

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	0.62	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	16	0.68	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	17	0.74	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	18	0.80	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	19	0.86	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19	20	0.92	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	21	0.98	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	22	1.04	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22	23	1.10	0.57	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	24	1.16	0.63	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24	25	1.22	0.69	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	26	1.28	0.75	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	27	1.34	0.81	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	28	1.40	0.87	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	29	1.45	0.92	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
29	30	1.50	0.97	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	31	1.55	1.02	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31	32	1.60	1.08	0.55	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	33	1.65	1.13	0.60	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	34	1.70	1.18	0.65	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
34	35	1.75	1.23	0.70	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	36	1.81	1.28	0.75	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
36	37	1.86	1.33	0.80	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
37	38	1.92	1.39	0.86	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
38	39	1.98	1.45	0.92	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
39	40	2.04	1.51	0.98	0.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	41	2.10	1.57	1.04	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41	42	2.16	1.63	1.10	0.58	0.05	0.00	0.00	0.00	0.00	0.00	0.00	
42	43	2.22	1.69	1.16	0.64	0.11	0.00	0.00	0.00	0.00	0.00	0.00	
43	44	2.28	1.75	1.22	0.70	0.17	0.00	0.00	0.00	0.00	0.00	0.00	
44	45	2.34	1.81	1.28	0.76	0.23	0.00	0.00	0.00	0.00	0.00	0.00	
45	46	2.40	1.87	1.34	0.82	0.29	0.00	0.00	0.00	0.00	0.00	0.00	
46	47	2.46	1.93	1.40	0.88	0.35	0.00	0.00	0.00	0.00	0.00	0.00	
47	48	2.52	1.99	1.46	0.94	0.41	0.00	0.00	0.00	0.00	0.00	0.00	
48	49	2.58	2.05	1.52	1.00	0.47	0.00	0.00	0.00	0.00	0.00	0.00	
49	50	2.64	2.11	1.58	1.06	0.53	0.00	0.00	0.00	0.00	0.00	0.00	
50	52	2.73	2.20	1.67	1.15	0.62	0.09	0.00	0.00	0.00	0.00	0.00	
52	54	2.85	2.32	1.79	1.27	0.74	0.21	0.00	0.00	0.00	0.00	0.00	
54	56	2.97	2.44	1.91	1.39	0.86	0.33	0.00	0.00	0.00	0.00	0.00	
56	58	3.09	2.56	2.03	1.51	0.98	0.45	0.00	0.00	0.00	0.00	0.00	
58	60	3.21	2.68	2.15	1.63	1.10	0.57	0.05	0.00	0.00	0.00	0.00	
60	62	3.33	2.80	2.27	1.75	1.22	0.69	0.17	0.00	0.00	0.00	0.00	
62	64	3.45	2.92	2.39	1.87	1.34	0.81	0.29	0.00	0.00	0.00	0.00	
64	66	3.57	3.04	2.51	1.99	1.46	0.93	0.41	0.00	0.00	0.00	0.00	
66	68	3.69	3.16	2.63	2.11	1.58	1.05	0.53	0.00	0.00	0.00	0.00	
68	70	3.81	3.28	2.75	2.23	1.70	1.17	0.65	0.12	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	3.93	3.40	2.87	2.35	1.82	1.29	0.77	0.24	0.00	0.00	0.00	
72	74	4.05	3.52	2.99	2.47	1.94	1.41	0.89	0.36	0.00	0.00	0.00	
74	76	4.17	3.64	3.11	2.59	2.06	1.53	1.01	0.48	0.00	0.00	0.00	
76	78	4.29	3.76	3.23	2.71	2.18	1.65	1.13	0.60	0.08	0.00	0.00	
78	80	4.41	3.88	3.35	2.83	2.30	1.77	1.25	0.72	0.20	0.00	0.00	
80	82	4.53	4.00	3.47	2.95	2.42	1.89	1.37	0.84	0.32	0.00	0.00	
82	84	4.65	4.12	3.59	3.07	2.54	2.01	1.49	0.96	0.44	0.00	0.00	
84	86	4.77	4.24	3.71	3.19	2.66	2.13	1.61	1.08	0.56	0.03	0.00	
86	88	4.89	4.36	3.83	3.31	2.78	2.25	1.73	1.20	0.68	0.15	0.00	
88	90	5.01	4.48	3.95	3.43	2.90	2.37	1.85	1.32	0.80	0.27	0.00	
90	92	5.13	4.60	4.07	3.55	3.02	2.49	1.97	1.44	0.92	0.39	0.00	
92	94	5.25	4.72	4.19	3.67	3.14	2.61	2.09	1.56	1.04	0.51	0.00	
