

NON-RESIDENT
 THE TABLE PROVIDES FOR THE SPECIAL NON-RESIDENT TAX,
 WHICH IS CALCULATED USING THE LOWEST LOCAL TAX RATE
 IN EFFECT FOR THE TAX YEAR

IF THE PAY PERIOD WITH RESPECT TO AN EMPLOYEE IS DAILY

AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS											
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10	
0	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
12	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	15	0.66	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	16	0.73	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	17	0.79	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	18	0.86	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	19	0.92	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19	20	0.99	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	21	1.05	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	22	1.12	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22	23	1.18	0.61	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	24	1.25	0.68	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	25	1.31	0.74	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	26	1.38	0.81	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	27	1.44	0.87	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	28	1.51	0.94	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	29	1.57	1.00	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	30	1.63	1.06	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	31	1.68	1.11	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	32	1.74	1.17	0.60	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	33	1.79	1.22	0.65	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	34	1.85	1.28	0.71	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	35	1.90	1.33	0.76	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	36	1.96	1.39	0.82	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
36	37	2.01	1.44	0.87	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
37	38	2.07	1.50	0.93	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
38	39	2.12	1.55	0.98	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
39	40	2.18	1.61	1.04	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	41	2.23	1.66	1.09	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41	42	2.29	1.72	1.15	0.58	0.01	0.00	0.00	0.00	0.00	0.00	0.00	
42	43	2.35	1.78	1.21	0.64	0.07	0.00	0.00	0.00	0.00	0.00	0.00	
43	44	2.41	1.84	1.27	0.70	0.13	0.00	0.00	0.00	0.00	0.00	0.00	
44	45	2.48	1.91	1.34	0.77	0.20	0.00	0.00	0.00	0.00	0.00	0.00	
45	46	2.54	1.97	1.40	0.83	0.26	0.00	0.00	0.00	0.00	0.00	0.00	
46	47	2.61	2.04	1.47	0.90	0.33	0.00	0.00	0.00	0.00	0.00	0.00	
47	48	2.67	2.10	1.53	0.96	0.39	0.00	0.00	0.00	0.00	0.00	0.00	
48	49	2.74	2.17	1.60	1.03	0.46	0.00	0.00	0.00	0.00	0.00	0.00	
49	50	2.80	2.23	1.66	1.09	0.52	0.00	0.00	0.00	0.00	0.00	0.00	
50	52	2.90	2.33	1.76	1.19	0.62	0.05	0.00	0.00	0.00	0.00	0.00	
52	54	3.03	2.46	1.89	1.32	0.75	0.18	0.00	0.00	0.00	0.00	0.00	
54	56	3.16	2.59	2.02	1.45	0.88	0.31	0.00	0.00	0.00	0.00	0.00	
56	58	3.29	2.72	2.15	1.58	1.01	0.44	0.00	0.00	0.00	0.00	0.00	
58	60	3.42	2.85	2.28	1.71	1.14	0.57	0.00	0.00	0.00	0.00	0.00	
60	62	3.55	2.98	2.41	1.84	1.27	0.70	0.13	0.00	0.00	0.00	0.00	
62	64	3.68	3.11	2.54	1.97	1.40	0.83	0.26	0.00	0.00	0.00	0.00	
64	66	3.81	3.24	2.67	2.10	1.53	0.96	0.39	0.00	0.00	0.00	0.00	
66	68	3.94	3.37	2.80	2.23	1.66	1.09	0.52	0.00	0.00	0.00	0.00	
68	70	4.07	3.50	2.93	2.36	1.79	1.22	0.65	0.08	0.00	0.00	0.00	

