIT are **already** included in the wage bracket tables. Even though this method involves fewer computations than Method B, it cannot be used with your computer in determining amounts to be withheld.

METHOD B may be used to calculate withholding amounts either manually or by computer. This method will give an exact amount of tax to withhold. To use this method, you must enter the payroll period, filing status, number of withholding allowances, standard deduction, and exemption allowance credit amounts. These amounts are included in TABLES 1 through 5 of the EXACT CALCULATION Section.

If there are any questions concerning the operation/methodology of Method B for computer software, you may contact:

Franchise Tax Board, Statistical Research Section - 516 Mail Stop A-351
P.O. Box 942840, Sacramento, CA 94240

SPECIAL NOTE FOR MARRIED EMPLOYEES WITH EMPLOYED SPOUSES: to avoid underwithholding of State income tax liability we recommend that you use one of the following options: Single filing status to compute withholding amounts for the employee and spouse; **or** withhold an additional flat amount of tax. Additionally, to avoid underwithholding, the higher-earning spouse can claim single status and all dependent allowances while the other spouse can claim single status with one allowance.

Instructions for additional withholding allowances for estimated deductions:

All additional allowances for ESTIMATED DEDUCTIONS that are claimed on a DE 4 must be used to reduce the amount of salaries & wages subject to withholding by using steps 1 and 2 shown below. If the Form W-4 is used for California withholding purposes, all additional allowances for ESTIMATED DEDUCTIONS claimed must be treated as regular withholding allowances; **unless** the employee requests in writing that they be treated in accordance with the following:

1. Subtract the employee's estimated deduction allowance shown in the "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages subject to withholding; and
2. Compute the tax to be withheld using:

METHOD A - WAGE BRACKET TABLE METHOD; or
METHOD B - EXACT CALCULATION METHOD

If the DE 4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of regular withholding allowances claimed on line 1 of DE 4.

If the Form W-4 is used for California withholding purposes, compute the tax to be deducted and withheld based on the total number of withholding allowances claimed on line 1 of Form W-4; minus the number of additional allowances for estimated deductions claimed. If Form W-4 does not separately identify the number of additional allowances for estimated deductions, the employee's request must specify the number claimed. The employee's request will remain in effect until the employee terminates it by furnishing a signed written notice or by furnishing a DE 4.

Employers may require employees to file DE 4 when they wish to use additional allowances for estimated deductions to reduce the amount of wages subject to withholding.

CALIFORNIA WITHHOLDING SCHEDULES FOR 2008

METHOD A - WAGE BRACKET TABLE METHOD

To determine the amount of tax to be withheld, follow these steps:

- Step 1** Determine if the employee's gross wages are **less** than, or equal to, the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE". If so, no income tax is required to be withheld.
- Step 2** If the employee claims any additional withholding allowances for deductions, subtract the amount shown in "TABLE 2 - ESTIMATED DEDUCTION TABLE" from the gross wages.
- Step 3** Subtract the number of additional withholding allowances from the total allowances to obtain the net allowances for tax computational purposes.
- Step 4** Refer to the correct wage bracket table to arrive at the amount of tax to be withheld.

EXAMPLE A: METHOD A - WAGE BRACKET TABLE METHOD. Weekly earnings of \$900.00, married, and claiming five withholding allowances on form W-4 or DE 4, three of which are for estimated deductions.

- Step 1** Earnings for the weekly pay period of \$900.00 are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$447.00); therefore, income tax should be withheld.
- Step 2**

Earnings for the payroll period.....	\$ 900.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE".....	<u>-58.00</u>
Salaries and wages subject to withholding.....	<u>\$ 842.00</u>
- Step 3**

Total number of withholding allowances claimed.....	5
Subtract number of estimated deduction allowances claimed.....	<u>-3</u>
Net allowances for tax computation purposes.....	<u>2</u>
- Step 4** Refer to the appropriate wage bracket table (weekly taxable earnings of \$842.00 with two deductions) to arrive at the amount of tax to be withheld..... \$ 9.91

EXAMPLE B: METHOD A - WAGE BRACKET TABLE METHOD. Monthly earnings of \$3,400.00, married, and claiming six withholding allowances on form W-4 or DE 4, two of which are for estimated deductions.

- Step 1** Earnings for the monthly payroll period are GREATER than the amount shown in "TABLE 1 - LOW INCOME EXEMPTION TABLE" (\$1,938.00); therefore, income tax should be withheld.
- Step 2**

Earnings for the payroll period.....	\$ 3,400.00
Subtract amount from "TABLE 2 - ESTIMATED DEDUCTION TABLE".....	<u>-167.00</u>
Salaries and wages subject to withholding.....	<u>\$ 3,233.00</u>
- Step 3**

Total number of withholding allowances claimed.....	6
Subtract number of estimated deduction allowances claimed.....	<u>-2</u>
Net allowances for tax computation purposes.....	<u>4</u>
- Step 4** Refer to the appropriate wage bracket table (monthly taxable earnings of \$3,233.00 with four deductions) to arrive at the amount of tax to be withheld..... \$ 9.76

CALIFORNIA WITHHOLDING SCHEDULES FOR 2008
METHOD A--WAGE BRACKET TABLE METHOD

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4 '0' OR '1'	'2' OR MORE	
WEEKLY	\$224	\$224	\$447	\$447
BIWEEKLY	\$447	\$447	\$895	\$895
SEMI-MONTHLY	\$485	\$485	\$969	\$969
MONTHLY	\$969	\$969	\$1,938	\$1,938
QUARTERLY	\$2,908	\$2,908	\$5,815	\$5,815
SEMI-ANNUAL	\$5,815	\$5,815	\$11,630	\$11,630
ANNUAL	\$11,630	\$11,630	\$23,259	\$23,259
DAILY/MISCELLANEOUS	\$45	\$45	\$89	\$89

TABLE 2 - ESTIMATED DEDUCTION TABLE

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

* Number of Additional Withholding Allowances for Estimated Deductions claimed on form DE-4 or W-4.

** If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—WEEKLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$160											
160	170	0.97										
170	180	1.07										
180	190	1.17										
190	200	1.27										
200	210	1.44										
210	220	1.64										
220	230	1.84	0.03									
230	240	2.04	0.23									
240	250	2.24	0.43									
250	260	2.44	0.63									
260	270	2.64	0.83									
270	280	2.84	1.03									
280	290	3.04	1.23									
290	300	3.24	1.43									
300	310	3.44	1.63									
310	320	3.64	1.83	0.02								
320	330	3.84	2.03	0.22								
330	340	4.04	2.23	0.42								
340	350	4.24	2.43	0.62								
350	360	4.44	2.63	0.82								
360	370	4.64	2.83	1.02								
370	380	4.84	3.03	1.22								
380	390	5.17	3.36	1.55								
390	400	5.57	3.76	1.95	0.14							
400	410	5.97	4.16	2.35	0.54							
410	420	6.37	4.56	2.75	0.94							
420	430	6.77	4.96	3.15	1.34							
430	440	7.17	5.36	3.55	1.74							
440	460	7.77	5.96	4.15	2.34	0.53						
460	480	8.57	6.76	4.95	3.14	1.33						
480	500	9.37	7.56	5.75	3.94	2.13	0.32					
500	520	10.17	8.36	6.55	4.74	2.93	1.12					
520	540	10.97	9.16	7.35	5.54	3.73	1.92	0.11				
540	560	11.77	9.96	8.15	6.34	4.53	2.72	0.91				
560	580	12.79	10.98	9.17	7.36	5.55	3.74	1.93	0.12			
580	600	13.99	12.18	10.37	8.56	6.75	4.94	3.13	1.32			
600	620	15.19	13.38	11.57	9.76	7.95	6.14	4.33	2.52	0.71		
620	640	16.39	14.58	12.77	10.96	9.15	7.34	5.53	3.72	1.91	0.10	
640	680	18.19	16.38	14.57	12.76	10.95	9.14	7.33	5.52	3.71	1.90	0.09
680	720	20.59	18.78	16.97	15.16	13.35	11.54	9.73	7.92	6.11	4.30	2.49
720	760	22.99	21.18	19.37	17.56	15.75	13.94	12.13	10.32	8.51	6.70	4.89
760	800	26.00	24.19	22.38	20.57	18.76	16.95	15.14	13.33	11.52	9.71	7.90
800	840	29.20	27.39	25.58	23.77	21.96	20.15	18.34	16.53	14.72	12.91	11.10
840	880	32.40	30.59	28.78	26.97	25.16	23.35	21.54	19.73	17.92	16.11	14.30
880	920	35.60	33.79	31.98	30.17	28.36	26.55	24.74	22.93	21.12	19.31	17.50
920	960	38.94	37.13	35.32	33.51	31.70	29.89	28.08	26.27	24.46	22.65	20.84
960	1000	42.66	40.85	39.04	37.23	35.42	33.61	31.80	29.99	28.18	26.37	24.56
1000	1040	46.38	44.57	42.76	40.95	39.14	37.33	35.52	33.71	31.90	30.09	28.28
1040	1080	50.10	48.29	46.48	44.67	42.86	41.05	39.24	37.43	35.62	33.81	32.00
1080	1120	53.82	52.01	50.20	48.39	46.58	44.77	42.96	41.15	39.34	37.53	35.72

