

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	0.68	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	16	0.75	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	17	0.82	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	18	0.89	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	19	0.96	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19	20	1.03	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	21	1.10	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	22	1.17	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22	23	1.24	0.63	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	24	1.31	0.70	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	25	1.38	0.77	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	26	1.45	0.84	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	27	1.52	0.91	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	28	1.59	0.98	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	29	1.66	1.05	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	30	1.73	1.12	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	31	1.80	1.19	0.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	32	1.87	1.26	0.64	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	33	1.93	1.32	0.70	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	34	1.99	1.37	0.76	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	35	2.05	1.43	0.82	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	36	2.11	1.49	0.88	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
36	37	2.17	1.55	0.94	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
37	38	2.23	1.61	1.00	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
38	39	2.29	1.67	1.06	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
39	40	2.35	1.73	1.12	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	41	2.41	1.79	1.18	0.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41	42	2.46	1.85	1.24	0.62	0.01	0.00	0.00	0.00	0.00	0.00	0.00	
42	43	2.52	1.91	1.30	0.68	0.07	0.00	0.00	0.00	0.00	0.00	0.00	
43	44	2.58	1.97	1.36	0.74	0.13	0.00	0.00	0.00	0.00	0.00	0.00	
44	45	2.64	2.03	1.42	0.80	0.19	0.00	0.00	0.00	0.00	0.00	0.00	
45	46	2.70	2.09	1.47	0.86	0.25	0.00	0.00	0.00	0.00	0.00	0.00	
46	47	2.76	2.15	1.53	0.92	0.31	0.00	0.00	0.00	0.00	0.00	0.00	
47	48	2.83	2.22	1.60	0.99	0.38	0.00	0.00	0.00	0.00	0.00	0.00	
48	49	2.90	2.29	1.67	1.06	0.45	0.00	0.00	0.00	0.00	0.00	0.00	
49	50	2.97	2.36	1.74	1.13	0.52	0.00	0.00	0.00	0.00	0.00	0.00	
50	52	3.08	2.46	1.85	1.23	0.62	0.01	0.00	0.00	0.00	0.00	0.00	
52	54	3.22	2.60	1.99	1.37	0.76	0.15	0.00	0.00	0.00	0.00	0.00	
54	56	3.36	2.74	2.13	1.51	0.90	0.29	0.00	0.00	0.00	0.00	0.00	
56	58	3.50	2.88	2.27	1.65	1.04	0.43	0.00	0.00	0.00	0.00	0.00	
58	60	3.64	3.02	2.41	1.79	1.18	0.57	0.00	0.00	0.00	0.00	0.00	
60	62	3.78	3.16	2.55	1.93	1.32	0.71	0.09	0.00	0.00	0.00	0.00	
62	64	3.92	3.30	2.69	2.07	1.46	0.85	0.23	0.00	0.00	0.00	0.00	
64	66	4.06	3.44	2.83	2.21	1.60	0.99	0.37	0.00	0.00	0.00	0.00	
66	68	4.20	3.58	2.97	2.35	1.74	1.13	0.51	0.00	0.00	0.00	0.00	
68	70	4.34	3.72	3.11	2.49	1.88	1.27	0.65	0.04	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	4.48	3.86	3.25	2.63	2.02	1.41	0.79	0.18	0.00	0.00	0.00
72	74	4.62	4.00	3.39	2.77	2.16	1.55	0.93	0.32	0.00	0.00	0.00
74	76	4.76	4.14	3.53	2.91	2.30	1.69	1.07	0.46	0.00	0.00	0.00
76	78	4.90	4.28	3.67	3.05	2.44	1.83	1.21	0.60	0.00	0.00	0.00
78	80	5.04	4.42	3.81	3.19	2.58	1.97	1.35	0.74	0.12	0.00	0.00
80	82	5.18	4.56	3.95	3.33	2.72	2.11	1.49	0.88	0.26	0.00	0.00
82	84	5.32	4.70	4.09	3.47	2.86	2.25	1.63	1.02	0.40	0.00	0.00
84	86	5.46	4.84	4.23	3.61	3.00	2.39	1.77	1.16	0.54	0.00	0.00
86	88	5.60	4.98	4.37	3.75	3.14	2.53	1.91	1.30	0.68	0.07	0.00
88	90	5.74	5.12	4.51	3.89	3.28	2.67	2.05	1.44	0.82	0.21	0.00
90	92	5.88	5.26	4.65	4.03	3.42	2.81	2.19	1.58	0.96	0.35	0.00
92	94	6.02	5.40	4.79	4.17	3.56	2.95	2.33	1.72	1.10	0.49	0.00
94	96	6.16	5.54	4.93	4.31	3.70	3.09	2.47	1.86	1.24	0.63	0.02
96	98	6.30	5.68	5.07	4.45	3.84	3.23	2.61	2.00	1.38	0.77	0.16
98	100	6.44	5.82	5.21	4.59	3.98	3.37	2.75	2.14	1.52	0.91	0.30
100	102	6.58	5.96	5.35	4.73	4.12	3.51	2.89	2.28	1.66	1.05	0.44