94	96	5.37	4.84	4.31	3.79	3.26	2.73	2.21	1.68	1.16	0.63	0.10	
96	98	5.49	4.96	4.43	3.91	3.38	2.85	2.33	1.80	1.28	0.75	0.22	
98	100	5.61	5.08	4.55	4.03	3.50	2.97	2.45	1.92	1.40	0.87	0.34	
100	102	5.73	5.20	4.67	4.15	3.62	3.09	2.57	2.04	1.52	0.99	0.46	
102	104	5.85	5.32	4.79	4.27	3.74	3.21	2.69	2.16	1.64	1.11	0.58	
104	106	5.97	5.44	4.91	4.39	3.86	3.33	2.81	2.28	1.76	1.23	0.70	
106	108	6.09	5.56	5.03	4.51	3.98	3.45	2.93	2.40	1.88	1.35	0.82	
108	110	6.21	5.68	5.15	4.63	4.10	3.57	3.05	2.52	2.00	1.47	0.94	
110	112	6.33	5.80	5.27	4.75	4.22	3.69	3.17	2.64	2.12	1.59	1.06	
112	114	6.45	5.92	5.39	4.87	4.34	3.81	3.29	2.76	2.24	1.71	1.18	
114	116	6.57	6.04	5.51	4.99	4.46	3.93	3.41	2.88	2.36	1.83	1.30	
116	118	6.69	6.16	5.63	5.11	4.58	4.05	3.53	3.00	2.48	1.95	1.42	
118	120	6.81	6.28	5.75	5.23	4.70	4.17	3.65	3.12	2.60	2.07	1.54	
120	122	6.93	6.40	5.87	5.35	4.82	4.29	3.77	3.24	2.72	2.19	1.66	
122	124	7.05	6.52	5.99	5.47	4.94	4.41	3.89	3.36	2.84	2.31	1.78	
124	126	7.17	6.64	6.11	5.59	5.06	4.53	4.01	3.48	2.96	2.43	1.90	
126	128	7.29	6.76	6.23	5.71	5.18	4.65	4.13	3.60	3.08	2.55	2.02	
128	130	7.41	6.88	6.35	5.83	5.30	4.77	4.25	3.72	3.20	2.67	2.14	
130	132	7.53	7.00	6.47	5.95	5.42	4.89	4.37	3.84	3.32	2.79	2.26	
132	134	7.65	7.12	6.59	6.07	5.54	5.01	4.49	3.96	3.44	2.91	2.38	
134	136	7.77	7.24	6.71	6.19	5.66	5.13	4.61	4.08	3.56	3.03	2.50	
136	138	7.89	7.36	6.83	6.31	5.78	5.25	4.73	4.20	3.68	3.15	2.62	
138	140	8.01	7.48	6.95	6.43	5.90	5.37	4.85	4.32	3.80	3.27	2.74	
140	142	8.13	7.60	7.07	6.55	6.02	5.49	4.97	4.44	3.92	3.39	2.86	
142	144	8.25	7.72	7.19	6.67	6.14	5.61	5.09	4.56	4.04	3.51	2.98	
144	146	8.37	7.84	7.31	6.79	6.26	5.73	5.21	4.68	4.16	3.63	3.10	
146	148	8.49	7.96	7.43	6.91	6.38	5.85	5.33	4.80	4.28	3.75	3.22	
148	150	8.61	8.08	7.55	7.03	6.50	5.97	5.45	4.92	4.40	3.87	3.34	
150	152	8.73	8.20	7.67	7.15	6.62	6.09	5.57	5.04	4.52	3.99	3.46	
152	154	8.85	8.32	7.79	7.27	6.74	6.21	5.69	5.16	4.64	4.11	3.58	
154	156	8.97	8.44	7.91	7.39	6.86	6.33	5.81	5.28	4.76	4.23	3.70	
156	158	9.09	8.56	8.03	7.51	6.98	6.45	5.93	5.40	4.88	4.35	3.82	
158	160	9.21	8.68	8.15	7.63	7.10	6.57	6.05	5.52	5.00	4.47	3.94	
160	162	9.33	8.80	8.27	7.75	7.22	6.69	6.17	5.64	5.12	4.59	4.06	
162	164	9.45	8.92	8.39	7.87	7.34	6.81	6.29	5.76	5.24	4.71	4.18	
164	166	9.57	9.04	8.51	7.99	7.46	6.93	6.41	5.88	5.36	4.83	4.30	
166	168	9.69	9.16	8.63	8.11	7.58	7.05	6.53	6.00	5.48	4.95	4.42	
168	170	9.81	9.28	8.75	8.23	7.70	7.17	6.65	6.12	5.60	5.07	4.54	
170	172	9.93	9.40	8.87	8.35	7.82	7.29	6.77	6.24	5.72	5.19	4.66	
172	174	10.05	9.52	8.99	8.47	7.94	7.41	6.89	6.36	5.84	5.31	4.78	
174	176	10.17	9.64	9.11	8.59	8.06	7.53	7.01	6.48	5.96	5.43	4.90	
176	178	10.29	9.76	9.23	8.71	8.18	7.65	7.13	6.60	6.08	5.55	5.02	
178	180	10.41	9.88	9.35	8.83	8.30	7.77	7.25	6.72	6.20	5.67	5.14	
180	182	10.53	10.00	9.47	8.95	8.42	7.89	7.37	6.84	6.32	5.79	5.26	

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 PAY 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	4.11	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100	105	4.41	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
105	110	4.71	1.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
110	115	5.01	1.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
115	120	5.31	1.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
120	125	5.61	1.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
125	130	5.91	2.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
130	135	6.21	2.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
135	140	6.51	2.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
140	145	6.81	3.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
145	150	7.11	3.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
150	155	7.41	3.71	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
155	160	7.71	4.01	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
160	165	8.01	4.31	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