1120 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 1100)

MARRIED PERSONS—WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$160											
160	170	0.97										
170	180	1.07										
180	190	1.17										
190	200	1.27										
200	210	1.37										
210	220	1.47										
220	230	1.57										
230	240	1.67										
240	250	1.77										
250	260	1.87	0.06									
260	270	1.97	0.16									
270	280	2.07	0.26									
280	290	2.17	0.36									
290	300	2.27	0.46									
300	310	2.37	0.56									
310	320	2.47	0.66									
320	330	2.57	0.76									
330	340	2.73	0.92									
340	350	2.93	1.12									
350	360	3.13	1.32									
360	370	3.33	1.52									
370	380	3.53	1.72									
380	390	3.73	1.92									
390	400	3.93	2.12									
400	410	4.13	2.32									
410	420	4.33	2.52									
420	430	4.53	2.72									
430	440	4.73	2.92									
440	460	5.03	3.22	0.06								
460	480	5.43	3.62	0.46								
480	500	5.83	4.02	0.86								
500	520	6.23	4.42	1.26								
520	540	6.63	4.82	1.66								
540	560	7.03	5.22	2.06	0.25							
560	580	7.43	5.62	2.46	0.65							
580	600	7.83	6.02	2.86	1.05							
600	620	8.23	6.42	3.26	1.45							
620	640	8.63	6.82	3.66	1.85	0.04						
640	660	9.03	7.22	4.06	2.25	0.44						
660	680	9.43	7.62	4.46	2.65	0.84						
680	700	9.84	8.03	4.86	3.05	1.24						
700	720	10.64	8.83	5.26	3.45	1.64						
720	740	11.44	9.63	5.66	3.85	2.04	0.23					
740	760	12.24	10.43	6.06	4.25	2.44	0.63					
760	780	13.04	11.23	6.71	4.90	3.09	1.28					
780	800	13.84	12.03	7.51	5.70	3.89	2.08	0.27				
800	820	14.64	12.83	8.31	6.50	4.69	2.88	1.07				
820	840	15.44	13.63	9.11	7.30	5.49	3.68	1.87	0.06			
840	860	16.24	14.43	9.91	8.10	6.29	4.48	2.67	0.86			
860	880	17.04	15.23	10.71	8.90	7.09	5.28	3.47	1.66			

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MARRIED PERSONS—WEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
880	900	17.84	16.03	11.51	9.70	7.89	6.08	4.27	2.46	0.65		
900	920	18.64	16.83	12.31	10.50	8.69	6.88	5.07	3.26	1.45		
920	940	19.44	17.63	13.11	11.30	9.49	7.68	5.87	4.06	2.25	0.44	
940	960	20.24	18.43	13.91	12.10	10.29	8.48	6.67	4.86	3.05	1.24	
960	980	21.04	19.23	14.71	12.90	11.09	9.28	7.47	5.66	3.85	2.04	0.23
980	1000	21.84	20.03	15.51	13.70	11.89	10.08	8.27	6.46	4.65	2.84	1.03
1000	1020	22.64	20.83	16.31	14.50	12.69	10.88	9.07	7.26	5.45	3.64	1.83
1020	1040	23.44	21.63	17.11	15.30	13.49	11.68	9.87	8.06	6.25	4.44	2.63
1040	1060	24.24	22.43	17.91	16.10	14.29	12.48	10.67	8.86	7.05	5.24	3.43
1060	1080	25.44	23.63	18.71	16.90	15.09	13.28	11.47	9.66	7.85	6.04	4.23
1080	1100	26.64	24.83	19.51	17.70	15.89	14.08	12.27	10.46	8.65	6.84	5.03
1100	1120	27.84	26.03	20.31	18.50	16.69	14.88	13.07	11.26	9.45	7.64	5.83
1120	1140	29.04	27.23	21.37	19.56	17.75	15.94	14.13	12.32	10.51	8.70	6.89
1140	1180	30.84	29.03	23.17	21.36	19.55	17.74	15.93	14.12	12.31	10.50	8.69
1180	1220	33.24	31.43	25.57	23.76	21.95	20.14	18.33	16.52	14.71	12.90	11.09
1220	1260	35.64	33.83	27.97	26.16	24.35	22.54	20.73	18.92	17.11	15.30	13.49
1260	1300	38.04	36.23	30.37	28.56	26.75	24.94	23.13	21.32	19.51	17.70	15.89
1300	1340	40.44	38.63	32.77	30.96	29.15	27.34	25.53	23.72	21.91	20.10	18.29
1340	1380	42.84	41.03	35.17	33.36	31.55	29.74	27.93	26.12	24.31	22.50	20.69
1380	1420	45.24	43.43	37.57	35.76	33.95	32.14	30.33	28.52	26.71	24.90	23.09
1420	1460	47.81	46.00	39.97	38.16	36.35	34.54	32.73	30.92	29.11	27.30	25.49
1460	1500	51.01	49.20	42.37	40.56	38.75	36.94	35.13	33.32	31.51	29.70	27.89
1500	1540	54.21	52.40	45.18	43.37	41.56	39.75	37.94	36.13	34.32	32.51	30.70
1540	1580	57.41	55.60	48.38	46.57	44.76	42.95	41.14	39.33	37.52	35.71	33.90
1580	1620	60.61	58.80	51.58	49.77	47.96	46.15	44.34	42.53	40.72	38.91	37.10
1620	1660	63.81	62.00	54.78	52.97	51.16	49.35	47.54	45.73	43.92	42.11	40.30
1660	1700	67.01	65.20	57.98	56.17	54.36	52.55	50.74	48.93	47.12	45.31	43.50
1700	1740	70.21	68.40	61.18	59.37	57.56	55.75	53.94	52.13	50.32	48.51	46.70
1740	1780	73.41	71.60	64.38	62.57	60.76	58.95	57.14	55.33	53.52	51.71	49.90
1780	1820	76.72	74.91	67.58	65.77	63.96	62.15	60.34	58.53	56.72	54.91	53.10
1820	1860	80.44	78.63	70.78	68.97	67.16	65.35	63.54	61.73	59.92	58.11	56.30
1860	1900	84.16	82.35	74.25	72.44	70.63	68.82	67.01	65.20	63.39	61.58	59.77
1900	1940	87.88	86.07	77.97	76.16	74.35	72.54	70.73	68.92	67.11	65.30	63.49
1940	1980	91.60	89.79	81.69	79.88	78.07	76.26	74.45	72.64	70.83	69.02	67.21
1980	2020	95.32	93.51	85.41	83.60	81.79	79.98	78.17	76.36	74.55	72.74	70.93
2020	2060	99.04	97.23	89.13	87.32	85.51	83.70	81.89	80.08	78.27	76.46	74.65
2060	2100	102.76	100.95	92.85	91.04	89.23	87.42	85.61	83.80	81.99	80.18	78.37
2100	2140	106.48	104.67	96.57	94.76	92.95	91.14	89.33	87.52	85.71	83.90	82.09
2140	2180	110.20	108.39	100.29	98.48	96.67	94.86	93.05	91.24	89.43	87.62	85.81
2180	2220	113.92	112.11	104.01	102.20	100.39	98.58	96.77	94.96	93.15	91.34	89.53
2220	and over	(Table Amount PLUS 9.3 Percent of the Amount Over 2200)										

UNMARRIED HEAD OF HOUSEHOLD----WEEKLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$250											
250	260	1.20										
260	270	1.30										
270	280	1.40										
280	290	1.50										
290	300	1.60										
300	310	1.70										
310	320	1.80										
320	330	1.90	0.09									
330	340	2.00	0.19									
340	350	2.10	0.29									
350	360	2.20	0.39									
360	370	2.30	0.49									
370	380	2.40	0.59									
380	390	2.50	0.69									
390	400	2.60	0.79									
400	410	2.77	0.96									
410	420	2.97	1.16									
420	430	3.17	1.36									
430	440	3.37	1.56									
440	450	3.57	1.76									
450	460	3.77	1.96	0.15								
460	470	3.97	2.16	0.35								
470	480	4.17	2.36	0.55								
480	490	4.37	2.56	0.75								
490	500	4.57	2.76	0.95								
500	520	4.87	3.06	1.25								
520	540	5.27	3.46	1.65								
540	560	5.67	3.86	2.05	0.24							
560	580	6.07	4.26	2.45	0.64							
580	600	6.47	4.66	2.85	1.04							
600	620	6.87	5.06	3.25	1.44							
620	640	7.27	5.46	3.65	1.84	0.03						
640	660	7.67	5.86	4.05	2.24	0.43						
660	680	8.07	6.26	4.45	2.64	0.83						
680	700	8.47	6.66	4.85	3.04	1.23						
700	740	9.07	7.26	5.45	3.64	1.83	0.02					
740	780	9.90	8.09	6.28	4.47	2.66	0.85					
780	820	11.50	9.69	7.88	6.07	4.26	2.45	0.64				
820	860	13.10	11.29	9.48	7.67	5.86	4.05	2.24	0.43			
860	900	14.70	12.89	11.08	9.27	7.46	5.65	3.84	2.03	0.22		
900	940	16.30	14.49	12.68	10.87	9.06	7.25	5.44	3.63	1.82	0.01	
940	980	18.36	16.55	14.74	12.93	11.12	9.31	7.50	5.69	3.88	2.07	0.26
980	1020	20.76	18.95	17.14	15.33	13.52	11.71	9.90	8.09	6.28	4.47	2.66
1020	1060	23.16	21.35	19.54	17.73	15.92	14.11	12.30	10.49	8.68	6.87	5.06
1060	1100	25.56	23.75	21.94	20.13	18.32	16.51	14.70	12.89	11.08	9.27	7.46
1100	1140	27.96	26.15	24.34	22.53	20.72	18.91	17.10	15.29	13.48	11.67	9.86
1140	1180	30.99	29.18	27.37	25.56	23.75	21.94	20.13	18.32	16.51	14.70	12.89
1180	1220	34.19	32.38	30.57	28.76	26.95	25.14	23.33	21.52	19.71	17.90	16.09
1220	1260	37.39	35.58	33.77	31.96	30.15	28.34	26.53	24.72	22.91	21.10	19.29
1260	1300	40.59	38.78	36.97	35.16	33.35	31.54	29.73	27.92	26.11	24.30	22.49
1300	and over											