102	104	6.72	6.10	5.49	4.87	4.26	3.65	3.03	2.42	1.80	1.19	0.58
104	106	6.86	6.24	5.63	5.01	4.40	3.79	3.17	2.56	1.94	1.33	0.72
106	108	7.00	6.38	5.77	5.15	4.54	3.93	3.31	2.70	2.08	1.47	0.86
108	110	7.14	6.52	5.91	5.29	4.68	4.07	3.45	2.84	2.22	1.61	1.00
110	112	7.28	6.66	6.05	5.43	4.82	4.21	3.59	2.98	2.36	1.75	1.14
112	114	7.42	6.80	6.19	5.57	4.96	4.35	3.73	3.12	2.50	1.89	1.28
114	116	7.56	6.94	6.33	5.71	5.10	4.49	3.87	3.26	2.64	2.03	1.42
116	118	7.70	7.08	6.47	5.85	5.24	4.63	4.01	3.40	2.78	2.17	1.56
118	120	7.84	7.22	6.61	5.99	5.38	4.77	4.15	3.54	2.92	2.31	1.70
120	122	7.98	7.36	6.75	6.13	5.52	4.91	4.29	3.68	3.06	2.45	1.84
122	124	8.12	7.50	6.89	6.27	5.66	5.05	4.43	3.82	3.20	2.59	1.98
124	126	8.26	7.64	7.03	6.41	5.80	5.19	4.57	3.96	3.34	2.73	2.12
126	128	8.40	7.78	7.17	6.55	5.94	5.33	4.71	4.10	3.48	2.87	2.26
128	130	8.54	7.92	7.31	6.69	6.08	5.47	4.85	4.24	3.62	3.01	2.40
130	132	8.68	8.06	7.45	6.83	6.22	5.61	4.99	4.38	3.76	3.15	2.54
132	134	8.82	8.20	7.59	6.97	6.36	5.75	5.13	4.52	3.90	3.29	2.68
134	136	8.96	8.34	7.73	7.11	6.50	5.89	5.27	4.66	4.04	3.43	2.82
136	138	9.10	8.48	7.87	7.25	6.64	6.03	5.41	4.80	4.18	3.57	2.96
138	140	9.24	8.62	8.01	7.39	6.78	6.17	5.55	4.94	4.32	3.71	3.10
140	142	9.38	8.76	8.15	7.53	6.92	6.31	5.69	5.08	4.46	3.85	3.24
142	144	9.52	8.90	8.29	7.67	7.06	6.45	5.83	5.22	4.60	3.99	3.38
144	146	9.66	9.04	8.43	7.81	7.20	6.59	5.97	5.36	4.74	4.13	3.52
146	148	9.80	9.18	8.57	7.95	7.34	6.73	6.11	5.50	4.88	4.27	3.66
148	150	9.94	9.32	8.71	8.09	7.48	6.87	6.25	5.64	5.02	4.41	3.80
150	152	10.08	9.46	8.85	8.23	7.62	7.01	6.39	5.78	5.16	4.55	3.94
152	154	10.22	9.60	8.99	8.37	7.76	7.15	6.53	5.92	5.30	4.69	4.08
154	156	10.36	9.74	9.13	8.51	7.90	7.29	6.67	6.06	5.44	4.83	4.22
156	158	10.50	9.88	9.27	8.65	8.04	7.43	6.81	6.20	5.58	4.97	4.36
158	160	10.64	10.02	9.41	8.79	8.18	7.57	6.95	6.34	5.72	5.11	4.50
160	162	10.78	10.16	9.55	8.93	8.32	7.71	7.09	6.48	5.86	5.25	4.64
162	164	10.92	10.30	9.69	9.07	8.46	7.85	7.23	6.62	6.00	5.39	4.78
164	166	11.06	10.44	9.83	9.21	8.60	7.99	7.37	6.76	6.14	5.53	4.92
166	168	11.20	10.58	9.97	9.35	8.74	8.13	7.51	6.90	6.28	5.67	5.06
168	170	11.34	10.72	10.11	9.49	8.88	8.27	7.65	7.04	6.42	5.81	5.20
170	172	11.48	10.86	10.25	9.63	9.02	8.41	7.79	7.18	6.56	5.95	5.34
172	174	11.62	11.00	10.39	9.77	9.16	8.55	7.93	7.32	6.70	6.09	5.48
174	176	11.76	11.14	10.53	9.91	9.30	8.69	8.07	7.46	6.84	6.23	5.62
176	178	11.90	11.28	10.67	10.05	9.44	8.83	8.21	7.60	6.98	6.37	5.76
178	180	12.04	11.42	10.81	10.19	9.58	8.97	8.35	7.74	7.12	6.51	5.90
180	182	12.18	11.56	10.95	10.33	9.72	9.11	8.49	7.88	7.26	6.65	6.04

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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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
345	355	21.06	16.75	12.44	8.14	3.83	0.00	0.00	0.00	0.00	0.00	0.00
355	365	21.76	17.45	13.14	8.84	4.53	0.22	0.00	0.00	0.00	0.00	0.00
365	375	22.46	18.15	13.84	9.54	5.23	0.92	0.00	0.00	0.00	0.00	0.00
375	385	23.16	18.85	14.54	10.24	5.93	1.62	0.00	0.00	0.00	0.00	0.00
385	395	23.86	19.55	15.24	10.94	6.63	2.32	0.00	0.00	0.00	0.00	0.00
395	405	24.56	20.25	15.94	11.64	7.33	3.02	0.00	0.00	0.00	0.00	0.00
405	415	25.26	20.95	16.64	12.34	8.03	3.72	0.00	0.00	0.00	0.00	0.00
415	425	25.96	21.65	17.34	13.04	8.73	4.42	0.11	0.00	0.00	0.00	0.00
425	435	26.66	22.35	18.04	13.74	9.43	5.12	0.81	0.00	0.00	0.00	0.00
435	445	27.36	23.05	18.74	14.44	10.13	5.82	1.51	0.00	0.00	0.00	0.00
445	455	28.06	23.75	19.44	15.14	10.83	6.52	2.21	0.00	0.00	0.00	0.00
455	465	28.76	24.45	20.14	15.84	11.53	7.22	2.91	0.00	0.00	0.00	0.00
465	475	29.46	25.15	20.84	16.54	12.23	7.92	3.61	0.00	0.00	0.00	0.00
475	485	30.16	25.85	21.54	17.24	12.93	8.62	4.31	0.00	0.00	0.00	0.00
485	495	30.86	26.55	22.24	17.94	13.63	9.32	5.01	0.70	0.00	0.00	0.00
495	505	31.56	27.25	22.94	18.64	14.33	10.02	5.71	1.40	0.00	0.00	0.00
505	515	32.26	27.95	23.64	19.34	15.03	10.72	6.41	2.10	0.00	0.00	0.00
515	525	32.96	28.65	24.34	20.04	15.73	11.42	7.11	2.80	0.00	0.00	0.00
525	535	33.66	29.35	25.04	20.74	16.43	12.12	7.81	3.50	0.00	0.00	0.00
535	545	34.36	30.05	25.74	21.44	17.13	12.82	8.51	4.20	0.00	0.00	0.00
545	555	35.06	30.75	26.44	22.14	17.83	13.52	9.21	4.90	0.60	0.00	0.00