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IF THE PAY PERIOD WITH RESPECT TO AN EMPLOYEE IS DAILY

AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS										
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10
70	72	4.20	3.63	3.06	2.49	1.92	1.35	0.78	0.21	0.00	0.00	0.00
72	74	4.33	3.76	3.19	2.62	2.05	1.48	0.91	0.34	0.00	0.00	0.00
74	76	4.46	3.89	3.32	2.75	2.18	1.61	1.04	0.47	0.00	0.00	0.00
76	78	4.59	4.02	3.45	2.88	2.31	1.74	1.17	0.60	0.03	0.00	0.00
78	80	4.72	4.15	3.58	3.01	2.44	1.87	1.30	0.73	0.16	0.00	0.00
80	82	4.85	4.28	3.71	3.14	2.57	2.00	1.43	0.86	0.29	0.00	0.00
82	84	4.98	4.41	3.84	3.27	2.70	2.13	1.56	0.99	0.42	0.00	0.00
84	86	5.11	4.54	3.97	3.40	2.83	2.26	1.69	1.12	0.55	0.00	0.00
86	88	5.24	4.67	4.10	3.53	2.96	2.39	1.82	1.25	0.68	0.11	0.00
88	90	5.37	4.80	4.23	3.66	3.09	2.52	1.95	1.38	0.81	0.24	0.00
90	92	5.50	4.93	4.36	3.79	3.22	2.65	2.08	1.51	0.94	0.37	0.00
92	94	5.63	5.06	4.49	3.92	3.35	2.78	2.21	1.64	1.07	0.50	0.00
94	96	5.76	5.19	4.62	4.05	3.48	2.91	2.34	1.77	1.20	0.63	0.06
96	98	5.89	5.32	4.75	4.18	3.61	3.04	2.47	1.90	1.33	0.76	0.19
98	100	6.02	5.45	4.88	4.31	3.74	3.17	2.60	2.03	1.46	0.89	0.32
100	102	6.15	5.58	5.01	4.44	3.87	3.30	2.73	2.16	1.59	1.02	0.45
102	104	6.28	5.71	5.14	4.57	4.00	3.43	2.86	2.29	1.72	1.15	0.58
104	106	6.41	5.84	5.27	4.70	4.13	3.56	2.99	2.42	1.85	1.28	0.71
106	108	6.54	5.97	5.40	4.83	4.26	3.69	3.12	2.55	1.98	1.41	0.84
108	110	6.67	6.10	5.53	4.96	4.39	3.82	3.25	2.68	2.11	1.54	0.97
110	112	6.80	6.23	5.66	5.09	4.52	3.95	3.38	2.81	2.24	1.67	1.10
112	114	6.93	6.36	5.79	5.22	4.65	4.08	3.51	2.94	2.37	1.80	1.23
114	116	7.06	6.49	5.92	5.35	4.78	4.21	3.64	3.07	2.50	1.93	1.36
116	118	7.19	6.62	6.05	5.48	4.91	4.34	3.77	3.20	2.63	2.06	1.49
118	120	7.32	6.75	6.18	5.61	5.04	4.47	3.90	3.33	2.76	2.19	1.62
120	122	7.45	6.88	6.31	5.74	5.17	4.60	4.03	3.46	2.89	2.32	1.75
122	124	7.58	7.01	6.44	5.87	5.30	4.73	4.16	3.59	3.02	2.45	1.88
124	126	7.71	7.14	6.57	6.00	5.43	4.86	4.29	3.72	3.15	2.58	2.01
126	128	7.84	7.27	6.70	6.13	5.56	4.99	4.42	3.85	3.28	2.71	2.14
128	130	7.97	7.40	6.83	6.26	5.69	5.12	4.55	3.98	3.41	2.84	2.27
130	132	8.10	7.53	6.96	6.39	5.82	5.25	4.68	4.11	3.54	2.97	2.40
132	134	8.23	7.66	7.09	6.52	5.95	5.38	4.81	4.24	3.67	3.10	2.53
134	136	8.36	7.79	7.22	6.65	6.08	5.51	4.94	4.37	3.80	3.23	2.66
136	138	8.49	7.92	7.35	6.78	6.21	5.64	5.07	4.50	3.93	3.36	2.79
138	140	8.62	8.05	7.48	6.91	6.34	5.77	5.20	4.63	4.06	3.49	2.92
140	142	8.75	8.18	7.61	7.04	6.47	5.90	5.33	4.76	4.19	3.62	3.05
142	144	8.88	8.31	7.74	7.17	6.60	6.03	5.46	4.89	4.32	3.75	3.18
144	146	9.01	8.44	7.87	7.30	6.73	6.16	5.59	5.02	4.45	3.88	3.31
146	148	9.14	8.57	8.00	7.43	6.86	6.29	5.72	5.15	4.58	4.01	3.44
148	150	9.27	8.70	8.13	7.56	6.99	6.42	5.85	5.28	4.71	4.14	3.57
150	152	9.40	8.83	8.26	7.69	7.12	6.55	5.98	5.41	4.84	4.27	3.70
152	154	9.53	8.96	8.39	7.82	7.25	6.68	6.11	5.54	4.97	4.40	3.83
154	156	9.66	9.09	8.52	7.95	7.38	6.81	6.24	5.67	5.10	4.53	3.96
156	158	9.79	9.22	8.65	8.08	7.51	6.94	6.37	5.80	5.23	4.66	4.09
158	160	9.92	9.35	8.78	8.21	7.64	7.07	6.50	5.93	5.36	4.79	4.22
160	162	10.05	9.48	8.91	8.34	7.77	7.20	6.63	6.06	5.49	4.92	4.35
162	164	10.18	9.61	9.04	8.47	7.90	7.33	6.76	6.19	5.62	5.05	4.48
164	166	10.31	9.74	9.17	8.60	8.03	7.46	6.89	6.32	5.75	5.18	4.61
166	168	10.44	9.87	9.30	8.73	8.16	7.59	7.02	6.45	5.88	5.31	4.74
168	170	10.57	10.00	9.43	8.86	8.29	7.72	7.15	6.58	6.01	5.44	4.87
170	172	10.70	10.13	9.56	8.99	8.42	7.85	7.28	6.71	6.14	5.57	5.00
172	174	10.83	10.26	9.69	9.12	8.55	7.98	7.41	6.84	6.27	5.70	5.13
174	176	10.96	10.39	9.82	9.25	8.68	8.11	7.54	6.97	6.40	5.83	5.26
176	178	11.09	10.52	9.95	9.38	8.81	8.24	7.67	7.10	6.53	5.96	5.39
178	180	11.22	10.65	10.08	9.51	8.94	8.37	7.80	7.23	6.66	6.09	5.52
180	182	11.35	10.78	10.21	9.64	9.07	8.50	7.93	7.36	6.79	6.22	5.65

FOR AMOUNTS IN EXCESS OF 182.00 PER DAY USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

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 IN EFFECT FOR THE TAX YEAR

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS WEEKLY

AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS											
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10	
0	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
45	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50	55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
55	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60	65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
65	70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
70	75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
75	80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80	85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
85	90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
90	95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
95	100	4.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100	105	4.72	0.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105	110	5.05	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
110	115	5.37	1.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
115	120	5.70	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
120	125	6.02	2.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
125	130	6.35	2.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
130	135	6.67	2.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
135	140	7.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
140	145	7.32	3.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
145	150	7.65	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
150	155	7.97	3.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
155	160	8.30	4.30	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
160	165	8.62	4.62	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
165	170	8.95	4.95	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
170	175	9.27	5.27	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
175	180	9.60	5.60	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
180	185	9.92	5.92	1.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
185	190	10.25	6.25	2.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
190	195	10.57	6.57	2.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
195	200	10.90	6.90	2.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	205	11.18	7.18	3.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
205	210	11.46	7.46	3.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	215	11.74	7.74	3.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
215	220	12.01	8.01	4.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	225	12.29	8.29	4.29	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
225	230	12.56	8.56	4.56	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	235	12.84	8.84	4.84	0.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
235	240	13.12	9.12	5.12	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	245	13.39	9.39	5.39	1.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
245	250	13.67	9.67	5.67	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	255	13.95	9.95	5.95	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
255	265	14.36	10.36	6.36	2.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
265	275	14.91	10.91	6.91	2.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
275	285	15.47	11.46	7.46	3.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
285	295	16.02	12.02	8.02	4.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00	
295	305	16.62	12.62	8.62	4.62	0.62	0.00	0.00	0.00	0.00	0.00	0.00	
305	315	17.27	13.27	9.27	5.27	1.27	0.00	0.00	0.00	0.00	0.00	0.00	
315	325	17.92	13.92	9.92	5.92	1.92	0.00	0.00	0.00	0.00	0.00	0.00	
325	335	18.57	14.57	10.57	6.57	2.57	0.00	0.00	0.00	0.00	0.00	0.00	
335	345	19.22	15.22	11.22	7.22	3.22	0.00	0.00	0.00	0.00	0.00	0.00	