(Table Amount PLUS 9.3 Percent of the Amount Over 1280)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—BIWEEKLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$260											
260	280	1.35										
280	300	1.55										
300	320	1.75										
320	340	1.95										
340	360	2.15										
360	380	2.35										
380	400	2.55										
400	420	2.88										
420	440	3.28										
440	460	3.68	0.06									
460	480	4.08	0.46									
480	500	4.48	0.86									
500	520	4.88	1.26									
520	540	5.28	1.66									
540	560	5.68	2.06									
560	580	6.08	2.46									
580	600	6.48	2.86									
600	620	6.88	3.26									
620	640	7.28	3.66	0.04								
640	660	7.68	4.06	0.44								
660	680	8.08	4.46	0.84								
680	700	8.48	4.86	1.24								
700	720	8.88	5.26	1.64								
720	740	9.28	5.66	2.04								
740	760	9.68	6.06	2.44								
760	780	10.33	6.71	3.09								
780	800	11.13	7.51	3.89	0.27							
800	820	11.93	8.31	4.69	1.07							
820	860	13.13	9.51	5.89	2.27							
860	900	14.73	11.11	7.49	3.87	0.25						
900	940	16.33	12.71	9.09	5.47	1.85						
940	980	17.93	14.31	10.69	7.07	3.45						
980	1020	19.53	15.91	12.29	8.67	5.05	1.43					
1020	1070	21.33	17.71	14.09	10.47	6.85	3.23					
1070	1120	23.33	19.71	16.09	12.47	8.85	5.23	1.61				
1120	1170	25.89	22.27	18.65	15.03	11.41	7.79	4.17	0.55			
1170	1220	28.89	25.27	21.65	18.03	14.41	10.79	7.17	3.55			
1220	1270	31.89	28.27	24.65	21.03	17.41	13.79	10.17	6.55	2.93		
1270	1320	34.89	31.27	27.65	24.03	20.41	16.79	13.17	9.55	5.93	2.31	
1320	1370	37.89	34.27	30.65	27.03	23.41	19.79	16.17	12.55	8.93	5.31	1.69
1370	1420	40.89	37.27	33.65	30.03	26.41	22.79	19.17	15.55	11.93	8.31	4.69
1420	1470	43.89	40.27	36.65	33.03	29.41	25.79	22.17	18.55	14.93	11.31	7.69
1470	1520	46.89	43.27	39.65	36.03	32.41	28.79	25.17	21.55	17.93	14.31	10.69
1520	1620	52.80	49.18	45.56	41.94	38.32	34.70	31.08	27.46	23.84	20.22	16.60
1620	1720	60.80	57.18	53.56	49.94	46.32	42.70	39.08	35.46	31.84	28.22	24.60
1720	1820	68.80	65.18	61.56	57.94	54.32	50.70	47.08	43.46	39.84	36.22	32.60
1820	1920	76.94	73.32	69.70	66.08	62.46	58.84	55.22	51.60	47.98	44.36	40.74
1920	2020	86.24	82.62	79.00	75.38	71.76	68.14	64.52	60.90	57.28	53.66	50.04
2020	2120	95.54	91.92	88.30	84.68	81.06	77.44	73.82	70.20	66.58	62.96	59.34
2120	2220	104.84	101.22	97.60	93.98	90.36	86.74	83.12	79.50	75.88	72.26	68.64
2220 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 2170)

MARRIED PERSONS—BIWEEKLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	\$260											
260	280	1.35										
280	300	1.55										
300	320	1.75										
320	340	1.95										
340	360	2.15										
360	380	2.35										
380	400	2.55										
400	420	2.75										
420	440	2.95										
440	460	3.15										
460	480	3.35										
480	500	3.55										
500	520	3.75	0.13									
520	540	3.95	0.33									
540	560	4.15	0.53									
560	580	4.35	0.73									
580	600	4.55	0.93									
600	620	4.75	1.13									
620	640	4.95	1.33									
640	660	5.15	1.53									
660	680	5.46	1.84									
680	700	5.86	2.24									
700	720	6.26	2.64									
720	740	6.66	3.04									
740	760	7.06	3.44									
760	780	7.46	3.84									
780	800	7.86	4.24									
800	820	8.26	4.64									
820	840	8.66	5.04									
840	860	9.06	5.44									
860	880	9.46	5.84									
880	900	9.86	6.24									
900	920	10.26	6.64	0.31								
920	940	10.66	7.04	0.71								
940	960	11.06	7.44	1.11								
960	980	11.46	7.84	1.51								
980	1000	11.86	8.24	1.91								
1000	1020	12.26	8.64	2.31								
1020	1060	12.86	9.24	2.91								
1060	1100	13.66	10.04	3.71	0.09							
1100	1140	14.46	10.84	4.51	0.89							
1140	1180	15.26	11.64	5.31	1.69							
1180	1220	16.06	12.44	6.11	2.49							
1220	1260	16.86	13.24	6.91	3.29							
1260	1300	17.66	14.04	7.71	4.09	0.47						
1300	1340	18.46	14.84	8.51	4.89	1.27						
1340	1380	19.26	15.64	9.31	5.69	2.07						
1380	1420	20.47	16.85	10.11	6.49	2.87						
1420	1460	22.07	18.45	10.91	7.29	3.67	0.05					
1460	1500	23.67	20.05	11.71	8.09	4.47	0.85					

— CONTINUED NEXT PAGE —

CALIFORNIA WITHHOLDING
SCHEDULES FOR 2008

MARRIED PERSONS—BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
1500	1540	25.27	21.65	12.62	9.00	5.38	1.76					
1540	1580	26.87	23.25	14.22	10.60	6.98	3.36					
1580	1620	28.47	24.85	15.82	12.20	8.58	4.96	1.34				
1620	1660	30.07	26.45	17.42	13.80	10.18	6.56	2.94				
1660	1700	31.67	28.05	19.02	15.40	11.78	8.16	4.54	0.92			
1700	1740	33.27	29.65	20.62	17.00	13.38	9.76	6.14	2.52			
1740	1780	34.87	31.25	22.22	18.60	14.98	11.36	7.74	4.12	0.50		
1780	1820	36.47	32.85	23.82	20.20	16.58	12.96	9.34	5.72	2.10		
1820	1860	38.07	34.45	25.42	21.80	18.18	14.56	10.94	7.32	3.70	0.08	
1860	1900	39.67	36.05	27.02	23.40	19.78	16.16	12.54	8.92	5.30	1.68	
1900	1940	41.27	37.65	28.62	25.00	21.38	17.76	14.14	10.52	6.90	3.28	
1940	1980	42.87	39.25	30.22	26.60	22.98	19.36	15.74	12.12	8.50	4.88	1.26
1980	2020	44.47	40.85	31.82	28.20	24.58	20.96	17.34	13.72	10.10	6.48	2.86
2020	2060	46.07	42.45	33.42	29.80	26.18	22.56	18.94	15.32	11.70	8.08	4.46
2060	2100	47.67	44.05	35.02	31.40	27.78	24.16	20.54	16.92	13.30	9.68	6.06
2100	2140	49.69	46.07	36.62	33.00	29.38	25.76	22.14	18.52	14.90	11.28	7.66
2140	2180	52.09	48.47	38.22	34.60	30.98	27.36	23.74	20.12	16.50	12.88	9.26
2180	2220	54.49	50.87	39.82	36.20	32.58	28.96	25.34	21.72	18.10	14.48	10.86
2220	2260	56.89	53.27	41.53	37.91	34.29	30.67	27.05	23.43	19.81	16.19	12.57
2260	2300	59.29	55.67	43.93	40.31	36.69	33.07	29.45	25.83	22.21	18.59	14.97
2300	2340	61.69	58.07	46.33	42.71	39.09	35.47	31.85	28.23	24.61	20.99	17.37
2340	2380	64.09	60.47	48.73	45.11	41.49	37.87	34.25	30.63	27.01	23.39	19.77
2380	2420	66.49	62.87	51.13	47.51	43.89	40.27	36.65	33.03	29.41	25.79	22.17
2420	2460	68.89	65.27	53.53	49.91	46.29	42.67	39.05	35.43	31.81	28.19	24.57
2460	2500	71.29	67.67	55.93	52.31	48.69	45.07	41.45	37.83	34.21	30.59	26.97
2500	2540	73.69	70.07	58.33	54.71	51.09	47.47	43.85	40.23	36.61	32.99	29.37
2540	2580	76.09	72.47	60.73	57.11	53.49	49.87	46.25	42.63	39.01	35.39	31.77
2580	2620	78.49	74.87	63.13	59.51	55.89	52.27	48.65	45.03	41.41	37.79	34.17
2620	2660	80.89	77.27	65.53	61.91	58.29	54.67	51.05	47.43	43.81	40.19	36.57
2660	2700	83.29	79.67	67.93	64.31	60.69	57.07	53.45	49.83	46.21	42.59	38.97
2700	2740	85.69	82.07	70.33	66.71	63.09	59.47	55.85	52.23	48.61	44.99	41.37
2740	2780	88.09	84.47	72.73	69.11	65.49	61.87	58.25	54.63	51.01	47.39	43.77
2780	2820	90.49	86.87	75.13	71.51	67.89	64.27	60.65	57.03	53.41	49.79	46.17
2820	2860	92.89	89.27	77.53	73.91	70.29	66.67	63.05	59.43	55.81	52.19	48.57
2860	2900	95.62	92.00	79.93	76.31	72.69	69.07	65.45	61.83	58.21	54.59	50.97
2900	2940	98.82	95.20	82.33	78.71	75.09	71.47	67.85	64.23	60.61	56.99	53.37
2940	2980	102.02	98.40	84.73	81.11	77.49	73.87	70.25	66.63	63.01	59.39	55.77
2980	3020	105.22	101.60	87.16	83.54	79.92	76.30	72.68	69.06	65.44	61.82	58.20
3020	3060	108.42	104.80	90.36	86.74	83.12	79.50	75.88	72.26	68.64	65.02	61.40
3060	3100	111.62	108.00	93.56	89.94	86.32	82.70	79.08	75.46	71.84	68.22	64.60
3100	and over											