165	170	8.31	4.61	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
170	175	8.61	4.91	1.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
175	180	8.91	5.21	1.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
180	185	9.21	5.51	1.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
185	190	9.51	5.81	2.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
190	195	9.81	6.11	2.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
195	200	10.07	6.38	2.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	205	10.32	6.63	2.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
205	210	10.58	6.89	3.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	215	10.83	7.14	3.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
215	220	11.09	7.40	3.70	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	225	11.34	7.65	3.96	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
225	230	11.60	7.91	4.21	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	235	11.85	8.16	4.47	0.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
235	240	12.11	8.42	4.72	1.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	245	12.36	8.67	4.98	1.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
245	250	12.62	8.93	5.23	1.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	255	12.87	9.18	5.49	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
255	265	13.29	9.59	5.90	2.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
265	275	13.89	10.19	6.50	2.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
275	285	14.49	10.79	7.10	3.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
285	295	15.09	11.39	7.70	4.01	0.32	0.00	0.00	0.00	0.00	0.00	0.00	
295	305	15.69	11.99	8.30	4.61	0.92	0.00	0.00	0.00	0.00	0.00	0.00	
305	315	16.29	12.59	8.90	5.21	1.52	0.00	0.00	0.00	0.00	0.00	0.00	
315	325	16.89	13.19	9.50	5.81	2.12	0.00	0.00	0.00	0.00	0.00	0.00	
325	335	17.49	13.79	10.10	6.41	2.72	0.00	0.00	0.00	0.00	0.00	0.00	
335	345	18.09	14.39	10.70	7.01	3.32	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	18.69	14.99	11.30	7.61	3.92	0.22	0.00	0.00	0.00	0.00	0.00
355	365	19.29	15.59	11.90	8.21	4.52	0.82	0.00	0.00	0.00	0.00	0.00
365	375	19.89	16.19	12.50	8.81	5.12	1.42	0.00	0.00	0.00	0.00	0.00
375	385	20.49	16.79	13.10	9.41	5.72	2.02	0.00	0.00	0.00	0.00	0.00
385	395	21.09	17.39	13.70	10.01	6.32	2.62	0.00	0.00	0.00	0.00	0.00
395	405	21.69	17.99	14.30	10.61	6.92	3.22	0.00	0.00	0.00	0.00	0.00
405	415	22.29	18.59	14.90	11.21	7.52	3.82	0.13	0.00	0.00	0.00	0.00
415	425	22.89	19.19	15.50	11.81	8.12	4.42	0.73	0.00	0.00	0.00	0.00
425	435	23.49	19.79	16.10	12.41	8.72	5.02	1.33	0.00	0.00	0.00	0.00
435	445	24.09	20.39	16.70	13.01	9.32	5.62	1.93	0.00	0.00	0.00	0.00
445	455	24.69	20.99	17.30	13.61	9.92	6.22	2.53	0.00	0.00	0.00	0.00
455	465	25.29	21.59	17.90	14.21	10.52	6.82	3.13	0.00	0.00	0.00	0.00
465	475	25.89	22.19	18.50	14.81	11.12	7.42	3.73	0.04	0.00	0.00	0.00
475	485	26.49	22.79	19.10	15.41	11.72	8.02	4.33	0.64	0.00	0.00	0.00
485	495	27.09	23.39	19.70	16.01	12.32	8.62	4.93	1.24	0.00	0.00	0.00
495	505	27.69	23.99	20.30	16.61	12.92	9.22	5.53	1.84	0.00	0.00	0.00
505	515	28.29	24.59	20.90	17.21	13.52	9.82	6.13	2.44	0.00	0.00	0.00
515	525	28.89	25.19	21.50	17.81	14.12	10.42	6.73	3.04	0.00	0.00	0.00
525	535	29.49	25.79	22.10	18.41	14.72	11.02	7.33	3.64	0.00	0.00	0.00
535	545	30.09	26.39	22.70	19.01	15.32	11.62	7.93	4.24	0.55	0.00	0.00
545	555	30.69	26.99	23.30	19.61	15.92	12.22	8.53	4.84	1.15	0.00	0.00
555	565	31.29	27.59	23.90	20.21	16.52	12.82	9.13	5.44	1.75	0.00	0.00
565	575	31.89	28.19	24.50	20.81	17.12	13.42	9.73	6.04	2.35	0.00	0.00
575	585	32.49	28.79	25.10	21.41	17.72	14.02	10.33	6.64	2.95	0.00	0.00
585	595	33.09	29.39	25.70	22.01	18.32	14.62	10.93	7.24	3.55	0.00	0.00
595	605	33.69	29.99	26.30	22.61	18.92	15.22	11.53	7.84	4.15	0.45	0.00
605	615	34.29	30.59	26.90	23.21	19.52	15.82	12.13	8.44	4.75	1.05	0.00