555	565	35.76	31.45	27.14	22.84	18.53	14.22	9.91	5.60	1.30	0.00	0.00
565	575	36.46	32.15	27.84	23.54	19.23	14.92	10.61	6.30	2.00	0.00	0.00
575	585	37.16	32.85	28.54	24.24	19.93	15.62	11.31	7.00	2.70	0.00	0.00
585	595	37.86	33.55	29.24	24.94	20.63	16.32	12.01	7.70	3.40	0.00	0.00
595	605	38.56	34.25	29.94	25.64	21.33	17.02	12.71	8.40	4.10	0.00	0.00
605	615	39.26	34.95	30.64	26.34	22.03	17.72	13.41	9.10	4.80	0.49	0.00
615	625	39.96	35.65	31.34	27.04	22.73	18.42	14.11	9.80	5.50	1.19	0.00
625	635	40.66	36.35	32.04	27.74	23.43	19.12	14.81	10.50	6.20	1.89	0.00
635	645	41.36	37.05	32.74	28.44	24.13	19.82	15.51	11.20	6.90	2.59	0.00
645	655	42.06	37.75	33.44	29.14	24.83	20.52	16.21	11.90	7.60	3.29	0.00
655	665	42.76	38.45	34.14	29.84	25.53	21.22	16.91	12.60	8.30	3.99	0.00
665	675	43.46	39.15	34.84	30.54	26.23	21.92	17.61	13.30	9.00	4.69	0.38
675	685	44.16	39.85	35.54	31.24	26.93	22.62	18.31	14.00	9.70	5.39	1.08
685	695	44.86	40.55	36.24	31.94	27.63	23.32	19.01	14.70	10.40	6.09	1.78
695	705	45.56	41.25	36.94	32.64	28.33	24.02	19.71	15.40	11.10	6.79	2.48
705	715	46.26	41.95	37.64	33.34	29.03	24.72	20.41	16.10	11.80	7.49	3.18
715	725	46.96	42.65	38.34	34.04	29.73	25.42	21.11	16.80	12.50	8.19	3.88
725	735	47.66	43.35	39.04	34.74	30.43	26.12	21.81	17.50	13.20	8.89	4.58
735	745	48.36	44.05	39.74	35.44	31.13	26.82	22.51	18.20	13.90	9.59	5.28
745	755	49.06	44.75	40.44	36.14	31.83	27.52	23.21	18.90	14.60	10.29	5.98
755	765	49.76	45.45	41.14	36.84	32.53	28.22	23.91	19.60	15.30	10.99	6.68
765	775	50.46	46.15	41.84	37.54	33.23	28.92	24.61	20.30	16.00	11.69	7.38
775	785	51.16	46.85	42.54	38.24	33.93	29.62	25.31	21.00	16.70	12.39	8.08
785	795	51.86	47.55	43.24	38.94	34.63	30.32	26.01	21.70	17.40	13.09	8.78
795	805	52.56	48.25	43.94	39.64	35.33	31.02	26.71	22.40	18.10	13.79	9.48
805	815	53.26	48.95	44.64	40.34	36.03	31.72	27.41	23.10	18.80	14.49	10.18
815	825	53.96	49.65	45.34	41.04	36.73	32.42	28.11	23.80	19.50	15.19	10.88
825	835	54.66	50.35	46.04	41.74	37.43	33.12	28.81	24.50	20.20	15.89	11.58
835	845	55.36	51.05	46.74	42.44	38.13	33.82	29.51	25.20	20.90	16.59	12.28
845	855	56.06	51.75	47.44	43.14	38.83	34.52	30.21	25.90	21.60	17.29	12.98
855	865	56.76	52.45	48.14	43.84	39.53	35.22	30.91	26.60	22.30	17.99	13.68
865	875	57.46	53.15	48.84	44.54	40.23	35.92	31.61	27.30	23.00	18.69	14.38
875	885	58.16	53.85	49.54	45.24	40.93	36.62	32.31	28.00	23.70	19.39	15.08
885	895	58.86	54.55	50.24	45.94	41.63	37.32	33.01	28.70	24.40	20.09	15.78
895	905	59.56	55.25	50.94	46.64	42.33	38.02	33.71	29.40	25.10	20.79	16.48

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

NON-RESIDENT  
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IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BI-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	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	9.07	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	210	9.77	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	220	10.47	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	230	11.17	2.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	240	11.87	3.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	250	12.57	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	260	13.27	4.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
260	270	13.97	5.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
270	280	14.67	6.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
280	290	15.37	6.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
290	300	16.07	7.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	310	16.77	8.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
310	320	17.47	8.85	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320	330	18.17	9.55	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
330	340	18.87	10.25	1.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
340	350	19.57	10.95	2.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
350	360	20.27	11.65	3.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
360	370	20.97	12.35	3.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
370	380	21.67	13.05	4.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