(Table Amount PLUS 9.3 Percent of the Amount Over 3080)

UNMARRIED HEAD OF HOUSEHOLD—BIWEEKLY PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...
 AT LEAST BUT LESS THAN 0 1 2 3 4 5 6 7 8 9 10 OR MORE
 ...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	\$560											
560	580	3.00										
580	600	3.20										
600	620	3.40										
620	640	3.60										
640	660	3.80	0.18									
660	680	4.00	0.38									
680	700	4.20	0.58									
700	720	4.40	0.78									
720	740	4.60	0.98									
740	760	4.80	1.18									
760	780	5.00	1.38									
780	800	5.20	1.58									
800	820	5.53	1.91									
820	840	5.93	2.31									
840	860	6.33	2.71									
860	880	6.73	3.11									
880	900	7.13	3.51									
900	920	7.53	3.91	0.29								
920	940	7.93	4.31	0.69								
940	960	8.33	4.71	1.09								
960	980	8.73	5.11	1.49								
980	1000	9.13	5.51	1.89								
1000	1020	9.53	5.91	2.29								
1020	1040	9.93	6.31	2.69								
1040	1060	10.33	6.71	3.09								
1060	1080	10.73	7.11	3.49								
1080	1120	11.33	7.71	4.09	0.47							
1120	1160	12.13	8.51	4.89	1.27							
1160	1200	12.93	9.31	5.69	2.07							
1200	1240	13.73	10.11	6.49	2.87							
1240	1280	14.53	10.91	7.29	3.67	0.05						
1280	1320	15.33	11.71	8.09	4.47	0.85						
1320	1360	16.13	12.51	8.89	5.27	1.65						
1360	1400	16.93	13.31	9.69	6.07	2.45						
1400	1440	17.73	14.11	10.49	6.87	3.25						
1440	1480	18.53	14.91	11.29	7.67	4.05	0.43					
1480	1520	19.33	15.71	12.09	8.47	4.85	1.23					
1520	1560	20.60	16.98	13.36	9.74	6.12	2.50					
1560	1600	22.20	18.58	14.96	11.34	7.72	4.10	0.48				
1600	1640	23.80	20.18	16.56	12.94	9.32	5.70	2.08				
1640	1680	25.40	21.78	18.16	14.54	10.92	7.30	3.68	0.06			
1680	1720	27.00	23.38	19.76	16.14	12.52	8.90	5.28	1.66			
1720	1760	28.60	24.98	21.36	17.74	14.12	10.50	6.88	3.26			
1760	1800	30.20	26.58	22.96	19.34	15.72	12.10	8.48	4.86	1.24		
1800	1850	32.00	28.38	24.76	21.14	17.52	13.90	10.28	6.66	3.04		
1850	1900	34.01	30.39	26.77	23.15	19.53	15.91	12.29	8.67	5.05	1.43	
1900	1950	37.01	33.39	29.77	26.15	22.53	18.91	15.29	11.67	8.05	4.43	0.81
1950	2000	40.01	36.39	32.77	29.15	25.53	21.91	18.29	14.67	11.05	7.43	3.81
2000	2050	43.01	39.39	35.77	32.15	28.53	24.91	21.29	17.67	14.05	10.43	6.81
2050	2100	46.01	42.39	38.77	35.15	31.53	27.91	24.29	20.67	17.05	13.43	9.81
2100 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 2075)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—SEMI-MONTHLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$300											
300	320	1.64										
320	340	1.84										
340	360	2.04										
360	380	2.24										
380	400	2.44										
400	420	2.64										
420	440	2.84										
440	460	3.23										
460	480	3.63										
480	500	4.03	0.11									
500	540	4.63	0.71									
540	580	5.43	1.51									
580	620	6.23	2.31									
620	660	7.03	3.11									
660	700	7.83	3.91									
700	740	8.63	4.71	0.79								
740	780	9.43	5.51	1.59								
780	820	10.23	6.31	2.39								
820	860	11.42	7.50	3.58								
860	900	13.02	9.10	5.18	1.26							
900	940	14.62	10.70	6.78	2.86							
940	980	16.22	12.30	8.38	4.46	0.54						
980	1020	17.82	13.90	9.98	6.06	2.14						
1020	1060	19.42	15.50	11.58	7.66	3.74						
1060	1100	21.02	17.10	13.18	9.26	5.34	1.42					
1100	1140	22.62	18.70	14.78	10.86	6.94	3.02					
1140	1180	24.22	20.30	16.38	12.46	8.54	4.62	0.70				
1180	1220	25.82	21.90	17.98	14.06	10.14	6.22	2.30				
1220	1260	28.01	24.09	20.17	16.25	12.33	8.41	4.49	0.57			
1260	1300	30.41	26.49	22.57	18.65	14.73	10.81	6.89	2.97			
1300	1340	32.81	28.89	24.97	21.05	17.13	13.21	9.29	5.37	1.45		
1340	1380	35.21	31.29	27.37	23.45	19.53	15.61	11.69	7.77	3.85		
1380	1420	37.61	33.69	29.77	25.85	21.93	18.01	14.09	10.17	6.25	2.33	
1420	1460	40.01	36.09	32.17	28.25	24.33	20.41	16.49	12.57	8.65	4.73	0.81
1460	1500	42.41	38.49	34.57	30.65	26.73	22.81	18.89	14.97	11.05	7.13	3.21
1500	1540	44.81	40.89	36.97	33.05	29.13	25.21	21.29	17.37	13.45	9.53	5.61
1540	1580	47.21	43.29	39.37	35.45	31.53	27.61	23.69	19.77	15.85	11.93	8.01
1580	1620	49.61	45.69	41.77	37.85	33.93	30.01	26.09	22.17	18.25	14.33	10.41
1620	1660	52.32	48.40	44.48	40.56	36.64	32.72	28.80	24.88	20.96	17.04	13.12
1660	1700	55.52	51.60	47.68	43.76	39.84	35.92	32.00	28.08	24.16	20.24	16.32
1700	1750	59.12	55.20	51.28	47.36	43.44	39.52	35.60	31.68	27.76	23.84	19.92
1750	1800	63.12	59.20	55.28	51.36	47.44	43.52	39.60	35.68	31.76	27.84	23.92
1800	1850	67.12	63.20	59.28	55.36	51.44	47.52	43.60	39.68	35.76	31.84	27.92
1850	1900	71.12	67.20	63.28	59.36	55.44	51.52	47.60	43.68	39.76	35.84	31.92
1900	1950	75.12	71.20	67.28	63.36	59.44	55.52	51.60	47.68	43.76	39.84	35.92
1950	2000	79.12	75.20	71.28	67.36	63.44	59.52	55.60	51.68	47.76	43.84	39.92
2000	2100	85.59	81.67	77.75	73.83	69.91	65.99	62.07	58.15	54.23	50.31	46.39
2100	2200	94.89	90.97	87.05	83.13	79.21	75.29	71.37	67.45	63.53	59.61	55.69
2200	2300	104.19	100.27	96.35	92.43	88.51	84.59	80.67	76.75	72.83	68.91	64.99
2300	2400	113.49	109.57	105.65	101.73	97.81	93.89	89.97	86.05	82.13	78.21	74.29
2400 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 2350)