615	625	34.89	31.19	27.50	23.81	20.12	16.42	12.73	9.04	5.35	1.65	0.00
625	635	35.49	31.79	28.10	24.41	20.72	17.02	13.33	9.64	5.95	2.25	0.00
635	645	36.09	32.39	28.70	25.01	21.32	17.62	13.93	10.24	6.55	2.85	0.00
645	655	36.69	32.99	29.30	25.61	21.92	18.22	14.53	10.84	7.15	3.45	0.00
655	665	37.29	33.59	29.90	26.21	22.52	18.82	15.13	11.44	7.75	4.05	0.36
665	675	37.89	34.19	30.50	26.81	23.12	19.42	15.73	12.04	8.35	4.65	0.96
675	685	38.49	34.79	31.10	27.41	23.72	20.02	16.33	12.64	8.95	5.25	1.56
685	695	39.09	35.39	31.70	28.01	24.32	20.62	16.93	13.24	9.55	5.85	2.16
695	705	39.69	35.99	32.30	28.61	24.92	21.22	17.53	13.84	10.15	6.45	2.76
705	715	40.29	36.59	32.90	29.21	25.52	21.82	18.13	14.44	10.75	7.05	3.36
715	725	40.89	37.19	33.50	29.81	26.12	22.42	18.73	15.04	11.35	7.65	3.96
725	735	41.49	37.79	34.10	30.41	26.72	23.02	19.33	15.64	11.95	8.25	4.56
735	745	42.09	38.39	34.70	31.01	27.32	23.62	19.93	16.24	12.55	8.85	5.16
745	755	42.69	38.99	35.30	31.61	27.92	24.22	20.53	16.84	13.15	9.45	5.76
755	765	43.29	39.59	35.90	32.21	28.52	24.82	21.13	17.44	13.75	10.05	6.36
765	775	43.89	40.19	36.50	32.81	29.12	25.42	21.73	18.04	14.35	10.65	6.96
775	785	44.49	40.79	37.10	33.41	29.72	26.02	22.33	18.64	14.95	11.25	7.56
785	795	45.09	41.39	37.70	34.01	30.32	26.62	22.93	19.24	15.55	11.85	8.16
795	805	45.69	41.99	38.30	34.61	30.92	27.22	23.53	19.84	16.15	12.45	8.76
805	815	46.29	42.59	38.90	35.21	31.52	27.82	24.13	20.44	16.75	13.05	9.36
815	825	46.89	43.19	39.50	35.81	32.12	28.42	24.73	21.04	17.35	13.65	9.96
825	835	47.49	43.79	40.10	36.41	32.72	29.02	25.33	21.64	17.95	14.25	10.56
835	845	48.09	44.39	40.70	37.01	33.32	29.62	25.93	22.24	18.55	14.85	11.16
845	855	48.69	44.99	41.30	37.61	33.92	30.22	26.53	22.84	19.15	15.45	11.76
855	865	49.29	45.59	41.90	38.21	34.52	30.82	27.13	23.44	19.75	16.05	12.36
865	875	49.89	46.19	42.50	38.81	35.12	31.42	27.73	24.04	20.35	16.65	12.96
875	885	50.49	46.79	43.10	39.41	35.72	32.02	28.33	24.64	20.95	17.25	13.56
885	895	51.09	47.39	43.70	40.01	36.32	32.62	28.93	25.24	21.55	17.85	14.16
895	905	51.69	47.99	44.30	40.61	36.92	33.22	29.53	25.84	22.15	18.45	14.76

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	8.22	0.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
200	210	8.82	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
210	220	9.42	2.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
220	230	10.02	2.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	240	10.62	3.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
240	250	11.22	3.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
250	260	11.82	4.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
260	270	12.42	5.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
270	280	13.02	5.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
280	290	13.62	6.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
290	300	14.22	6.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
300	310	14.82	7.43	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
310	320	15.42	8.03	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
320	330	16.02	8.63	1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
330	340	16.62	9.23	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
340	350	17.22	9.83	2.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
350	360	17.82	10.43	3.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
360	370	18.42	11.03	3.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
370	380	19.02	11.63	4.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
380	390	19.62	12.23	4.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
390	400	20.14	12.76	5.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
400	410	20.65	13.27	5.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
410	420	21.16	13.78	6.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
420	430	21.67	14.29	6.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