380	390	22.37	13.75	5.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
390	400	23.07	14.45	5.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
400	410	23.77	15.15	6.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410	420	24.47	15.85	7.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420	430	25.17	16.55	7.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
430	440	25.87	17.25	8.64	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440	450	26.47	17.86	9.24	0.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
450	460	27.07	18.45	9.84	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	470	27.66	19.05	10.43	1.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
470	480	28.26	19.64	11.03	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
480	490	28.85	20.24	11.62	3.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
490	500	29.45	20.83	12.22	3.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500	510	30.04	21.43	12.81	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510	530	30.94	22.32	13.70	5.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
530	550	32.13	23.51	14.89	6.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550	570	33.32	24.70	16.08	7.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
570	590	34.51	25.89	17.27	8.66	0.04	0.00	0.00	0.00	0.00	0.00	0.00	
590	610	35.70	27.08	18.46	9.85	1.23	0.00	0.00	0.00	0.00	0.00	0.00	
610	630	36.89	28.27	19.65	11.04	2.42	0.00	0.00	0.00	0.00	0.00	0.00	
630	650	38.08	29.46	20.84	12.23	3.61	0.00	0.00	0.00	0.00	0.00	0.00	
650	670	39.33	30.71	22.10	13.48	4.87	0.00	0.00	0.00	0.00	0.00	0.00	
670	690	40.73	32.11	23.50	14.88	6.27	0.00	0.00	0.00	0.00	0.00	0.00	

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IF THE PAYROLL PERIOD WITH RESPECT TO AN EMPLOYEE IS BI-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
690	710	42.13	33.51	24.90	16.28	7.67	0.00	0.00	0.00	0.00	0.00	0.00
710	730	43.53	34.91	26.30	17.68	9.07	0.45	0.00	0.00	0.00	0.00	0.00
730	750	44.93	36.31	27.70	19.08	10.47	1.85	0.00	0.00	0.00	0.00	0.00
750	770	46.33	37.71	29.10	20.48	11.87	3.25	0.00	0.00	0.00	0.00	0.00
770	790	47.73	39.11	30.50	21.88	13.27	4.65	0.00	0.00	0.00	0.00	0.00
790	810	49.13	40.51	31.90	23.28	14.67	6.05	0.00	0.00	0.00	0.00	0.00
810	830	50.53	41.91	33.30	24.68	16.07	7.45	0.00	0.00	0.00	0.00	0.00
830	850	51.93	43.31	34.70	26.08	17.47	8.85	0.24	0.00	0.00	0.00	0.00
850	870	53.33	44.71	36.10	27.48	18.87	10.25	1.64	0.00	0.00	0.00	0.00
870	890	54.73	46.11	37.50	28.88	20.27	11.65	3.04	0.00	0.00	0.00	0.00
890	910	56.13	47.51	38.90	30.28	21.67	13.05	4.44	0.00	0.00	0.00	0.00
910	930	57.53	48.91	40.30	31.68	23.07	14.45	5.84	0.00	0.00	0.00	0.00
930	950	58.93	50.31	41.70	33.08	24.47	15.85	7.24	0.00	0.00	0.00	0.00
950	970	60.33	51.71	43.10	34.48	25.87	17.25	8.64	0.02	0.00	0.00	0.00
970	990	61.73	53.11	44.50	35.88	27.27	18.65	10.04	1.42	0.00	0.00	0.00
990	1,010	63.13	54.51	45.90	37.28	28.67	20.05	11.44	2.82	0.00	0.00	0.00
1,010	1,030	64.53	55.91	47.30	38.68	30.07	21.45	12.84	4.22	0.00	0.00	0.00
1,030	1,050	65.93	57.31	48.70	40.08	31.47	22.85	14.24	5.62	0.00	0.00	0.00
1,050	1,070	67.33	58.71	50.10	41.48	32.87	24.25	15.64	7.02	0.00	0.00	0.00
1,070	1,090	68.73	60.11	51.50	42.88	34.27	25.65	17.04	8.42	0.00	0.00	0.00
1,090	1,110	70.13	61.51	52.90	44.28	35.67	27.05	18.44	9.82	1.20	0.00	0.00
1,110	1,130	71.53	62.91	54.30	45.68	37.07	28.45	19.84	11.22	2.60	0.00	0.00
1,130	1,150	72.93	64.31	55.70	47.08	38.47	29.85	21.24	12.62	4.00	0.00	0.00
1,150	1,170	74.33	65.71	57.10	48.48	39.87	31.25	22.64	14.02	5.40	0.00	0.00
1,170	1,190	75.73	67.11	58.50	49.88	41.27	32.65	24.04	15.42	6.80	0.00	0.00
1,190	1,210	77.13	68.51	59.90	51.28	42.67	34.05	25.44	16.82	8.20	0.00	0.00
1,210	1,230	78.53	69.91	61.30	52.68	44.07	35.45	26.84	18.22	9.60	0.99	0.00
1,230	1,250	79.93	71.31	62.70	54.08	45.47	36.85	28.24	19.62	11.00	2.39	0.00
1,250	1,270	81.33	72.71	64.10	55.48	46.87	38.25	29.64	21.02	12.40	3.79	0.00
1,270	1,290	82.73	74.11	65.50	56.88	48.27	39.65	31.04	22.42	13.80	5.19	0.00
1,290	1,310	84.13	75.51	66.90	58.28	49.67	41.05	32.44	23.82	15.20	6.59	0.00