MARRIED PERSONS—SEMI-MONTHLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	\$300											
300	320	1.64										
320	340	1.84										
340	360	2.04										
360	380	2.24										
380	400	2.44										
400	420	2.64										
420	440	2.84										
440	460	3.04										
460	480	3.24										
480	500	3.44										
500	520	3.64										
520	540	3.84										
540	560	4.04	0.12									
560	580	4.24	0.32									
580	600	4.44	0.52									
600	620	4.64	0.72									
620	640	4.84	0.92									
640	660	5.04	1.12									
660	680	5.24	1.32									
680	700	5.44	1.52									
700	720	5.64	1.72									
720	740	5.99	2.07									
740	760	6.39	2.47									
760	780	6.79	2.87									
780	800	7.19	3.27									
800	820	7.59	3.67									
820	840	7.99	4.07									
840	860	8.39	4.47									
860	880	8.79	4.87									
880	900	9.19	5.27									
900	920	9.59	5.67									
920	940	9.99	6.07									
940	960	10.39	6.47									
960	980	10.79	6.87	0.02								
980	1000	11.19	7.27	0.42								
1000	1040	11.79	7.87	1.02								
1040	1080	12.59	8.67	1.82								
1080	1120	13.39	9.47	2.62								
1120	1160	14.19	10.27	3.42								
1160	1200	14.99	11.07	4.22	0.30							
1200	1240	15.79	11.87	5.02	1.10							
1240	1280	16.59	12.67	5.82	1.90							
1280	1320	17.39	13.47	6.62	2.70							
1320	1360	18.19	14.27	7.42	3.50							
1360	1400	18.99	15.07	8.22	4.30	0.38						
1400	1440	19.79	15.87	9.02	5.10	1.18						
1440	1480	20.59	16.67	9.82	5.90	1.98						
1480	1520	21.50	17.58	10.62	6.70	2.78						
1520	1560	23.10	19.18	11.42	7.50	3.58						
1560	1600	24.70	20.78	12.22	8.30	4.38	0.46					

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MARRIED PERSONS—SEMI-MONTHLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...											
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE	
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...													
1600	1640	26.30	22.38	13.02	9.10	5.18	1.26						
1640	1680	27.90	23.98	14.20	10.28	6.36	2.44						
1680	1720	29.50	25.58	15.80	11.88	7.96	4.04	0.12					
1720	1760	31.10	27.18	17.40	13.48	9.56	5.64	1.72					
1760	1800	32.70	28.78	19.00	15.08	11.16	7.24	3.32					
1800	1840	34.30	30.38	20.60	16.68	12.76	8.84	4.92	1.00				
1840	1880	35.90	31.98	22.20	18.28	14.36	10.44	6.52	2.60				
1880	1920	37.50	33.58	23.80	19.88	15.96	12.04	8.12	4.20	0.28			
1920	1960	39.10	35.18	25.40	21.48	17.56	13.64	9.72	5.80	1.88			
1960	2000	40.70	36.78	27.00	23.08	19.16	15.24	11.32	7.40	3.48			
2000	2040	42.30	38.38	28.60	24.68	20.76	16.84	12.92	9.00	5.08	1.16		
2040	2080	43.90	39.98	30.20	26.28	22.36	18.44	14.52	10.60	6.68	2.76		
2080	2120	45.50	41.58	31.80	27.88	23.96	20.04	16.12	12.20	8.28	4.36	0.44	
2120	2160	47.10	43.18	33.40	29.48	25.56	21.64	17.72	13.80	9.88	5.96	2.04	
2160	2200	48.70	44.78	35.00	31.08	27.16	23.24	19.32	15.40	11.48	7.56	3.64	
2200	2250	50.50	46.58	36.80	32.88	28.96	25.04	21.12	17.20	13.28	9.36	5.44	
2250	2300	52.51	48.59	38.80	34.88	30.96	27.04	23.12	19.20	15.28	11.36	7.44	
2300	2350	55.51	51.59	40.80	36.88	32.96	29.04	25.12	21.20	17.28	13.36	9.44	
2350	2400	58.51	54.59	42.80	38.88	34.96	31.04	27.12	23.20	19.28	15.36	11.44	
2400	2450	61.51	57.59	44.88	40.96	37.04	33.12	29.20	25.28	21.36	17.44	13.52	
2450	2500	64.51	60.59	47.88	43.96	40.04	36.12	32.20	28.28	24.36	20.44	16.52	
2500	2550	67.51	63.59	50.88	46.96	43.04	39.12	35.20	31.28	27.36	23.44	19.52	
2550	2600	70.51	66.59	53.88	49.96	46.04	42.12	38.20	34.28	30.36	26.44	22.52	
2600	2650	73.51	69.59	56.88	52.96	49.04	45.12	41.20	37.28	33.36	29.44	25.52	
2650	2700	76.51	72.59	59.88	55.96	52.04	48.12	44.20	40.28	36.36	32.44	28.52	
2700	2750	79.51	75.59	62.88	58.96	55.04	51.12	47.20	43.28	39.36	35.44	31.52	
2750	2800	82.51	78.59	65.88	61.96	58.04	54.12	50.20	46.28	42.36	38.44	34.52	
2800	2850	85.51	81.59	68.88	64.96	61.04	57.12	53.20	49.28	45.36	41.44	37.52	
2850	2900	88.51	84.59	71.88	67.96	64.04	60.12	56.20	52.28	48.36	44.44	40.52	
2900	2950	91.51	87.59	74.88	70.96	67.04	63.12	59.20	55.28	51.36	47.44	43.52	
2950	3000	94.51	90.59	77.88	73.96	70.04	66.12	62.20	58.28	54.36	50.44	46.52	
3000	3050	97.51	93.59	80.88	76.96	73.04	69.12	65.20	61.28	57.36	53.44	49.52	
3050	3100	100.51	96.59	83.88	79.96	76.04	72.12	68.20	64.28	60.36	56.44	52.52	
3100	3150	103.96	100.04	86.88	82.96	79.04	75.12	71.20	67.28	63.36	59.44	55.52	
3150	3200	107.96	104.04	89.88	85.96	82.04	78.12	74.20	70.28	66.36	62.44	58.52	
3200	3250	111.96	108.04	92.88	88.96	85.04	81.12	77.20	73.28	69.36	65.44	61.52	
3250	3300	115.96	112.04	96.40	92.48	88.56	84.64	80.72	76.80	72.88	68.96	65.04	
3300	3350	119.96	116.04	100.40	96.48	92.56	88.64	84.72	80.80	76.88	72.96	69.04	
3350	3400	123.96	120.04	104.40	100.48	96.56	92.64	88.72	84.80	80.88	76.96	73.04	
3400	3450	127.96	124.04	108.40	104.48	100.56	96.64	92.72	88.80	84.88	80.96	77.04	
3450 and over													

(Table Amount PLUS 9.3 Percent of the Amount Over 3425)