430	440	22.18	14.80	7.41	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440	450	22.69	15.31	7.92	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
450	460	23.20	15.82	8.43	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	470	23.71	16.33	8.94	1.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
470	480	24.22	16.84	9.45	2.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
480	490	24.73	17.35	9.96	2.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
490	500	25.24	17.86	10.47	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500	510	25.75	18.37	10.98	3.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
510	530	26.58	19.19	11.81	4.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
530	550	27.78	20.39	13.01	5.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
550	570	28.98	21.59	14.21	6.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
570	590	30.18	22.79	15.41	8.03	0.64	0.00	0.00	0.00	0.00	0.00	0.00	
590	610	31.38	23.99	16.61	9.23	1.84	0.00	0.00	0.00	0.00	0.00	0.00	
610	630	32.58	25.19	17.81	10.43	3.04	0.00	0.00	0.00	0.00	0.00	0.00	
630	650	33.78	26.39	19.01	11.63	4.24	0.00	0.00	0.00	0.00	0.00	0.00	
650	670	34.98	27.59	20.21	12.83	5.44	0.00	0.00	0.00	0.00	0.00	0.00	
670	690	36.18	28.79	21.41	14.03	6.64	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	37.38	29.99	22.61	15.23	7.84	0.46	0.00	0.00	0.00	0.00	0.00
710	730	38.58	31.19	23.81	16.43	9.04	1.66	0.00	0.00	0.00	0.00	0.00
730	750	39.78	32.39	25.01	17.63	10.24	2.86	0.00	0.00	0.00	0.00	0.00
750	770	40.98	33.59	26.21	18.83	11.44	4.06	0.00	0.00	0.00	0.00	0.00
770	790	42.18	34.79	27.41	20.03	12.64	5.26	0.00	0.00	0.00	0.00	0.00
790	810	43.38	35.99	28.61	21.23	13.84	6.46	0.00	0.00	0.00	0.00	0.00
810	830	44.58	37.19	29.81	22.43	15.04	7.66	0.28	0.00	0.00	0.00	0.00
830	850	45.78	38.39	31.01	23.63	16.24	8.86	1.48	0.00	0.00	0.00	0.00
850	870	46.98	39.59	32.21	24.83	17.44	10.06	2.68	0.00	0.00	0.00	0.00
870	890	48.18	40.79	33.41	26.03	18.64	11.26	3.88	0.00	0.00	0.00	0.00
890	910	49.38	41.99	34.61	27.23	19.84	12.46	5.08	0.00	0.00	0.00	0.00
910	930	50.58	43.19	35.81	28.43	21.04	13.66	6.28	0.00	0.00	0.00	0.00
930	950	51.78	44.39	37.01	29.63	22.24	14.86	7.48	0.09	0.00	0.00	0.00
950	970	52.98	45.59	38.21	30.83	23.44	16.06	8.68	1.29	0.00	0.00	0.00
970	990	54.18	46.79	39.41	32.03	24.64	17.26	9.88	2.49	0.00	0.00	0.00
990	1,010	55.38	47.99	40.61	33.23	25.84	18.46	11.08	3.69	0.00	0.00	0.00
1,010	1,030	56.58	49.19	41.81	34.43	27.04	19.66	12.28	4.89	0.00	0.00	0.00
1,030	1,050	57.78	50.39	43.01	35.63	28.24	20.86	13.48	6.09	0.00	0.00	0.00
1,050	1,070	58.98	51.59	44.21	36.83	29.44	22.06	14.68	7.29	0.00	0.00	0.00
1,070	1,090	60.18	52.79	45.41	38.03	30.64	23.26	15.88	8.49	1.11	0.00	0.00
1,090	1,110	61.38	53.99	46.61	39.23	31.84	24.46	17.08	9.69	2.31	0.00	0.00
1,110	1,130	62.58	55.19	47.81	40.43	33.04	25.66	18.28	10.89	3.51	0.00	0.00
1,130	1,150	63.78	56.39	49.01	41.63	34.24	26.86	19.48	12.09	4.71	0.00	0.00
1,150	1,170	64.98	57.59	50.21	42.83	35.44	28.06	20.68	13.29	5.91	0.00	0.00
1,170	1,190	66.18	58.79	51.41	44.03	36.64	29.26	21.88	14.49	7.11	0.00	0.00
1,190	1,210	67.38	59.99	52.61	45.23	37.84	30.46	23.08	15.69	8.31	0.93	0.00
1,210	1,230	68.58	61.19	53.81	46.43	39.04	31.66	24.28	16.89	9.51	2.13	0.00
1,230	1,250	69.78	62.39	55.01	47.63	40.24	32.86	25.48	18.09	10.71	3.33	0.00
1,250	1,270	70.98	63.59	56.21	48.83	41.44	34.06	26.68	19.29	11.91	4.53	0.00
1,270	1,290	72.18	64.79	57.41	50.03	42.64	35.26	27.88	20.49	13.11	5.73	0.00
1,290	1,310	73.38	65.99	58.61	51.23	43.84	36.46	29.08	21.69	14.31	6.93	0.00
1,310	1,330	74.58	67.19	59.81	52.43	45.04	37.66	30.28	22.89	15.51	8.13	0.75
1,330	1,350	75.78	68.39	61.01	53.63	46.24	38.86	31.48	24.09	16.71	9.33	1.95
1,350	1,370	76.98	69.59	62.21	54.83	47.44	40.06	32.68	25.29	17.91	10.53	3.15
1,370	1,390	78.18	70.79	63.41	56.03	48.64	41.26	33.88	26.49	19.11	11.73	4.35