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AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS										
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10
345	355	19.87	15.87	11.87	7.87	3.87	0.00	0.00	0.00	0.00	0.00	0.00
355	365	20.52	16.52	12.52	8.52	4.52	0.52	0.00	0.00	0.00	0.00	0.00
365	375	21.17	17.17	13.17	9.17	5.17	1.17	0.00	0.00	0.00	0.00	0.00
375	385	21.82	17.82	13.82	9.82	5.82	1.82	0.00	0.00	0.00	0.00	0.00
385	395	22.47	18.47	14.47	10.47	6.47	2.47	0.00	0.00	0.00	0.00	0.00
395	405	23.12	19.12	15.12	11.12	7.12	3.12	0.00	0.00	0.00	0.00	0.00
405	415	23.77	19.77	15.77	11.77	7.77	3.77	0.00	0.00	0.00	0.00	0.00
415	425	24.42	20.42	16.42	12.42	8.42	4.42	0.42	0.00	0.00	0.00	0.00
425	435	25.07	21.07	17.07	13.07	9.07	5.07	1.07	0.00	0.00	0.00	0.00
435	445	25.72	21.72	17.72	13.72	9.72	5.72	1.72	0.00	0.00	0.00	0.00
445	455	26.37	22.37	18.37	14.37	10.37	6.37	2.37	0.00	0.00	0.00	0.00
455	465	27.02	23.02	19.02	15.02	11.02	7.02	3.02	0.00	0.00	0.00	0.00
465	475	27.67	23.67	19.67	15.67	11.67	7.67	3.67	0.00	0.00	0.00	0.00
475	485	28.32	24.32	20.32	16.32	12.32	8.32	4.32	0.32	0.00	0.00	0.00
485	495	28.97	24.97	20.97	16.97	12.97	8.97	4.97	0.97	0.00	0.00	0.00
495	505	29.62	25.62	21.62	17.62	13.62	9.62	5.62	1.62	0.00	0.00	0.00
505	515	30.27	26.27	22.27	18.27	14.27	10.27	6.27	2.27	0.00	0.00	0.00
515	525	30.92	26.92	22.92	18.92	14.92	10.92	6.92	2.92	0.00	0.00	0.00
525	535	31.57	27.57	23.57	19.57	15.57	11.57	7.57	3.57	0.00	0.00	0.00
535	545	32.22	28.22	24.22	20.22	16.22	12.22	8.22	4.22	0.22	0.00	0.00
545	555	32.87	28.87	24.87	20.87	16.87	12.87	8.87	4.87	0.87	0.00	0.00
555	565	33.52	29.52	25.52	21.52	17.52	13.52	9.52	5.52	1.52	0.00	0.00
565	575	34.17	30.17	26.17	22.17	18.17	14.17	10.17	6.17	2.17	0.00	0.00
575	585	34.82	30.82	26.82	22.82	18.82	14.82	10.82	6.82	2.82	0.00	0.00
585	595	35.47	31.47	27.47	23.47	19.47	15.47	11.47	7.47	3.47	0.00	0.00
595	605	36.12	32.12	28.12	24.12	20.12	16.12	12.12	8.12	4.12	0.12	0.00
605	615	36.77	32.77	28.77	24.77	20.77	16.77	12.77	8.77	4.77	0.77	0.00
615	625	37.42	33.42	29.42	25.42	21.42	17.42	13.42	9.42	5.42	1.42	0.00
625	635	38.07	34.07	30.07	26.07	22.07	18.07	14.07	10.07	6.07	2.07	0.00
635	645	38.72	34.72	30.72	26.72	22.72	18.72	14.72	10.72	6.72	2.72	0.00
645	655	39.37	35.37	31.37	27.37	23.37	19.37	15.37	11.37	7.37	3.37	0.00
655	665	40.02	36.02	32.02	28.02	24.02	20.02	16.02	12.02	8.02	4.02	0.02
665	675	40.67	36.67	32.67	28.67	24.67	20.67	16.67	12.67	8.67	4.67	0.67
675	685	41.32	37.32	33.32	29.32	25.32	21.32	17.32	13.32	9.32	5.32	1.32
685	695	41.97	37.97	33.97	29.97	25.97	21.97	17.97	13.97	9.97	5.97	1.97
695	705	42.62	38.62	34.62	30.62	26.62	22.62	18.62	14.62	10.62	6.62	2.62
705	715	43.27	39.27	35.27	31.27	27.27	23.27	19.27	15.27	11.27	7.27	3.27
715	725	43.92	39.92	35.92	31.92	27.92	23.92	19.92	15.92	11.92	7.92	3.92
725	735	44.57	40.57	36.57	32.57	28.57	24.57	20.57	16.57	12.57	8.57	4.57
735	745	45.22	41.22	37.22	33.22	29.22	25.22	21.22	17.22	13.22	9.22	5.22
745	755	45.87	41.87	37.87	33.87	29.87	25.87	21.87	17.87	13.87	9.87	5.87
755	765	46.52	42.52	38.52	34.52	30.52	26.52	22.52	18.52	14.52	10.52	6.52
765	775	47.17	43.17	39.17	35.17	31.17	27.17	23.17	19.17	15.17	11.17	7.17
775	785	47.82	43.82	39.82	35.82	31.82	27.82	23.82	19.82	15.82	11.82	7.82
785	795	48.47	44.47	40.47	36.47	32.47	28.47	24.47	20.47	16.47	12.47	8.47
795	805	49.12	45.12	41.12	37.12	33.12	29.12	25.12	21.12	17.12	13.12	9.12
805	815	49.77	45.77	41.77	37.77	33.77	29.77	25.77	21.77	17.77	13.77	9.77
815	825	50.42	46.42	42.42	38.42	34.42	30.42	26.42	22.42	18.42	14.42	10.42
825	835	51.07	47.07	43.07	39.07	35.07	31.07	27.07	23.07	19.07	15.07	11.07
835	845	51.72	47.72	43.72	39.72	35.72	31.72	27.72	23.72	19.72	15.72	11.72
845	855	52.37	48.37	44.37	40.37	36.37	32.37	28.37	24.37	20.37	16.37	12.37
855	865	53.02	49.02	45.02	41.02	37.02	33.02	29.02	25.02	21.02	17.02	13.02
865	875	53.67	49.67	45.67	41.67	37.67	33.67	29.67	25.67	21.67	17.67	13.67
875	885	54.32	50.32	46.32	42.32	38.32	34.32	30.32	26.32	22.32	18.32	14.32
885	895	54.97	50.97	46.97	42.97	38.97	34.97	30.97	26.97	22.97	18.97	14.97
895	905	55.62	51.62	47.62	43.62	39.62	35.62	31.62	27.62	23.62	19.62	15.62