UNMARRIED HEAD OF HOUSEHOLD----SEMI-MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	620	3.17										
620	640	3.37										
640	660	3.57										
660	680	3.77										
680	700	3.97	0.05									
700	720	4.17	0.25									
720	740	4.37	0.45									
740	760	4.57	0.65									
760	780	4.77	0.85									
780	800	4.97	1.05									
800	820	5.17	1.25									
820	840	5.37	1.45									
840	860	5.57	1.65									
860	880	5.85	1.93									
880	900	6.25	2.33									
900	920	6.65	2.73									
920	940	7.05	3.13									
940	960	7.45	3.53									
960	980	7.85	3.93	0.01								
980	1000	8.25	4.33	0.41								
1000	1025	8.70	4.78	0.86								
1025	1050	9.20	5.28	1.36								
1050	1075	9.70	5.78	1.86								
1075	1100	10.20	6.28	2.36								
1100	1125	10.70	6.78	2.86								
1125	1150	11.20	7.28	3.36								
1150	1175	11.70	7.78	3.86								
1175	1200	12.20	8.28	4.36	0.44							
1200	1225	12.70	8.78	4.86	0.94							
1225	1250	13.20	9.28	5.36	1.44							
1250	1275	13.70	9.78	5.86	1.94							
1275	1300	14.20	10.28	6.36	2.44							
1300	1325	14.70	10.78	6.86	2.94							
1325	1350	15.20	11.28	7.36	3.44							
1350	1375	15.70	11.78	7.86	3.94	0.02						
1375	1400	16.20	12.28	8.36	4.44	0.52						
1400	1450	16.95	13.03	9.11	5.19	1.27						
1450	1500	17.95	14.03	10.11	6.19	2.27						
1500	1550	18.95	15.03	11.11	7.19	3.27						
1550	1600	19.95	16.03	12.11	8.19	4.27	0.35					
1600	1650	20.95	17.03	13.11	9.19	5.27	1.35					
1650	1700	22.61	18.69	14.77	10.85	6.93	3.01					
1700	1750	24.61	20.69	16.77	12.85	8.93	5.01	1.09				
1750	1800	26.61	22.69	18.77	14.85	10.93	7.01	3.09				
1800	1850	28.61	24.69	20.77	16.85	12.93	9.01	5.09	1.17			
1850	1900	30.61	26.69	22.77	18.85	14.93	11.01	7.09	3.17			
1900	2000	33.61	29.69	25.77	21.85	17.93	14.01	10.09	6.17	2.25		
2000	2100	37.97	34.05	30.13	26.21	22.29	18.37	14.45	10.53	6.61	2.69	
2100	2200	43.97	40.05	36.13	32.21	28.29	24.37	20.45	16.53	12.61	8.69	4.77
2200	2300	49.97	46.05	42.13	38.21	34.29	30.37	26.45	22.53	18.61	14.69	10.77
2300 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 2250)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—MONTHLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	3.27										
640	680	3.67										
680	720	4.07										
720	760	4.47										
760	800	4.87										
800	840	5.27										
840	880	5.67										
880	920	6.46										
920	960	7.26										
960	1000	8.06	0.22									
1000	1050	8.96	1.12									
1050	1100	9.96	2.12									
1100	1150	10.96	3.12									
1150	1200	11.96	4.12									
1200	1250	12.96	5.12									
1250	1300	13.96	6.12									
1300	1350	14.96	7.12									
1350	1400	15.96	8.12	0.28								
1400	1450	16.96	9.12	1.28								
1450	1500	17.96	10.12	2.28								
1500	1600	19.46	11.62	3.78								
1600	1700	21.64	13.80	5.96								
1700	1800	25.64	17.80	9.96	2.12							
1800	1900	29.64	21.80	13.96	6.12							
1900	2000	33.64	25.80	17.96	10.12	2.28						
2000	2100	37.64	29.80	21.96	14.12	6.28						
2100	2200	41.64	33.80	25.96	18.12	10.28	2.44					
2200	2300	45.64	37.80	29.96	22.12	14.28	6.44					
2300	2400	49.64	41.80	33.96	26.12	18.28	10.44	2.60				
2400	2500	54.22	46.38	38.54	30.70	22.86	15.02	7.18				
2500	2600	60.22	52.38	44.54	36.70	28.86	21.02	13.18	5.34			
2600	2700	66.22	58.38	50.54	42.70	34.86	27.02	19.18	11.34	3.50		
2700	2800	72.22	64.38	56.54	48.70	40.86	33.02	25.18	17.34	9.50	1.66	
2800	2900	78.22	70.38	62.54	54.70	46.86	39.02	31.18	23.34	15.50	7.66	
2900	3000	84.22	76.38	68.54	60.70	52.86	45.02	37.18	29.34	21.50	13.66	5.82
3000	3100	90.22	82.38	74.54	66.70	58.86	51.02	43.18	35.34	27.50	19.66	11.82
3100	3200	96.22	88.38	80.54	72.70	64.86	57.02	49.18	41.34	33.50	25.66	17.82
3200	3300	102.24	94.40	86.56	78.72	70.88	63.04	55.20	47.36	39.52	31.68	23.84
3300	3400	110.24	102.40	94.56	86.72	78.88	71.04	63.20	55.36	47.52	39.68	31.84
3400	3500	118.24	110.40	102.56	94.72	86.88	79.04	71.20	63.36	55.52	47.68	39.84
3500	3600	126.24	118.40	110.56	102.72	94.88	87.04	79.20	71.36	63.52	55.68	47.84
3600	3700	134.24	126.40	118.56	110.72	102.88	95.04	87.20	79.36	71.52	63.68	55.84
3700	3800	142.24	134.40	126.56	118.72	110.88	103.04	95.20	87.36	79.52	71.68	63.84
3800	3900	150.24	142.40	134.56	126.72	118.88	111.04	103.20	95.36	87.52	79.68	71.84
3900	4000	158.24	150.40	142.56	134.72	126.88	119.04	111.20	103.36	95.52	87.68	79.84
4000	4200	171.19	163.35	155.51	147.67	139.83	131.99	124.15	116.31	108.47	100.63	92.79
4200	4400	189.79	181.95	174.11	166.27	158.43	150.59	142.75	134.91	127.07	119.23	111.39
4400	4600	208.39	200.55	192.71	184.87	177.03	169.19	161.35	153.51	145.67	137.83	129.99
4600	4800	226.99	219.15	211.31	203.47	195.63	187.79	179.95	172.11	164.27	156.43	148.59
4800	5000	245.59	237.75	229.91	222.07	214.23	206.39	198.55	190.71	182.87	175.03	167.19
5000 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 4900)

MARRIED PERSONS—MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$600											
600	640	3.27										
640	680	3.67										
680	720	4.07										
720	760	4.47										
760	800	4.87										
800	840	5.27										
840	880	5.67										
880	920	6.07										
920	960	6.47										
960	1000	6.87										
1000	1040	7.27										
1040	1080	7.67										
1080	1120	8.07	0.23									
1120	1160	8.47	0.63									
1160	1200	8.87	1.03									
1200	1240	9.27	1.43									
1240	1280	9.67	1.83									
1280	1320	10.07	2.23									
1320	1360	10.47	2.63									
1360	1400	10.87	3.03									
1400	1440	11.27	3.43									
1440	1480	11.98	4.14									
1480	1520	12.78	4.94									
1520	1560	13.58	5.74									
1560	1600	14.38	6.54									
1600	1640	15.18	7.34									
1640	1680	15.98	8.14									
1680	1720	16.78	8.94									
1720	1760	17.58	9.74									
1760	1800	18.38	10.54									
1800	1840	19.18	11.34									
1840	1880	19.98	12.14									
1880	1920	20.78	12.94									
1920	1960	21.58	13.74	0.04								
1960	2000	22.38	14.54	0.84								
2000	2040	23.18	15.34	1.64								
2040	2080	23.98	16.14	2.44								
2080	2140	24.98	17.14	3.44								
2140	2200	26.18	18.34	4.64								
2200	2260	27.38	19.54	5.84								
2260	2320	28.58	20.74	7.04								
2320	2380	29.78	21.94	8.24	0.40							
2380	2440	30.98	23.14	9.44	1.60							
2440	2500	32.18	24.34	10.64	2.80							
2500	2560	33.38	25.54	11.84	4.00							
2560	2620	34.58	26.74	13.04	5.20							
2620	2680	35.78	27.94	14.24	6.40							
2680	2740	36.98	29.14	15.44	7.60							
2740	2800	38.18	30.34	16.64	8.80	0.96						
2800	2860	39.38	31.54	17.84	10.00	2.16						

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MARRIED PERSONS—MONTHLY PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE...

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
2860	2920	40.58	32.74	19.04	11.20	3.36						
2920	2980	41.78	33.94	20.24	12.40	4.56						
2980	3040	43.40	35.56	21.44	13.60	5.76						
3040	3100	45.80	37.96	22.64	14.80	6.96						
3100	3160	48.20	40.36	23.84	16.00	8.16	0.32					
3160	3220	50.60	42.76	25.04	17.20	9.36	1.52					
3220	3280	53.00	45.16	26.24	18.40	10.56	2.72					
3280	3340	55.40	47.56	28.00	20.16	12.32	4.48					
3340	3400	57.80	49.96	30.40	22.56	14.72	6.88					
3400	3460	60.20	52.36	32.80	24.96	17.12	9.28	1.44				
3460	3520	62.60	54.76	35.20	27.36	19.52	11.68	3.84				
3520	3580	65.00	57.16	37.60	29.76	21.92	14.08	6.24				
3580	3640	67.40	59.56	40.00	32.16	24.32	16.48	8.64	0.80			
3640	3700	69.80	61.96	42.40	34.56	26.72	18.88	11.04	3.20			
3700	3800	73.00	65.16	45.60	37.76	29.92	22.08	14.24	6.40			
3800	3900	77.00	69.16	49.60	41.76	33.92	26.08	18.24	10.40	2.56		
3900	4000	81.00	73.16	53.60	45.76	37.92	30.08	22.24	14.40	6.56		
4000	4100	85.00	77.16	57.60	49.76	41.92	34.08	26.24	18.40	10.56	2.72	
4100	4200	89.00	81.16	61.60	53.76	45.92	38.08	30.24	22.40	14.56	6.72	
4200	4300	93.00	85.16	65.60	57.76	49.92	42.08	34.24	26.40	18.56	10.72	2.88
4300	4400	97.00	89.16	69.60	61.76	53.92	46.08	38.24	30.40	22.56	14.72	6.88
4400	4500	101.00	93.16	73.60	65.76	57.92	50.08	42.24	34.40	26.56	18.72	10.88
4500	4600	105.02	97.18	77.60	69.76	61.92	54.08	46.24	38.40	30.56	22.72	14.88
4600	4700	111.02	103.18	81.60	73.76	65.92	58.08	50.24	42.40	34.56	26.72	18.88
4700	4800	117.02	109.18	85.60	77.76	69.92	62.08	54.24	46.40	38.56	30.72	22.88
4800	4900	123.02	115.18	89.76	81.92	74.08	66.24	58.40	50.56	42.72	34.88	27.04
4900	5000	129.02	121.18	95.76	87.92	80.08	72.24	64.40	56.56	48.72	40.88	33.04
5000	5100	135.02	127.18	101.76	93.92	86.08	78.24	70.40	62.56	54.72	46.88	39.04
5100	5200	141.02	133.18	107.76	99.92	92.08	84.24	76.40	68.56	60.72	52.88	45.04
5200	5300	147.02	139.18	113.76	105.92	98.08	90.24	82.40	74.56	66.72	58.88	51.04
5300	5400	153.02	145.18	119.76	111.92	104.08	96.24	88.40	80.56	72.72	64.88	57.04
5400	5500	159.02	151.18	125.76	117.92	110.08	102.24	94.40	86.56	78.72	70.88	63.04
5500	5600	165.02	157.18	131.76	123.92	116.08	108.24	100.40	92.56	84.72	76.88	69.04
5600	5700	171.02	163.18	137.76	129.92	122.08	114.24	106.40	98.56	90.72	82.88	75.04
5700	5800	177.02	169.18	143.76	135.92	128.08	120.24	112.40	104.56	96.72	88.88	81.04
5800	5900	183.02	175.18	149.76	141.92	134.08	126.24	118.40	110.56	102.72	94.88	87.04
5900	6000	189.02	181.18	155.76	147.92	140.08	132.24	124.40	116.56	108.72	100.88	93.04
6000	6100	195.02	187.18	161.76	153.92	146.08	138.24	130.40	122.56	114.72	106.88	99.04
6100	6200	201.02	193.18	167.76	159.92	152.08	144.24	136.40	128.56	120.72	112.88	105.04
6200	6300	207.92	200.08	173.76	165.92	158.08	150.24	142.40	134.56	126.72	118.88	111.04
6300	6400	215.92	208.08	179.76	171.92	164.08	156.24	148.40	140.56	132.72	124.88	117.04
6400	6500	223.92	216.08	185.76	177.92	170.08	162.24	154.40	146.56	138.72	130.88	123.04
6500	6600	231.92	224.08	192.80	184.96	177.12	169.28	161.44	153.60	145.76	137.92	130.08
6600	6700	239.92	232.08	200.80	192.96	185.12	177.28	169.44	161.60	153.76	145.92	138.08
6700	6800	247.92	240.08	208.80	200.96	193.12	185.28	177.44	169.60	161.76	153.92	146.08
6800	6900	255.92	248.08	216.80	208.96	201.12	193.28	185.44	177.60	169.76	161.92	154.08
6900	7000	263.92	256.08	224.80	216.96	209.12	201.28	193.44	185.60	177.76	169.92	162.08
7000	7100	271.92	264.08	232.80	224.96	217.12	209.28	201.44	193.60	185.76	177.92	170.08
7100	7200	279.92	272.08	240.80	232.96	225.12	217.28	209.44	201.60	193.76	185.92	178.08
7200	7300	287.92	280.08	248.80	240.96	233.12	225.28	217.44	209.60	201.76	193.92	186.08