1,390	1,410	79.38	71.99	64.61	57.23	49.84	42.46	35.08	27.69	20.31	12.93	5.55
1,410	1,430	80.58	73.19	65.81	58.43	51.04	43.66	36.28	28.89	21.51	14.13	6.75
1,430	1,450	81.78	74.39	67.01	59.63	52.24	44.86	37.48	30.09	22.71	15.33	7.95
1,450	1,470	82.98	75.59	68.21	60.83	53.44	46.06	38.68	31.29	23.91	16.53	9.15
1,470	1,490	84.18	76.79	69.41	62.03	54.64	47.26	39.88	32.49	25.11	17.73	10.35
1,490	1,510	85.38	77.99	70.61	63.23	55.84	48.46	41.08	33.69	26.31	18.93	11.55
1,510	1,530	86.58	79.19	71.81	64.43	57.04	49.66	42.28	34.89	27.51	20.13	12.75
1,530	1,550	87.78	80.39	73.01	65.63	58.24	50.86	43.48	36.09	28.71	21.33	13.95
1,550	1,570	88.98	81.59	74.21	66.83	59.44	52.06	44.68	37.29	29.91	22.53	15.15
1,570	1,590	90.18	82.79	75.41	68.03	60.64	53.26	45.88	38.49	31.11	23.73	16.35
1,590	1,610	91.38	83.99	76.61	69.23	61.84	54.46	47.08	39.69	32.31	24.93	17.55
1,610	1,630	92.58	85.19	77.81	70.43	63.04	55.66	48.28	40.89	33.51	26.13	18.75
1,630	1,650	93.78	86.39	79.01	71.63	64.24	56.86	49.48	42.09	34.71	27.33	19.95
1,650	1,670	94.98	87.59	80.21	72.83	65.44	58.06	50.68	43.29	35.91	28.53	21.15
1,670	1,690	96.18	88.79	81.41	74.03	66.64	59.26	51.88	44.49	37.11	29.73	22.35
1,690	1,710	97.38	89.99	82.61	75.23	67.84	60.46	53.08	45.69	38.31	30.93	23.55
1,710	1,730	98.58	91.19	83.81	76.43	69.04	61.66	54.28	46.89	39.51	32.13	24.75
1,730	1,750	99.78	92.39	85.01	77.63	70.24	62.86	55.48	48.09	40.71	33.33	25.95
1,750	1,770	100.98	93.59	86.21	78.83	71.44	64.06	56.68	49.29	41.91	34.53	27.15
1,770	1,790	102.18	94.79	87.41	80.03	72.64	65.26	57.88	50.49	43.11	35.73	28.35
1,790	1,810	103.38	95.99	88.61	81.23	73.84	66.46	59.08	51.69	44.31	36.93	29.55

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 PAY 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	9.15	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	9.75	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	10.35	2.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	10.95	2.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
250	260	11.55	3.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	270	12.15	4.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	280	12.75	4.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	290	13.35	5.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	300	13.95	5.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	310	14.55	6.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	320	15.15	7.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	330	15.75	7.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	340	16.35	8.35	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	350	16.95	8.95	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	360	17.55	9.55	1.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	370	18.15	10.15	2.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	380	18.75	10.75	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	390	19.35	11.35	3.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
390	400	19.95	11.95	3.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	410	20.55	12.55	4.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	420	21.15	13.15	5.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	430	21.67	13.67	5.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	440	22.18	14.18	6.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	450	22.69	14.69	6.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450	460	23.20	15.20	7.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	470	23.71	15.71	7.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	480	24.22	16.22	8.22	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	490	24.73	16.73	8.73	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
490	500	25.24	17.24	9.24	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	510	25.75	17.75	9.75	1.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