FOR AMOUNTS IN EXCESS OF 905.00 PER WEEK USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

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AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS										
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10
0	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	200	8.80	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	9.45	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	10.10	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	10.75	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	11.40	3.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	12.05	4.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	12.70	4.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	13.35	5.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	14.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	14.65	6.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	15.30	7.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	15.95	7.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	16.60	8.60	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	17.25	9.25	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	17.90	9.90	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	18.55	10.55	2.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	19.20	11.20	3.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	19.85	11.85	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	20.50	12.50	4.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	21.15	13.15	5.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	21.80	13.80	5.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	22.37	14.37	6.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	22.92	14.93	6.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	23.48	15.48	7.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	24.03	16.03	8.03	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	24.58	16.58	8.58	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	25.13	17.14	9.14	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	25.69	17.69	9.69	1.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	26.24	18.24	10.24	2.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	26.79	18.79	10.79	2.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	27.34	19.35	11.35	3.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	510	27.90	19.90	11.90	3.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510	530	28.73	20.73	12.73	4.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	550	29.83	21.83	13.83	5.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550	570	30.94	22.94	14.94	6.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	590	32.04	24.04	16.04	8.05	0.05	0.00	0.00	0.00	0.00	0.00	0.00
590	610	33.25	25.24	17.24	9.24	1.24	0.00	0.00	0.00	0.00	0.00	0.00
610	630	34.55	26.54	18.54	10.54	2.54	0.00	0.00	0.00	0.00	0.00	0.00
630	650	35.85	27.84	19.84	11.84	3.84	0.00	0.00	0.00	0.00	0.00	0.00
650	670	37.15	29.14	21.14	13.14	5.14	0.00	0.00	0.00	0.00	0.00	0.00
670	690	38.45	30.44	22.44	14.44	6.44	0.00	0.00	0.00	0.00	0.00	0.00