1,310	1,330	85.53	76.91	68.30	59.68	51.07	42.45	33.84	25.22	16.60	7.99	0.00
1,330	1,350	86.93	78.31	69.70	61.08	52.47	43.85	35.24	26.62	18.00	9.39	0.77
1,350	1,370	88.33	79.71	71.10	62.48	53.87	45.25	36.64	28.02	19.40	10.79	2.17
1,370	1,390	89.73	81.11	72.50	63.88	55.27	46.65	38.04	29.42	20.80	12.19	3.57
1,390	1,410	91.13	82.51	73.90	65.28	56.67	48.05	39.44	30.82	22.20	13.59	4.97
1,410	1,430	92.53	83.91	75.30	66.68	58.07	49.45	40.84	32.22	23.60	14.99	6.37
1,430	1,450	93.93	85.31	76.70	68.08	59.47	50.85	42.24	33.62	25.00	16.39	7.77
1,450	1,470	95.33	86.71	78.10	69.48	60.87	52.25	43.64	35.02	26.40	17.79	9.17
1,470	1,490	96.73	88.11	79.50	70.88	62.27	53.65	45.04	36.42	27.80	19.19	10.57
1,490	1,510	98.13	89.51	80.90	72.28	63.67	55.05	46.44	37.82	29.20	20.59	11.97
1,510	1,530	99.53	90.91	82.30	73.68	65.07	56.45	47.84	39.22	30.60	21.99	13.37
1,530	1,550	100.93	92.31	83.70	75.08	66.47	57.85	49.24	40.62	32.00	23.39	14.77
1,550	1,570	102.33	93.71	85.10	76.48	67.87	59.25	50.64	42.02	33.40	24.79	16.17
1,570	1,590	103.73	95.11	86.50	77.88	69.27	60.65	52.04	43.42	34.80	26.19	17.57
1,590	1,610	105.13	96.51	87.90	79.28	70.67	62.05	53.44	44.82	36.20	27.59	18.97
1,610	1,630	106.53	97.91	89.30	80.68	72.07	63.45	54.84	46.22	37.60	28.99	20.37
1,630	1,650	107.93	99.31	90.70	82.08	73.47	64.85	56.24	47.62	39.00	30.39	21.77
1,650	1,670	109.33	100.71	92.10	83.48	74.87	66.25	57.64	49.02	40.40	31.79	23.17
1,670	1,690	110.73	102.11	93.50	84.88	76.27	67.65	59.04	50.42	41.80	33.19	24.57
1,690	1,710	112.13	103.51	94.90	86.28	77.67	69.05	60.44	51.82	43.20	34.59	25.97
1,710	1,730	113.53	104.91	96.30	87.68	79.07	70.45	61.84	53.22	44.60	35.99	27.37
1,730	1,750	114.93	106.31	97.70	89.08	80.47	71.85	63.24	54.62	46.00	37.39	28.77
1,750	1,770	116.33	107.71	99.10	90.48	81.87	73.25	64.64	56.02	47.40	38.79	30.17
1,770	1,790	117.73	109.11	100.50	91.88	83.27	74.65	66.04	57.42	48.80	40.19	31.57
1,790	1,810	119.13	110.51	101.90	93.28	84.67	76.05	67.44	58.82	50.20	41.59	32.97

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

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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	10.09	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	10.79	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	11.49	2.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	12.19	2.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	12.89	3.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	13.59	4.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	14.29	4.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	14.99	5.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	15.69	6.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	16.39	7.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	17.09	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	17.79	8.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	18.49	9.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	19.19	9.85	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	19.89	10.55	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	20.59	11.25	1.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	21.29	11.95	2.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	21.99	12.65	3.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	22.69	13.35	4.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	23.39	14.05	4.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	24.09	14.75	5.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	24.79	15.45	6.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	25.49	16.15	6.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	26.19	16.85	7.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	26.89	17.55	8.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	27.59	18.25	8.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	28.26	18.92	9.59	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	28.85	19.52	10.19	0.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	29.45	20.11	10.78	1.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	510	30.04	20.71	11.38	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510	530	30.94	21.60	12.27	2.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	550	32.13	22.79	13.46	4.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550	570	33.32	23.98	14.65	5.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	590	34.51	25.17	15.84	6.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	610	35.70	26.36	17.03	7.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	630	36.89	27.55	18.22	8.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630	650	38.08	28.74	19.41	10.08	0.74	0.00	0.00	0.00	0.00	0.00	0.00