7300 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 7250)

UNMARRIED HEAD OF HOUSEHOLD---MONTHLY PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE... BUT
AT LEAST THAN

AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

0 1 2 3 4 5 6 7 8 9 10
OR MORE

...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...

IF WAGES ARE... AT LEAST	BUT THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
\$1	1400											
1400	1420	8.24	0.40									
1420	1440	8.44	0.60									
1440	1460	8.64	0.80									
1460	1480	8.84	1.00									
1480	1500	9.04	1.20									
1500	1520	9.24	1.40									
1520	1540	9.44	1.60									
1540	1560	9.64	1.80									
1560	1580	9.84	2.00									
1580	1600	10.04	2.20									
1600	1620	10.24	2.40									
1620	1640	10.44	2.60									
1640	1660	10.64	2.80									
1660	1680	10.84	3.00									
1680	1720	11.14	3.30									
1720	1760	11.70	3.86									
1760	1800	12.50	4.66									
1800	1840	13.30	5.46									
1840	1880	14.10	6.26									
1880	1920	14.90	7.06									
1920	1960	15.70	7.86	0.02								
1960	2000	16.50	8.66	0.82								
2000	2040	17.30	9.46	1.62								
2040	2080	18.10	10.26	2.42								
2080	2120	18.90	11.06	3.22								
2120	2160	19.70	11.86	4.02								
2160	2200	20.50	12.66	4.82								
2200	2250	21.40	13.56	5.72								
2250	2300	22.40	14.56	6.72								
2300	2350	23.40	15.56	7.72								
2350	2400	24.40	16.56	8.72	0.88							
2400	2450	25.40	17.56	9.72	1.88							
2450	2500	26.40	18.56	10.72	2.88							
2500	2550	27.40	19.56	11.72	3.88							
2550	2600	28.40	20.56	12.72	4.88							
2600	2650	29.40	21.56	13.72	5.88							
2650	2700	30.40	22.56	14.72	6.88							
2700	2800	31.90	24.06	16.22	8.38	0.54						
2800	2900	33.90	26.06	18.22	10.38	2.54						
2900	3000	35.90	28.06	20.22	12.38	4.54						
3000	3100	37.90	30.06	22.22	14.38	6.54						
3100	3200	39.90	32.06	24.22	16.38	8.54	0.70					
3200	3300	41.90	34.06	26.22	18.38	10.54	2.70					
3300	3400	45.22	37.38	29.54	21.70	13.86	6.02					
3400	3500	49.22	41.38	33.54	25.70	17.86	10.02	2.18				
3500	3600	53.22	45.38	37.54	29.70	21.86	14.02	6.18				
3600	3800	59.22	51.38	43.54	35.70	27.86	20.02	12.18	4.34			
3800	4000	67.22	59.38	51.54	43.70	35.86	28.02	20.18	12.34	4.50		
4000	4200	75.94	68.10	60.26	52.42	44.58	36.74	28.90	21.06	13.22	5.38	
4200	4400	87.94	80.10	72.26	64.42	56.58	48.74	40.90	33.06	25.22	17.38	9.54

4400 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 4300)

SINGLE PERSONS, DUAL INCOME MARRIED
OR MARRIED WITH MULTIPLE EMPLOYERS—DAILY / MISCELLANEOUS PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$28											
28	30	0.15										
30	32	0.17										
32	34	0.19										
34	36	0.21										
36	38	0.23										
38	40	0.25										
40	42	0.29										
42	44	0.33										
44	46	0.37	0.01									
46	48	0.41	0.05									
48	50	0.45	0.09									
50	54	0.51	0.15									
54	58	0.59	0.23									
58	62	0.67	0.31									
62	66	0.75	0.39	0.03								
66	70	0.83	0.47	0.11								
70	74	0.91	0.55	0.19								
74	78	1.00	0.64	0.28								
78	82	1.16	0.80	0.44	0.08							
82	86	1.32	0.96	0.60	0.24							
86	90	1.48	1.12	0.76	0.40	0.04						
90	94	1.64	1.28	0.92	0.56	0.20						
94	98	1.80	1.44	1.08	0.72	0.36						
98	102	1.96	1.60	1.24	0.88	0.52	0.16					
102	106	2.12	1.76	1.40	1.04	0.68	0.32					
106	110	2.28	1.92	1.56	1.20	0.84	0.48	0.12				
110	114	2.45	2.09	1.73	1.37	1.01	0.65	0.29				
114	118	2.69	2.33	1.97	1.61	1.25	0.89	0.53	0.17			
118	122	2.93	2.57	2.21	1.85	1.49	1.13	0.77	0.41	0.05		
122	126	3.17	2.81	2.45	2.09	1.73	1.37	1.01	0.65	0.29		
126	130	3.41	3.05	2.69	2.33	1.97	1.61	1.25	0.89	0.53	0.17	
130	135	3.68	3.32	2.96	2.60	2.24	1.88	1.52	1.16	0.80	0.44	0.08
135	140	3.98	3.62	3.26	2.90	2.54	2.18	1.82	1.46	1.10	0.74	0.38
140	145	4.28	3.92	3.56	3.20	2.84	2.48	2.12	1.76	1.40	1.04	0.68
145	150	4.58	4.22	3.86	3.50	3.14	2.78	2.42	2.06	1.70	1.34	0.98
150	155	4.94	4.58	4.22	3.86	3.50	3.14	2.78	2.42	2.06	1.70	1.34
155	160	5.34	4.98	4.62	4.26	3.90	3.54	3.18	2.82	2.46	2.10	1.74
160	165	5.74	5.38	5.02	4.66	4.30	3.94	3.58	3.22	2.86	2.50	2.14
165	170	6.14	5.78	5.42	5.06	4.70	4.34	3.98	3.62	3.26	2.90	2.54
170	175	6.54	6.18	5.82	5.46	5.10	4.74	4.38	4.02	3.66	3.30	2.94
175	180	6.94	6.58	6.22	5.86	5.50	5.14	4.78	4.42	4.06	3.70	3.34
180	185	7.34	6.98	6.62	6.26	5.90	5.54	5.18	4.82	4.46	4.10	3.74
185	190	7.76	7.40	7.04	6.68	6.32	5.96	5.60	5.24	4.88	4.52	4.16
190	195	8.23	7.87	7.51	7.15	6.79	6.43	6.07	5.71	5.35	4.99	4.63
195	200	8.69	8.33	7.97	7.61	7.25	6.89	6.53	6.17	5.81	5.45	5.09
200 and over												

(Table Amount PLUS 9.3 Percent of the Amount Over 197.50)