510	530	26.52	18.52	10.52	2.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	550	27.54	19.54	11.54	3.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
550	570	28.59	20.59	12.59	4.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
570	590	29.79	21.79	13.79	5.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590	610	30.99	22.99	14.99	6.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610	630	32.19	24.19	16.19	8.19	0.19	0.00	0.00	0.00	0.00	0.00	0.00
630	650	33.39	25.39	17.39	9.39	1.39	0.00	0.00	0.00	0.00	0.00	0.00
650	670	34.59	26.59	18.59	10.59	2.59	0.00	0.00	0.00	0.00	0.00	0.00
670	690	35.79	27.79	19.79	11.79	3.79	0.00	0.00	0.00	0.00	0.00	0.00

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IF THE PAY 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	36.99	28.99	20.99	12.99	4.99	0.00	0.00	0.00	0.00	0.00	0.00
710	730	38.19	30.19	22.19	14.19	6.19	0.00	0.00	0.00	0.00	0.00	0.00
730	750	39.39	31.39	23.39	15.39	7.39	0.00	0.00	0.00	0.00	0.00	0.00
750	770	40.59	32.59	24.59	16.59	8.59	0.59	0.00	0.00	0.00	0.00	0.00
770	790	41.79	33.79	25.79	17.79	9.79	1.79	0.00	0.00	0.00	0.00	0.00
790	810	42.99	34.99	26.99	18.99	10.99	2.99	0.00	0.00	0.00	0.00	0.00
810	830	44.19	36.19	28.19	20.19	12.19	4.19	0.00	0.00	0.00	0.00	0.00
830	850	45.39	37.39	29.39	21.39	13.39	5.39	0.00	0.00	0.00	0.00	0.00
850	870	46.59	38.59	30.59	22.59	14.59	6.59	0.00	0.00	0.00	0.00	0.00
870	890	47.79	39.79	31.79	23.79	15.79	7.79	0.00	0.00	0.00	0.00	0.00
890	910	48.99	40.99	32.99	24.99	16.99	8.99	0.99	0.00	0.00	0.00	0.00
910	930	50.19	42.19	34.19	26.19	18.19	10.19	2.19	0.00	0.00	0.00	0.00
930	950	51.39	43.39	35.39	27.39	19.39	11.39	3.39	0.00	0.00	0.00	0.00
950	970	52.59	44.59	36.59	28.59	20.59	12.59	4.59	0.00	0.00	0.00	0.00
970	990	53.79	45.79	37.79	29.79	21.79	13.79	5.79	0.00	0.00	0.00	0.00
990	1,010	54.99	46.99	38.99	30.99	22.99	14.99	6.99	0.00	0.00	0.00	0.00
1,010	1,030	56.19	48.19	40.19	32.19	24.19	16.19	8.19	0.19	0.00	0.00	0.00
1,030	1,050	57.39	49.39	41.39	33.39	25.39	17.39	9.39	1.39	0.00	0.00	0.00
1,050	1,070	58.59	50.59	42.59	34.59	26.59	18.59	10.59	2.59	0.00	0.00	0.00
1,070	1,090	59.79	51.79	43.79	35.79	27.79	19.79	11.79	3.79	0.00	0.00	0.00
1,090	1,110	60.99	52.99	44.99	36.99	28.99	20.99	12.99	4.99	0.00	0.00	0.00
1,110	1,130	62.19	54.19	46.19	38.19	30.19	22.19	14.19	6.19	0.00	0.00	0.00
1,130	1,150	63.39	55.39	47.39	39.39	31.39	23.39	15.39	7.39	0.00	0.00	0.00
1,150	1,170	64.59	56.59	48.59	40.59	32.59	24.59	16.59	8.59	0.59	0.00	0.00
1,170	1,190	65.79	57.79	49.79	41.79	33.79	25.79	17.79	9.79	1.79	0.00	0.00
1,190	1,210	66.99	58.99	50.99	42.99	34.99	26.99	18.99	10.99	2.99	0.00	0.00
1,210	1,230	68.19	60.19	52.19	44.19	36.19	28.19	20.19	12.19	4.19	0.00	0.00
1,230	1,250	69.39	61.39	53.39	45.39	37.39	29.39	21.39	13.39	5.39	0.00	0.00
1,250	1,270	70.59	62.59	54.59	46.59	38.59	30.59	22.59	14.59	6.59	0.00	0.00
1,270	1,290	71.79	63.79	55.79	47.79	39.79	31.79	23.79	15.79	7.79	0.00	0.00
1,290	1,310	72.99	64.99	56.99	48.99	40.99	32.99	24.99	16.99	8.99	0.99	0.00
1,310	1,330	74.19	66.19	58.19	50.19	42.19	34.19	26.19	18.19	10.19	2.19	0.00
1,330	1,350	75.39	67.39	59.39	51.39	43.39	35.39	27.39	19.39	11.39	3.39	0.00
1,350	1,370	76.59	68.59	60.59	52.59	44.59	36.59	28.59	20.59	12.59	4.59	0.00
1,370	1,390	77.79	69.79	61.79	53.79	45.79	37.79	29.79	21.79	13.79	5.79	0.00
1,390	1,410	78.99	70.99	62.99	54.99	46.99	38.99	30.99	22.99	14.99	6.99	0.00
1,410	1,430	80.19	72.19	64.19	56.19	48.19	40.19	32.19	24.19	16.19	8.19	0.19
1,430	1,450	81.39	73.39	65.39	57.39	49.39	41.39	33.39	25.39	17.39	9.39	1.39
1,450	1,470	82.59	74.59	66.59	58.59	50.59	42.59	34.59	26.59	18.59	10.59	2.59
1,470	1,490	83.79	75.79	67.79	59.79	51.79	43.79	35.79	27.79	19.79	11.79	3.79
1,490	1,510	84.99	76.99	68.99	60.99	52.99	44.99	36.99	28.99	20.99	12.99	4.99
1,510	1,530	86.19	78.19	70.19	62.19	54.19	46.19	38.19	30.19	22.19	14.19	6.19
1,530	1,550	87.39	79.39	71.39	63.39	55.39	47.39	39.39	31.39	23.39	15.39	7.39