650	670	39.27	29.93	20.60	11.27	1.93	0.00	0.00	0.00	0.00	0.00	0.00
670	690	40.46	31.12	21.79	12.46	3.12	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	41.65	32.31	22.98	13.65	4.31	0.00	0.00	0.00	0.00	0.00	0.00
710	730	42.96	33.62	24.29	14.96	5.63	0.00	0.00	0.00	0.00	0.00	0.00
730	750	44.36	35.02	25.69	16.36	7.03	0.00	0.00	0.00	0.00	0.00	0.00
750	770	45.76	36.42	27.09	17.76	8.43	0.00	0.00	0.00	0.00	0.00	0.00
770	790	47.16	37.82	28.49	19.16	9.83	0.49	0.00	0.00	0.00	0.00	0.00
790	810	48.56	39.22	29.89	20.56	11.23	1.89	0.00	0.00	0.00	0.00	0.00
810	830	49.96	40.62	31.29	21.96	12.63	3.29	0.00	0.00	0.00	0.00	0.00
830	850	51.36	42.02	32.69	23.36	14.03	4.69	0.00	0.00	0.00	0.00	0.00
850	870	52.76	43.42	34.09	24.76	15.43	6.09	0.00	0.00	0.00	0.00	0.00
870	890	54.16	44.82	35.49	26.16	16.83	7.49	0.00	0.00	0.00	0.00	0.00
890	910	55.56	46.22	36.89	27.56	18.23	8.89	0.00	0.00	0.00	0.00	0.00
910	930	56.96	47.62	38.29	28.96	19.63	10.29	0.96	0.00	0.00	0.00	0.00
930	950	58.36	49.02	39.69	30.36	21.03	11.69	2.36	0.00	0.00	0.00	0.00
950	970	59.76	50.42	41.09	31.76	22.43	13.09	3.76	0.00	0.00	0.00	0.00
970	990	61.16	51.82	42.49	33.16	23.83	14.49	5.16	0.00	0.00	0.00	0.00
990	1,010	62.56	53.22	43.89	34.56	25.23	15.89	6.56	0.00	0.00	0.00	0.00
1,010	1,030	63.96	54.62	45.29	35.96	26.63	17.29	7.96	0.00	0.00	0.00	0.00
1,030	1,050	65.36	56.02	46.69	37.36	28.03	18.69	9.36	0.03	0.00	0.00	0.00
1,050	1,070	66.76	57.42	48.09	38.76	29.43	20.09	10.76	1.43	0.00	0.00	0.00
1,070	1,090	68.16	58.82	49.49	40.16	30.83	21.49	12.16	2.83	0.00	0.00	0.00
1,090	1,110	69.56	60.22	50.89	41.56	32.23	22.89	13.56	4.23	0.00	0.00	0.00
1,110	1,130	70.96	61.62	52.29	42.96	33.63	24.29	14.96	5.63	0.00	0.00	0.00
1,130	1,150	72.36	63.02	53.69	44.36	35.03	25.69	16.36	7.03	0.00	0.00	0.00
1,150	1,170	73.76	64.42	55.09	45.76	36.43	27.09	17.76	8.43	0.00	0.00	0.00
1,170	1,190	75.16	65.82	56.49	47.16	37.83	28.49	19.16	9.83	0.49	0.00	0.00
1,190	1,210	76.56	67.22	57.89	48.56	39.23	29.89	20.56	11.23	1.89	0.00	0.00
1,210	1,230	77.96	68.62	59.29	49.96	40.63	31.29	21.96	12.63	3.29	0.00	0.00
1,230	1,250	79.36	70.02	60.69	51.36	42.03	32.69	23.36	14.03	4.69	0.00	0.00
1,250	1,270	80.76	71.42	62.09	52.76	43.43	34.09	24.76	15.43	6.09	0.00	0.00
1,270	1,290	82.16	72.82	63.49	54.16	44.83	35.49	26.16	16.83	7.49	0.00	0.00
1,290	1,310	83.56	74.22	64.89	55.56	46.23	36.89	27.56	18.23	8.89	0.00	0.00
1,310	1,330	84.96	75.62	66.29	56.96	47.63	38.29	28.96	19.63	10.29	0.96	0.00
1,330	1,350	86.36	77.02	67.69	58.36	49.03	39.69	30.36	21.03	11.69	2.36	0.00
1,350	1,370	87.76	78.42	69.09	59.76	50.43	41.09	31.76	22.43	13.09	3.76	0.00
1,370	1,390	89.16	79.82	70.49	61.16	51.83	42.49	33.16	23.83	14.49	5.16	0.00
1,390	1,410	90.56	81.22	71.89	62.56	53.23	43.89	34.56	25.23	15.89	6.56	0.00
1,410	1,430	91.96	82.62	73.29	63.96	54.63	45.29	35.96	26.63	17.29	7.96	0.00
1,430	1,450	93.36	84.02	74.69	65.36	56.03	46.69	37.36	28.03	18.69	9.36	0.03
1,450	1,470	94.76	85.42	76.09	66.76	57.43	48.09	38.76	29.43	20.09	10.76	1.43
1,470	1,490	96.16	86.82	77.49	68.16	58.83	49.49	40.16	30.83	21.49	12.16	2.83
1,490	1,510	97.56	88.22	78.89	69.56	60.23	50.89	41.56	32.23	22.89	13.56	4.23
1,510	1,530	98.96	89.62	80.29	70.96	61.63	52.29	42.96	33.63	24.29	14.96	5.63
1,530	1,550	100.36	91.02	81.69	72.36	63.03	53.69	44.36	35.03	25.69	16.36	7.03
1,550	1,570	101.76	92.42	83.09	73.76	64.43	55.09	45.76	36.43	27.09	17.76	8.43
1,570	1,590	103.16	93.82	84.49	75.16	65.83	56.49	47.16	37.83	28.49	19.16	9.83
1,590	1,610	104.56	95.22	85.89	76.56	67.23	57.89	48.56	39.23	29.89	20.56	11.23
1,610	1,630	105.96	96.62	87.29	77.96	68.63	59.29	49.96	40.63	31.29	21.96	12.63
