

Tables for Percentage Method of Withholding (For Wages Paid in 2009)

Effective Jan. 1, 2009
To Calculate Withholding Tax for 2009

- Find your taxable gross at the bottom of the second column on the far right side of your earnings statement.

Note: With the exception of students from India, nonresident employees should add an additional \$221 to their taxable gross calculation. This additional amount is added only once per month to the first check written.

- Subtract **\$304.17** for each allowance claimed on My Paycheck Profile (or Form W-4).
- If claiming Single or Married but withholding at higher rate, use table (a) Single person. If claiming Married, then use table (b) Married Person.
- All encumbered (Monthly) checks paying for the same month (pay period) will be added together for tax purposes even if written in separate months.
- All unencumbered (Hourly) checks with a check date in the same month will be taxed together regardless of the pay period. They will also be added to any encumbered payments with a check date in the same month. Exceptions include vacation checks (taxed separately) and award checks (25 percent of taxable gross).
- For **additional** withholding, the amount of tax is first calculated according to the withholding allowances claimed on IRS Form W-4. The additional amount entered on Line 6 of IRS Form W-4 is added to that figure. This amount is added only once per month to the first check written.
- Changes to withholding status made during the month will be applied to **all** payments that are taxed together (as described in steps 4 and 5) for that month. This will occur even if one or more of those payments have already been taxed using a different withholding status.

MONTHLY Payroll Period

(a) SINGLE person (including head of household)

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0	
Over	But not over		of excess over
\$221	\$867	10%	\$221
\$867	\$2,950	\$64.60 plus 15%	\$867
\$2,950	\$7,025	\$377.05 plus 25%	\$2,950
\$7,025	\$14,467	\$1,395.80 plus 28%	\$7,025
\$14,467	\$31,250	\$3,479.56 plus 33%	\$14,467
\$31,250		\$9,017.95 plus 35%	\$31,250

(b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$667		\$0	
Over	But not over		of excess over
\$667	\$1,996	10%	\$667
\$1,996	\$6,304	\$132.90 plus 15%	\$1,996
\$6,304	\$12,067	\$779.10 plus 25%	\$6,304
\$12,067	\$18,050	\$2,219.85 plus 28%	\$12,067
\$18,050	\$31,725	\$3,895.09 plus 33%	\$18,050
\$31,725		\$8,407.84 plus 35%	\$31,725