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AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS										
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10
690	710	39.75	31.74	23.74	15.74	7.74	0.00	0.00	0.00	0.00	0.00	0.00
710	730	41.05	33.04	25.04	17.04	9.04	1.04	0.00	0.00	0.00	0.00	0.00
730	750	42.35	34.34	26.34	18.34	10.34	2.34	0.00	0.00	0.00	0.00	0.00
750	770	43.65	35.64	27.64	19.64	11.64	3.64	0.00	0.00	0.00	0.00	0.00
770	790	44.95	36.94	28.94	20.94	12.94	4.94	0.00	0.00	0.00	0.00	0.00
790	810	46.25	38.24	30.24	22.24	14.24	6.24	0.00	0.00	0.00	0.00	0.00
810	830	47.55	39.54	31.54	23.54	15.54	7.54	0.00	0.00	0.00	0.00	0.00
830	850	48.85	40.84	32.84	24.84	16.84	8.84	0.84	0.00	0.00	0.00	0.00
850	870	50.15	42.14	34.14	26.14	18.14	10.14	2.14	0.00	0.00	0.00	0.00
870	890	51.45	43.44	35.44	27.44	19.44	11.44	3.44	0.00	0.00	0.00	0.00
890	910	52.75	44.74	36.74	28.74	20.74	12.74	4.74	0.00	0.00	0.00	0.00
910	930	54.05	46.04	38.04	30.04	22.04	14.04	6.04	0.00	0.00	0.00	0.00
930	950	55.35	47.34	39.34	31.34	23.34	15.34	7.34	0.00	0.00	0.00	0.00
950	970	56.65	48.64	40.64	32.64	24.64	16.64	8.64	0.64	0.00	0.00	0.00
970	990	57.95	49.94	41.94	33.94	25.94	17.94	9.94	1.94	0.00	0.00	0.00
990	1,010	59.25	51.24	43.24	35.24	27.24	19.24	11.24	3.24	0.00	0.00	0.00
1,010	1,030	60.55	52.54	44.54	36.54	28.54	20.54	12.54	4.54	0.00	0.00	0.00
1,030	1,050	61.85	53.84	45.84	37.84	29.84	21.84	13.84	5.84	0.00	0.00	0.00
1,050	1,070	63.15	55.14	47.14	39.14	31.14	23.14	15.14	7.14	0.00	0.00	0.00
1,070	1,090	64.45	56.44	48.44	40.44	32.44	24.44	16.44	8.44	0.44	0.00	0.00
1,090	1,110	65.75	57.74	49.74	41.74	33.74	25.74	17.74	9.74	1.74	0.00	0.00
1,110	1,130	67.05	59.04	51.04	43.04	35.04	27.04	19.04	11.04	3.04	0.00	0.00
1,130	1,150	68.35	60.34	52.34	44.34	36.34	28.34	20.34	12.34	4.34	0.00	0.00
1,150	1,170	69.65	61.64	53.64	45.64	37.64	29.64	21.64	13.64	5.64	0.00	0.00
1,170	1,190	70.95	62.94	54.94	46.94	38.94	30.94	22.94	14.94	6.94	0.00	0.00
1,190	1,210	72.25	64.24	56.24	48.24	40.24	32.24	24.24	16.24	8.24	0.24	0.00
1,210	1,230	73.55	65.54	57.54	49.54	41.54	33.54	25.54	17.54	9.54	1.54	0.00
1,230	1,250	74.85	66.84	58.84	50.84	42.84	34.84	26.84	18.84	10.84	2.84	0.00
1,250	1,270	76.15	68.14	60.14	52.14	44.14	36.14	28.14	20.14	12.14	4.14	0.00
1,270	1,290	77.45	69.44	61.44	53.44	45.44	37.44	29.44	21.44	13.44	5.44	0.00
1,290	1,310	78.75	70.74	62.74	54.74	46.74	38.74	30.74	22.74	14.74	6.74	0.00
1,310	1,330	80.05	72.04	64.04	56.04	48.04	40.04	32.04	24.04	16.04	8.04	0.04
1,330	1,350	81.35	73.34	65.34	57.34	49.34	41.34	33.34	25.34	17.34	9.34	1.34
1,350	1,370	82.65	74.64	66.64	58.64	50.64	42.64	34.64	26.64	18.64	10.64	2.64
1,370	1,390	83.95	75.94	67.94	59.94	51.94	43.94	35.94	27.94	19.94	11.94	3.94
1,390	1,410	85.25	77.24	69.24	61.24	53.24	45.24	37.24	29.24	21.24	13.24	5.24
1,410	1,430	86.55	78.54	70.54	62.54	54.54	46.54	38.54	30.54	22.54	14.54	6.54
1,430	1,450	87.85	79.84	71.84	63.84	55.84	47.84	39.84	31.84	23.84	15.84	7.84
1,450	1,470	89.15	81.14	73.14	65.14	57.14	49.14	41.14	33.14	25.14	17.14	9.14
1,470	1,490	90.45	82.44	74.44	66.44	58.44	50.44	42.44	34.44	26.44	18.44	10.44
1,490	1,510	91.75	83.74	75.74	67.74	59.74	51.74	43.74	35.74	27.74	19.74	11.74
1,510	1,530	93.05	85.04	77.04	69.04	61.04	53.04	45.04	37.04	29.04	21.04	13.04
1,530	1,550	94.35	86.34	78.34	70.34	62.34	54.34	46.34	38.34	30.34	22.34	14.34
1,550	1,570	95.65	87.64	79.64	71.64	63.64	55.64	47.64	39.64	31.64	23.64	15.64
1,570	1,590	96.95	88.94	80.94	72.94	64.94	56.94	48.94	40.94	32.94	24.94	16.94
1,590	1,610	98.25	90.24	82.24	74.24	66.24	58.24	50.24	42.24	34.24	26.24	18.24
1,610	1,630	99.55	91.54	83.54	75.54	67.54	59.54	51.54	43.54	35.54	27.54	19.54
1,630	1,650	100.85	92.84	84.84	76.84	68.84	60.84	52.84	44.84	36.84	28.84	20.84
1,650	1,670	102.15	94.14	86.14	78.14	70.14	62.14	54.14	46.14	38.14	30.14	22.14
1,670	1,690	103.45	95.44	87.44	79.44	71.44	63.44	55.44	47.44	39.44	31.44	23.44
1,690	1,710	104.75	96.74	88.74	80.74	72.74	64.74	56.74	48.74	40.74	32.74	24.74
1,710	1,730	106.05	98.04	90.04	82.04	74.04	66.04	58.04	50.04	42.04	34.04	26.04
1,730	1,750	107.35	99.34	91.34	83.34	75.34	67.34	59.34	51.34	43.34	35.34	27.34
1,750	1,770	108.65	100.64	92.64	84.64	76.64	68.64	60.64	52.64	44.64	36.64	28.64
1,770	1,790	109.95	101.94	93.94	85.94	77.94	69.94	61.94	53.94	45.94	37.94	29.94
1,790	1,810	111.25	103.24	95.24	87.24	79.24	71.24	63.24	55.24	47.24	39.24	31.24

FOR AMOUNTS IN EXCESS OF 1,810.00 BI-WEEKLY USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

NON-RESIDENT
 THE TABLE PROVIDES FOR THE SPECIAL NON-RESIDENT TAX,
 WHICH IS CALCULATED USING THE LOWEST LOCAL TAX RATE
 IN EFFECT FOR THE TAX YEAR

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMI-MONTHLY

AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS											
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10	
0	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60	70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
70	80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80	90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
90	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100	110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
110	120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
120	130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
130	140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
140	150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
150	160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
160	170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
170	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
180	190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
190	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	220	9.77	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	230	10.42	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	240	11.07	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	250	11.72	3.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	260	12.37	3.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
260	270	13.02	4.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
270	280	13.67	5.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
280	290	14.32	5.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
290	300	14.97	6.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	310	15.62	6.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
310	320	16.27	7.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320	330	16.92	8.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
330	340	17.57	8.91	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
340	350	18.22	9.56	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
350	360	18.87	10.21	1.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
360	370	19.52	10.86	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
370	380	20.17	11.51	2.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
380	390	20.82	12.16	3.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
390	400	21.47	12.81	4.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
400	410	22.12	13.46	4.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410	420	22.77	14.11	5.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420	430	23.42	14.76	6.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
430	440	24.03	15.36	6.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440	450	24.58	15.91	7.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
450	460	25.13	16.47	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	470	25.69	17.02	8.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
470	480	26.24	17.57	8.91	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
480	490	26.79	18.12	9.46	0.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
490	500	27.34	18.68	10.01	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500	510	27.90	19.23	10.56	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510	530	28.73	20.06	11.39	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
530	550	29.83	21.16	12.50	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550	570	30.94	22.27	13.60	4.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
570	590	32.04	23.37	14.71	6.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
590	610	33.15	24.48	15.81	7.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
610	630	34.25	25.58	16.92	8.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
630	650	35.37	26.70	18.03	9.37	0.70	0.00	0.00	0.00	0.00	0.00	0.00	
650	670	36.67	28.00	19.33	10.67	2.00	0.00	0.00	0.00	0.00	0.00	0.00	
670	690	37.97	29.30	20.63	11.97	3.30	0.00	0.00	0.00	0.00	0.00	0.00	