1,630	1,650	107.36	98.02	88.69	79.36	70.03	60.69	51.36	42.03	32.69	23.36	14.03
1,650	1,670	108.76	99.42	90.09	80.76	71.43	62.09	52.76	43.43	34.09	24.76	15.43
1,670	1,690	110.16	100.82	91.49	82.16	72.83	63.49	54.16	44.83	35.49	26.16	16.83
1,690	1,710	111.56	102.22	92.89	83.56	74.23	64.89	55.56	46.23	36.89	27.56	18.23
1,710	1,730	112.96	103.62	94.29	84.96	75.63	66.29	56.96	47.63	38.29	28.96	19.63
1,730	1,750	114.36	105.02	95.69	86.36	77.03	67.69	58.36	49.03	39.69	30.36	21.03
1,750	1,770	115.76	106.42	97.09	87.76	78.43	69.09	59.76	50.43	41.09	31.76	22.43
1,770	1,790	117.16	107.82	98.49	89.16	79.83	70.49	61.16	51.83	42.49	33.16	23.83
1,790	1,810	118.56	109.22	99.89	90.56	81.23	71.89	62.56	53.23	43.89	34.56	25.23

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	20.18	1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	460	21.58	2.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	480	22.98	4.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	500	24.38	5.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	520	25.78	7.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	540	27.18	8.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	560	28.58	9.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
560	580	29.98	11.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
580	600	31.38	12.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	620	32.78	14.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
620	640	34.18	15.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	660	35.58	16.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
660	680	36.98	18.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
680	700	38.38	19.71	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	720	39.78	21.11	2.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
720	740	41.18	22.51	3.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
740	760	42.58	23.91	5.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
760	780	43.98	25.31	6.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
780	800	45.38	26.71	8.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	820	46.78	28.11	9.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
820	840	48.18	29.51	10.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
840	860	49.58	30.91	12.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
860	880	50.98	32.31	13.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
880	900	52.38	33.71	15.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
900	920	53.78	35.11	16.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920	940	55.18	36.51	17.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
940	960	56.52	37.85	19.19	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
960	980	57.71	39.04	20.38	1.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
980	1,000	58.90	40.23	21.57	2.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,000	1,020	60.09	41.42	22.76	4.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,020	1,060	61.88	43.21	24.54	5.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,060	1,100	64.26	45.59	26.92	8.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,100	1,140	66.64	47.97	29.30	10.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,140	1,180	69.02	50.35	31.68	13.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,180	1,220	71.40	52.73	34.06	15.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,220	1,260	73.78	55.11	36.44	17.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,260	1,300	76.16	57.49	38.82	20.15	1.49	0.00	0.00	0.00	0.00	0.00	0.00
1,300	1,340	78.54	59.87	41.20	22.53	3.87	0.00	0.00	0.00	0.00	0.00	0.00
1,340	1,380	80.92	62.25	43.58	24.91	6.25	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 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	83.30	64.63	45.96	27.29	8.63	0.00	0.00	0.00	0.00	0.00	0.00
1,420	1,460	85.92	67.25	48.59	29.92	11.25	0.00	0.00	0.00	0.00	0.00	0.00
1,460	1,500	88.72	70.05	51.39	32.72	14.05	0.00	0.00	0.00	0.00	0.00	0.00
1,500	1,540	91.52	72.85	54.19	35.52	16.85	0.00	0.00	0.00	0.00	0.00	0.00
1,540	1,580	94.32	75.65	56.99	38.32	19.65	0.99	0.00	0.00	0.00	0.00	0.00