MARRIED PERSONS—DAILY / MISCELLANEOUS PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$32											
32	34	0.19										
34	36	0.21										
36	38	0.23										
38	40	0.25										
40	42	0.27										
42	44	0.29										
44	46	0.31										
46	48	0.33										
48	50	0.35										
50	52	0.37	0.01									
52	54	0.39	0.03									
54	56	0.41	0.05									
56	58	0.43	0.07									
58	60	0.45	0.09									
60	62	0.47	0.11									
62	64	0.49	0.13									
64	66	0.51	0.15									
66	68	0.53	0.17									
68	70	0.57	0.21									
70	72	0.61	0.25									
72	74	0.65	0.29									
74	76	0.69	0.33									
76	78	0.73	0.37									
78	80	0.77	0.41									
80	82	0.81	0.45									
82	84	0.85	0.49									
84	86	0.89	0.53									
86	88	0.93	0.57									
88	90	0.97	0.61									
90	92	1.01	0.65	0.02								
92	94	1.05	0.69	0.06								
94	96	1.09	0.73	0.10								
96	98	1.13	0.77	0.14								
98	100	1.17	0.81	0.18								
100	102	1.21	0.85	0.22								
102	104	1.25	0.89	0.26								
104	106	1.29	0.93	0.30								
106	108	1.33	0.97	0.34								
108	110	1.37	1.01	0.38	0.02							
110	112	1.41	1.05	0.42	0.06							
112	114	1.45	1.09	0.46	0.10							
114	118	1.51	1.15	0.52	0.16							
118	122	1.59	1.23	0.60	0.24							
122	126	1.67	1.31	0.68	0.32							
126	130	1.75	1.39	0.76	0.40	0.04						
130	134	1.83	1.47	0.84	0.48	0.12						
134	138	1.91	1.55	0.92	0.56	0.20						
138	142	2.02	1.66	1.00	0.64	0.28						
142	146	2.18	1.82	1.08	0.72	0.36						
146	150	2.34	1.98	1.16	0.80	0.44	0.08					

— CONTINUED NEXT PAGE —

MARRIED PERSONS—DAILY / MISCELLANEOUS PAYROLL PERIOD
FOR WAGES PAID IN 2008

IF WAGES ARE... AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...

AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
150	154	2.50	2.14	1.24	0.88	0.52	0.16					
154	158	2.66	2.30	1.40	1.04	0.68	0.32					
158	162	2.82	2.46	1.56	1.20	0.84	0.48	0.12				
162	166	2.98	2.62	1.72	1.36	1.00	0.64	0.28				
166	170	3.14	2.78	1.88	1.52	1.16	0.80	0.44	0.08			
170	174	3.30	2.94	2.04	1.68	1.32	0.96	0.60	0.24			
174	178	3.46	3.10	2.20	1.84	1.48	1.12	0.76	0.40	0.04		
178	182	3.62	3.26	2.36	2.00	1.64	1.28	0.92	0.56	0.20		
182	186	3.78	3.42	2.52	2.16	1.80	1.44	1.08	0.72	0.36		
186	190	3.94	3.58	2.68	2.32	1.96	1.60	1.24	0.88	0.52	0.16	
190	194	4.10	3.74	2.84	2.48	2.12	1.76	1.40	1.04	0.68	0.32	
194	198	4.26	3.90	3.00	2.64	2.28	1.92	1.56	1.20	0.84	0.48	0.12
198	202	4.42	4.06	3.16	2.80	2.44	2.08	1.72	1.36	1.00	0.64	0.28
202	206	4.58	4.22	3.32	2.96	2.60	2.24	1.88	1.52	1.16	0.80	0.44
206	210	4.74	4.38	3.48	3.12	2.76	2.40	2.04	1.68	1.32	0.96	0.60
210	214	4.99	4.63	3.64	3.28	2.92	2.56	2.20	1.84	1.48	1.12	0.76
214	218	5.23	4.87	3.80	3.44	3.08	2.72	2.36	2.00	1.64	1.28	0.92
218	222	5.47	5.11	3.96	3.60	3.24	2.88	2.52	2.16	1.80	1.44	1.08
222	226	5.71	5.35	4.18	3.82	3.46	3.10	2.74	2.38	2.02	1.66	1.30
226	230	5.95	5.59	4.42	4.06	3.70	3.34	2.98	2.62	2.26	1.90	1.54
230	234	6.19	5.83	4.66	4.30	3.94	3.58	3.22	2.86	2.50	2.14	1.78
234	238	6.43	6.07	4.90	4.54	4.18	3.82	3.46	3.10	2.74	2.38	2.02
238	242	6.67	6.31	5.14	4.78	4.42	4.06	3.70	3.34	2.98	2.62	2.26
242	246	6.91	6.55	5.38	5.02	4.66	4.30	3.94	3.58	3.22	2.86	2.50
246	250	7.15	6.79	5.62	5.26	4.90	4.54	4.18	3.82	3.46	3.10	2.74
250	254	7.39	7.03	5.86	5.50	5.14	4.78	4.42	4.06	3.70	3.34	2.98
254	258	7.63	7.27	6.10	5.74	5.38	5.02	4.66	4.30	3.94	3.58	3.22
258	262	7.87	7.51	6.34	5.98	5.62	5.26	4.90	4.54	4.18	3.82	3.46
262	266	8.11	7.75	6.58	6.22	5.86	5.50	5.14	4.78	4.42	4.06	3.70
266	270	8.35	7.99	6.82	6.46	6.10	5.74	5.38	5.02	4.66	4.30	3.94
270	274	8.59	8.23	7.06	6.70	6.34	5.98	5.62	5.26	4.90	4.54	4.18
274	278	8.83	8.47	7.30	6.94	6.58	6.22	5.86	5.50	5.14	4.78	4.42
278	282	9.07	8.71	7.54	7.18	6.82	6.46	6.10	5.74	5.38	5.02	4.66
282	286	9.31	8.95	7.78	7.42	7.06	6.70	6.34	5.98	5.62	5.26	4.90
286	290	9.52	9.16	8.02	7.66	7.30	6.94	6.58	6.22	5.86	5.50	5.14

290 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 288)

UNMARRIED HEAD OF HOUSEHOLD----DAILY / MISCELLANEOUS PAYROLL PERIOD

FOR WAGES PAID IN 2008

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...										
\$1	\$56											
56	58	0.30										
58	60	0.32										
60	62	0.34										
62	64	0.36										
64	66	0.38	0.02									
66	68	0.40	0.04									
68	70	0.42	0.06									
70	72	0.44	0.08									
72	74	0.46	0.10									
74	76	0.48	0.12									
76	78	0.50	0.14									
78	80	0.52	0.16									
80	82	0.55	0.19									
82	84	0.59	0.23									
84	86	0.63	0.27									
86	88	0.67	0.31									
88	90	0.71	0.35									
90	92	0.75	0.39	0.03								
92	94	0.79	0.43	0.07								
94	96	0.83	0.47	0.11								
96	100	0.89	0.53	0.17								
100	104	0.97	0.61	0.25								
104	108	1.05	0.69	0.33								
108	112	1.13	0.77	0.41	0.05							
112	116	1.21	0.85	0.49	0.13							
116	120	1.29	0.93	0.57	0.21							
120	124	1.37	1.01	0.65	0.29							
124	128	1.45	1.09	0.73	0.37	0.01						
128	132	1.53	1.17	0.81	0.45	0.09						
132	136	1.61	1.25	0.89	0.53	0.17						
136	140	1.69	1.33	0.97	0.61	0.25						
140	144	1.77	1.41	1.05	0.69	0.33						
144	148	1.85	1.49	1.13	0.77	0.41	0.05					
148	152	1.93	1.57	1.21	0.85	0.49	0.13					
152	156	2.05	1.69	1.33	0.97	0.61	0.25					
156	160	2.21	1.85	1.49	1.13	0.77	0.41	0.05				
160	165	2.39	2.03	1.67	1.31	0.95	0.59	0.23				
165	170	2.59	2.23	1.87	1.51	1.15	0.79	0.43	0.07			
170	175	2.79	2.43	2.07	1.71	1.35	0.99	0.63	0.27			
175	180	2.99	2.63	2.27	1.91	1.55	1.19	0.83	0.47	0.11		
180	185	3.19	2.83	2.47	2.11	1.75	1.39	1.03	0.67	0.31		
185	190	3.40	3.04	2.68	2.32	1.96	1.60	1.24	0.88	0.52	0.16	
190	195	3.70	3.34	2.98	2.62	2.26	1.90	1.54	1.18	0.82	0.46	0.10
195	200	4.00	3.64	3.28	2.92	2.56	2.20	1.84	1.48	1.12	0.76	0.40
200	205	4.30	3.94	3.58	3.22	2.86	2.50	2.14	1.78	1.42	1.06	0.70
205	210	4.60	4.24	3.88	3.52	3.16	2.80	2.44	2.08	1.72	1.36	1.00
210	215	4.90	4.54	4.18	3.82	3.46	3.10	2.74	2.38	2.02	1.66	1.30
215	220	5.20	4.84	4.48	4.12	3.76	3.40	3.04	2.68	2.32	1.96	1.60
220	225	5.50	5.14	4.78	4.42	4.06	3.70	3.34	2.98	2.62	2.26	1.90
225	230	5.83	5.47	5.11	4.75	4.39	4.03	3.67	3.31	2.95	2.59	2.23

230 and over

(Table Amount PLUS 9.3 Percent of the Amount Over 227.50)

CALIFORNIA WITHHOLDING SCHEDULES FOR 2008