NON-RESIDENT
THE TABLE PROVIDES FOR THE SPECIAL NON-RESIDENT TAX,
WHICH IS CALCULATED USING THE LOWEST LOCAL TAX RATE
IN EFFECT FOR THE TAX YEAR

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS SEMI-MONTHLY

AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS										
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10
690	710	39.27	30.60	21.93	13.27	4.60	0.00	0.00	0.00	0.00	0.00	0.00
710	730	40.57	31.90	23.23	14.57	5.90	0.00	0.00	0.00	0.00	0.00	0.00
730	750	41.87	33.20	24.53	15.87	7.20	0.00	0.00	0.00	0.00	0.00	0.00
750	770	43.17	34.50	25.83	17.17	8.50	0.00	0.00	0.00	0.00	0.00	0.00
770	790	44.47	35.80	27.13	18.47	9.80	1.13	0.00	0.00	0.00	0.00	0.00
790	810	45.77	37.10	28.43	19.77	11.10	2.43	0.00	0.00	0.00	0.00	0.00
810	830	47.07	38.40	29.73	21.07	12.40	3.73	0.00	0.00	0.00	0.00	0.00
830	850	48.37	39.70	31.03	22.37	13.70	5.03	0.00	0.00	0.00	0.00	0.00
850	870	49.67	41.00	32.33	23.67	15.00	6.33	0.00	0.00	0.00	0.00	0.00
870	890	50.97	42.30	33.63	24.97	16.30	7.63	0.00	0.00	0.00	0.00	0.00
890	910	52.27	43.60	34.93	26.27	17.60	8.93	0.27	0.00	0.00	0.00	0.00
910	930	53.57	44.90	36.23	27.57	18.90	10.23	1.57	0.00	0.00	0.00	0.00
930	950	54.87	46.20	37.53	28.87	20.20	11.53	2.87	0.00	0.00	0.00	0.00
950	970	56.17	47.50	38.83	30.17	21.50	12.83	4.17	0.00	0.00	0.00	0.00
970	990	57.47	48.80	40.13	31.47	22.80	14.13	5.47	0.00	0.00	0.00	0.00
990	1,010	58.77	50.10	41.43	32.77	24.10	15.43	6.77	0.00	0.00	0.00	0.00
1,010	1,030	60.07	51.40	42.73	34.07	25.40	16.73	8.07	0.00	0.00	0.00	0.00
1,030	1,050	61.37	52.70	44.03	35.37	26.70	18.03	9.37	0.70	0.00	0.00	0.00
1,050	1,070	62.67	54.00	45.33	36.67	28.00	19.33	10.67	2.00	0.00	0.00	0.00
1,070	1,090	63.97	55.30	46.63	37.97	29.30	20.63	11.97	3.30	0.00	0.00	0.00
1,090	1,110	65.27	56.60	47.93	39.27	30.60	21.93	13.27	4.60	0.00	0.00	0.00
1,110	1,130	66.57	57.90	49.23	40.57	31.90	23.23	14.57	5.90	0.00	0.00	0.00
1,130	1,150	67.87	59.20	50.53	41.87	33.20	24.53	15.87	7.20	0.00	0.00	0.00
1,150	1,170	69.17	60.50	51.83	43.17	34.50	25.83	17.17	8.50	0.00	0.00	0.00
1,170	1,190	70.47	61.80	53.13	44.47	35.80	27.13	18.47	9.80	1.13	0.00	0.00
1,190	1,210	71.77	63.10	54.43	45.77	37.10	28.43	19.77	11.10	2.43	0.00	0.00
1,210	1,230	73.07	64.40	55.73	47.07	38.40	29.73	21.07	12.40	3.73	0.00	0.00
1,230	1,250	74.37	65.70	57.03	48.37	39.70	31.03	22.37	13.70	5.03	0.00	0.00
1,250	1,270	75.67	67.00	58.33	49.67	41.00	32.33	23.67	15.00	6.33	0.00	0.00
1,270	1,290	76.97	68.30	59.63	50.97	42.30	33.63	24.97	16.30	7.63	0.00	0.00
1,290	1,310	78.27	69.60	60.93	52.27	43.60	34.93	26.27	17.60	8.93	0.27	0.00
1,310	1,330	79.57	70.90	62.23	53.57	44.90	36.23	27.57	18.90	10.23	1.57	0.00
1,330	1,350	80.87	72.20	63.53	54.87	46.20	37.53	28.87	20.20	11.53	2.87	0.00
1,350	1,370	82.17	73.50	64.83	56.17	47.50	38.83	30.17	21.50	12.83	4.17	0.00
1,370	1,390	83.47	74.80	66.13	57.47	48.80	40.13	31.47	22.80	14.13	5.47	0.00
1,390	1,410	84.77	76.10	67.43	58.77	50.10	41.43	32.77	24.10	15.43	6.77	0.00
1,410	1,430	86.07	77.40	68.73	60.07	51.40	42.73	34.07	25.40	16.73	8.07	0.00
1,430	1,450	87.37	78.70	70.03	61.37	52.70	44.03	35.37	26.70	18.03	9.37	0.70
1,450	1,470	88.67	80.00	71.33	62.67	54.00	45.33	36.67	28.00	19.33	10.67	2.00
1,470	1,490	89.97	81.30	72.63	63.97	55.30	46.63	37.97	29.30	20.63	11.97	3.30
1,490	1,510	91.27	82.60	73.93	65.27	56.60	47.93	39.27	30.60	21.93	13.27	4.60
1,510	1,530	92.57	83.90	75.23	66.57	57.90	49.23	40.57	31.90	23.23	14.57	5.90
1,530	1,550	93.87	85.20	76.53	67.87	59.20	50.53	41.87	33.20	24.53	15.87	7.20
1,550	1,570	95.17	86.50	77.83	69.17	60.50	51.83	43.17	34.50	25.83	17.17	8.50
1,570	1,590	96.47	87.80	79.13	70.47	61.80	53.13	44.47	35.80	27.13	18.47	9.80
1,590	1,610	97.77	89.10	80.43	71.77	63.10	54.43	45.77	37.10	28.43	19.77	11.10
1,610	1,630	99.07	90.40	81.73	73.07	64.40	55.73	47.07	38.40	29.73	21.07	12.40
1,630	1,650	100.37	91.70	83.03	74.37	65.70	57.03	48.37	39.70	31.03	22.37	13.70
1,650	1,670	101.67	93.00	84.33	75.67	67.00	58.33	49.67	41.00	32.33	23.67	15.00
1,670	1,690	102.97	94.30	85.63	76.97	68.30	59.63	50.97	42.30	33.63	24.97	16.30
1,690	1,710	104.27	95.60	86.93	78.27	69.60	60.93	52.27	43.60	34.93	26.27	17.60
1,710	1,730	105.57	96.90	88.23	79.57	70.90	62.23	53.57	44.90	36.23	27.57	18.90
1,730	1,750	106.87	98.20	89.53	80.87	72.20	63.53	54.87	46.20	37.53	28.87	20.20
1,750	1,770	108.17	99.50	90.83	82.17	73.50	64.83	56.17	47.50	38.83	30.17	21.50
1,770	1,790	109.47	100.80	92.13	83.47	74.80	66.13	57.47	48.80	40.13	31.47	22.80
1,790	1,810	110.77	102.10	93.43	84.77	76.10	67.43	58.77	50.10	41.43	32.77	24.10