1,580	1,620	97.12	78.45	59.79	41.12	22.45	3.79	0.00	0.00	0.00	0.00	0.00
1,620	1,660	99.92	81.25	62.59	43.92	25.25	6.59	0.00	0.00	0.00	0.00	0.00
1,660	1,700	102.72	84.05	65.39	46.72	28.05	9.39	0.00	0.00	0.00	0.00	0.00
1,700	1,740	105.52	86.85	68.19	49.52	30.85	12.19	0.00	0.00	0.00	0.00	0.00
1,740	1,780	108.32	89.65	70.99	52.32	33.65	14.99	0.00	0.00	0.00	0.00	0.00
1,780	1,820	111.12	92.45	73.79	55.12	36.45	17.79	0.00	0.00	0.00	0.00	0.00
1,820	1,860	113.92	95.25	76.59	57.92	39.25	20.59	1.92	0.00	0.00	0.00	0.00
1,860	1,900	116.72	98.05	79.39	60.72	42.05	23.39	4.72	0.00	0.00	0.00	0.00
1,900	1,940	119.52	100.85	82.19	63.52	44.85	26.19	7.52	0.00	0.00	0.00	0.00
1,940	1,980	122.32	103.65	84.99	66.32	47.65	28.99	10.32	0.00	0.00	0.00	0.00
1,980	2,020	125.12	106.45	87.79	69.12	50.45	31.79	13.12	0.00	0.00	0.00	0.00
2,020	2,060	127.92	109.25	90.59	71.92	53.25	34.59	15.92	0.00	0.00	0.00	0.00
2,060	2,100	130.72	112.05	93.39	74.72	56.05	37.39	18.72	0.05	0.00	0.00	0.00
2,100	2,140	133.52	114.85	96.19	77.52	58.85	40.19	21.52	2.85	0.00	0.00	0.00
2,140	2,180	136.32	117.65	98.99	80.32	61.65	42.99	24.32	5.65	0.00	0.00	0.00
2,180	2,220	139.12	120.45	101.79	83.12	64.45	45.79	27.12	8.45	0.00	0.00	0.00
2,220	2,260	141.92	123.25	104.59	85.92	67.25	48.59	29.92	11.25	0.00	0.00	0.00
2,260	2,300	144.72	126.05	107.39	88.72	70.05	51.39	32.72	14.05	0.00	0.00	0.00
2,300	2,340	147.52	128.85	110.19	91.52	72.85	54.19	35.52	16.85	0.00	0.00	0.00
2,340	2,380	150.32	131.65	112.99	94.32	75.65	56.99	38.32	19.65	0.98	0.00	0.00
2,380	2,420	153.12	134.45	115.79	97.12	78.45	59.79	41.12	22.45	3.78	0.00	0.00
2,420	2,460	155.92	137.25	118.59	99.92	81.25	62.59	43.92	25.25	6.58	0.00	0.00
2,460	2,500	158.72	140.05	121.39	102.72	84.05	65.39	46.72	28.05	9.38	0.00	0.00
2,500	2,540	161.52	142.85	124.19	105.52	86.85	68.19	49.52	30.85	12.18	0.00	0.00
2,540	2,580	164.32	145.65	126.99	108.32	89.65	70.99	52.32	33.65	14.98	0.00	0.00
2,580	2,620	167.12	148.45	129.79	111.12	92.45	73.79	55.12	36.45	17.78	0.00	0.00
2,620	2,660	169.92	151.25	132.59	113.92	95.25	76.59	57.92	39.25	20.58	1.92	0.00
2,660	2,700	172.72	154.05	135.39	116.72	98.05	79.39	60.72	42.05	23.38	4.72	0.00
2,700	2,740	175.52	156.85	138.19	119.52	100.85	82.19	63.52	44.85	26.18	7.52	0.00
2,740	2,780	178.32	159.65	140.99	122.32	103.65	84.99	66.32	47.65	28.98	10.32	0.00
2,780	2,820	181.12	162.45	143.79	125.12	106.45	87.79	69.12	50.45	31.78	13.12	0.00
2,820	2,860	183.92	165.25	146.59	127.92	109.25	90.59	71.92	53.25	34.58	15.92	0.00
2,860	2,900	186.72	168.05	149.39	130.72	112.05	93.39	74.72	56.05	37.38	18.72	0.05
2,900	2,940	189.52	170.85	152.19	133.52	114.85	96.19	77.52	58.85	40.18	21.52	2.85
2,940	2,980	192.32	173.65	154.99	136.32	117.65	98.99	80.32	61.65	42.98	24.32	5.65
2,980	3,020	195.12	176.45	157.79	139.12	120.45	101.79	83.12	64.45	45.78	27.12	8.45
3,020	3,060	197.92	179.25	160.59	141.92	123.25	104.59	85.92	67.25	48.58	29.92	11.25
3,060	3,100	200.72	182.05	163.39	144.72	126.05	107.39	88.72	70.05	51.38	32.72	14.05
3,100	3,140	203.52	184.85	166.19	147.52	128.85	110.19	91.52	72.85	54.18	35.52	16.85
3,140	3,180	206.32	187.65	168.99	150.32	131.65	112.99	94.32	75.65	56.98	38.32	19.65
3,180	3,220	209.12	190.45	171.79	153.12	134.45	115.79	97.12	78.45	59.78	41.12	22.45
3,220	3,260	211.92	193.25	174.59	155.92	137.25	118.59	99.92	81.25	62.58	43.92	25.25
3,260	3,300	214.72	196.05	177.39	158.72	140.05	121.39	102.72	84.05	65.38	46.72	28.05
3,300	3,340	217.52	198.85	180.19	161.52	142.85	124.19	105.52	86.85	68.18	49.52	30.85
3,340	3,380	220.32	201.65	182.99	164.32	145.65	126.99	108.32	89.65	70.98	52.32	33.65
3,380	3,420	223.12	204.45	185.79	167.12	148.45	129.79	111.12	92.45	73.78	55.12	36.45
3,420	3,460	225.92	207.25	188.59	169.92	151.25	132.59	113.92	95.25	76.58	57.92	39.25
3,460	3,500	228.72	210.05	191.39	172.72	154.05	135.39	116.72	98.05	79.38	60.72	42.05
3,500	3,540	231.52	212.85	194.19	175.52	156.85	138.19	119.52	100.85	82.18	63.52	44.85
3,540	3,580	234.32	215.65	196.99	178.32	159.65	140.99	122.32	103.65	84.98	66.32	47.65
3,580	3,620	237.12	218.45	199.79	181.12	162.45	143.79	125.12	106.45	87.78	69.12	50.45

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