FOR AMOUNTS IN EXCESS OF 1,810.00 SEMI-MONTHLY USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)

NON-RESIDENT
THE TABLE PROVIDES FOR THE SPECIAL NON-RESIDENT TAX,
WHICH IS CALCULATED USING THE LOWEST LOCAL TAX RATE
IN EFFECT FOR THE TAX YEAR

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS											
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10	
0	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60	80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100	120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
120	140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
140	160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
160	180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
180	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	240	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
260	280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
280	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320	340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
340	360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
360	380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
380	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
400	420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420	440	19.55	2.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440	460	20.85	3.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	480	22.15	4.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
480	500	23.45	6.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500	520	24.75	7.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
520	540	26.05	8.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
540	560	27.35	10.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
560	580	28.65	11.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
580	600	29.95	12.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
600	620	31.25	13.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
620	640	32.55	15.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
640	660	33.85	16.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
660	680	35.15	17.82	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
680	700	36.45	19.12	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
700	720	37.75	20.42	3.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
720	740	39.05	21.72	4.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
740	760	40.35	23.02	5.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
760	780	41.65	24.32	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
780	800	42.95	25.62	8.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
800	820	44.25	26.92	9.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
820	840	45.55	28.22	10.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
840	860	46.85	29.52	12.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
860	880	48.06	30.73	13.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
880	900	49.17	31.83	14.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
900	920	50.27	32.94	15.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
920	940	51.38	34.04	16.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
940	960	52.48	35.15	17.82	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
960	980	53.59	36.25	18.92	1.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
980	1,000	54.69	37.36	20.03	2.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,000	1,020	55.80	38.46	21.13	3.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,020	1,060	57.46	40.12	22.79	5.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,060	1,100	59.67	42.33	25.00	7.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,100	1,140	61.88	44.54	27.21	9.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,140	1,180	64.09	46.75	29.42	12.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,180	1,220	66.30	48.96	31.63	14.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,220	1,260	68.51	51.17	33.84	16.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,260	1,300	70.74	53.40	36.07	18.74	1.40	0.00	0.00	0.00	0.00	0.00	0.00	
1,300	1,340	73.34	56.00	38.67	21.34	4.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,340	1,380	75.94	58.60	41.27	23.94	6.60	0.00	0.00	0.00	0.00	0.00	0.00	

NON-RESIDENT
THE TABLE PROVIDES FOR THE SPECIAL NON-RESIDENT TAX,
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IN EFFECT FOR THE TAX YEAR

IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS MONTHLY

AND THE WAGES ARE		AND THE NUMBER OF EXEMPTIONS IS										
AT LEAST	BUT NOT MORE THAN	0	1	2	3	4	5	6	7	8	9	10
1,380	1,420	78.54	61.20	43.87	26.54	9.20	0.00	0.00	0.00	0.00	0.00	0.00
1,420	1,460	81.14	63.80	46.47	29.14	11.80	0.00	0.00	0.00	0.00	0.00	0.00
1,460	1,500	83.74	66.40	49.07	31.74	14.40	0.00	0.00	0.00	0.00	0.00	0.00
1,500	1,540	86.34	69.00	51.67	34.34	17.00	0.00	0.00	0.00	0.00	0.00	0.00
1,540	1,580	88.94	71.60	54.27	36.94	19.60	2.27	0.00	0.00	0.00	0.00	0.00
1,580	1,620	91.54	74.20	56.87	39.54	22.20	4.87	0.00	0.00	0.00	0.00	0.00
1,620	1,660	94.14	76.80	59.47	42.14	24.80	7.47	0.00	0.00	0.00	0.00	0.00
1,660	1,700	96.74	79.40	62.07	44.74	27.40	10.07	0.00	0.00	0.00	0.00	0.00
1,700	1,740	99.34	82.00	64.67	47.34	30.00	12.67	0.00	0.00	0.00	0.00	0.00
1,740	1,780	101.94	84.60	67.27	49.94	32.60	15.27	0.00	0.00	0.00	0.00	0.00
1,780	1,820	104.54	87.20	69.87	52.54	35.20	17.87	0.54	0.00	0.00	0.00	0.00
1,820	1,860	107.14	89.80	72.47	55.14	37.80	20.47	3.14	0.00	0.00	0.00	0.00
1,860	1,900	109.74	92.40	75.07	57.74	40.40	23.07	5.74	0.00	0.00	0.00	0.00
1,900	1,940	112.34	95.00	77.67	60.34	43.00	25.67	8.34	0.00	0.00	0.00	0.00
1,940	1,980	114.94	97.60	80.27	62.94	45.60	28.27	10.94	0.00	0.00	0.00	0.00
1,980	2,020	117.54	100.20	82.87	65.54	48.20	30.87	13.54	0.00	0.00	0.00	0.00
2,020	2,060	120.14	102.80	85.47	68.14	50.80	33.47	16.14	0.00	0.00	0.00	0.00
2,060	2,100	122.74	105.40	88.07	70.74	53.40	36.07	18.74	1.40	0.00	0.00	0.00
2,100	2,140	125.34	108.00	90.67	73.34	56.00	38.67	21.34	4.00	0.00	0.00	0.00
2,140	2,180	127.94	110.60	93.27	75.94	58.60	41.27	23.94	6.60	0.00	0.00	0.00
2,180	2,220	130.54	113.20	95.87	78.54	61.20	43.87	26.54	9.20	0.00	0.00	0.00
2,220	2,260	133.14	115.80	98.47	81.14	63.80	46.47	29.14	11.80	0.00	0.00	0.00
2,260	2,300	135.74	118.40	101.07	83.74	66.40	49.07	31.74	14.40	0.00	0.00	0.00
2,300	2,340	138.34	121.00	103.67	86.34	69.00	51.67	34.34	17.00	0.00	0.00	0.00
2,340	2,380	140.94	123.60	106.27	88.94	71.60	54.27	36.94	19.60	2.27	0.00	0.00
2,380	2,420	143.54	126.20	108.87	91.54	74.20	56.87	39.54	22.20	4.87	0.00	0.00
2,420	2,460	146.14	128.80	111.47	94.14	76.80	59.47	42.14	24.80	7.47	0.00	0.00
2,460	2,500	148.74	131.40	114.07	96.74	79.40	62.07	44.74	27.40	10.07	0.00	0.00
2,500	2,540	151.34	134.00	116.67	99.34	82.00	64.67	47.34	30.00	12.67	0.00	0.00
2,540	2,580	153.94	136.60	119.27	101.94	84.60	67.27	49.94	32.60	15.27	0.00	0.00
2,580	2,620	156.54	139.20	121.87	104.54	87.20	69.87	52.54	35.20	17.87	0.54	0.00
2,620	2,660	159.14	141.80	124.47	107.14	89.80	72.47	55.14	37.80	20.47	3.14	0.00
2,660	2,700	161.74	144.40	127.07	109.74	92.40	75.07	57.74	40.40	23.07	5.74	0.00
2,700	2,740	164.34	147.00	129.67	112.34	95.00	77.67	60.34	43.00	25.67	8.34	0.00
2,740	2,780	166.94	149.60	132.27	114.94	97.60	80.27	62.94	45.60	28.27	10.94	0.00
2,780	2,820	169.54	152.20	134.87	117.54	100.20	82.87	65.54	48.20	30.87	13.54	0.00
2,820	2,860	172.14	154.80	137.47	120.14	102.80	85.47	68.14	50.80	33.47	16.14	0.00
2,860	2,900	174.74	157.40	140.07	122.74	105.40	88.07	70.74	53.40	36.07	18.74	1.40
2,900	2,940	177.34	160.00	142.67	125.34	108.00	90.67	73.34	56.00	38.67	21.34	4.00
2,940	2,980	179.94	162.60	145.27	127.94	110.60	93.27	75.94	58.60	41.27	23.94	6.60
2,980	3,020	182.54	165.20	147.87	130.54	113.20	95.87	78.54	61.20	43.87	26.54	9.20
3,020	3,060	185.14	167.80	150.47	133.14	115.80	98.47	81.14	63.80	46.47	29.14	11.80
3,060	3,100	187.74	170.40	153.07	135.74	118.40	101.07	83.74	66.40	49.07	31.74	14.40
3,100	3,140	190.34	173.00	155.67	138.34	121.00	103.67	86.34	69.00	51.67	34.34	17.00
3,140	3,180	192.94	175.60	158.27	140.94	123.60	106.27	88.94	71.60	54.27	36.94	19.60
3,180	3,220	195.54	178.20	160.87	143.54	126.20	108.87	91.54	74.20	56.87	39.54	22.20
3,220	3,260	198.14	180.80	163.47	146.14	128.80	111.47	94.14	76.80	59.47	42.14	24.80
3,260	3,300	200.74	183.40	166.07	148.74	131.40	114.07	96.74	79.40	62.07	44.74	27.40
3,300	3,340	203.34	186.00	168.67	151.34	134.00	116.67	99.34	82.00	64.67	47.34	30.00
3,340	3,380	205.94	188.60	171.27	153.94	136.60	119.27	101.94	84.60	67.27	49.94	32.60
3,380	3,420	208.54	191.20	173.87	156.54	139.20	121.87	104.54	87.20	69.87	52.54	35.20
3,420	3,460	211.14	193.80	176.47	159.14	141.80	124.47	107.14	89.80	72.47	55.14	37.80
3,460	3,500	213.74	196.40	179.07	161.74	144.40	127.07	109.74	92.40	75.07	57.74	40.40
3,500	3,540	216.34	199.00	181.67	164.34	147.00	129.67	112.34	95.00	77.67	60.34	43.00
3,540	3,580	218.94	201.60	184.27	166.94	149.60	132.27	114.94	97.60	80.27	62.94	45.60
3,580	3,620	221.54	204.20	186.87	169.54	152.20	134.87	117.54	100.20	82.87	65.54	48.20

FOR AMOUNTS IN EXCESS OF 3,620.00 PER MONTH USE THE PERCENTAGE METHOD OF CALCULATION. [CLICK HERE TO ACCESS THIS CALCULATION.](#)