1,550	1,570	88.59	80.59	72.59	64.59	56.59	48.59	40.59	32.59	24.59	16.59	8.59
1,570	1,590	89.79	81.79	73.79	65.79	57.79	49.79	41.79	33.79	25.79	17.79	9.79
1,590	1,610	90.99	82.99	74.99	66.99	58.99	50.99	42.99	34.99	26.99	18.99	10.99
1,610	1,630	92.19	84.19	76.19	68.19	60.19	52.19	44.19	36.19	28.19	20.19	12.19
1,630	1,650	93.39	85.39	77.39	69.39	61.39	53.39	45.39	37.39	29.39	21.39	13.39
1,650	1,670	94.59	86.59	78.59	70.59	62.59	54.59	46.59	38.59	30.59	22.59	14.59
1,670	1,690	95.79	87.79	79.79	71.79	63.79	55.79	47.79	39.79	31.79	23.79	15.79
1,690	1,710	96.99	88.99	80.99	72.99	64.99	56.99	48.99	40.99	32.99	24.99	16.99
1,710	1,730	98.19	90.19	82.19	74.19	66.19	58.19	50.19	42.19	34.19	26.19	18.19
1,730	1,750	99.39	91.39	83.39	75.39	67.39	59.39	51.39	43.39	35.39	27.39	19.39
1,750	1,770	100.59	92.59	84.59	76.59	68.59	60.59	52.59	44.59	36.59	28.59	20.59
1,770	1,790	101.79	93.79	85.79	77.79	69.79	61.79	53.79	45.79	37.79	29.79	21.79
1,790	1,810	102.99	94.99	86.99	78.99	70.99	62.99	54.99	46.99	38.99	30.99	22.99

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 PAY 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	18.30	2.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
440	460	19.50	3.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
460	480	20.70	4.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
480	500	21.90	5.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
500	520	23.10	7.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
520	540	24.30	8.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
540	560	25.50	9.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
560	580	26.70	10.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
580	600	27.90	11.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
600	620	29.10	13.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
620	640	30.30	14.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
640	660	31.50	15.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
660	680	32.70	16.69	0.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
680	700	33.90	17.89	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
700	720	35.10	19.09	3.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
720	740	36.30	20.29	4.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
740	760	37.50	21.49	5.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
760	780	38.70	22.69	6.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
780	800	39.90	23.89	7.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
800	820	41.10	25.09	9.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
820	840	42.30	26.29	10.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
840	860	43.35	27.34	11.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
860	880	44.37	28.36	12.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
880	900	45.39	29.38	13.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
900	920	46.41	30.40	14.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
920	940	47.43	31.42	15.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
940	960	48.45	32.44	16.44	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
960	980	49.47	33.46	17.46	1.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
980	1,000	50.49	34.48	18.48	2.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,000	1,020	51.51	35.50	19.50	3.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,020	1,060	53.04	37.03	21.03	5.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,060	1,100	55.08	39.07	23.07	7.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,100	1,140	57.18	41.17	25.17	9.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,140	1,180	59.58	43.57	27.57	11.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,180	1,220	61.98	45.97	29.97	13.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,220	1,260	64.38	48.37	32.37	16.37	0.37	0.00	0.00	0.00	0.00	0.00	0.00	
1,260	1,300	66.78	50.77	34.77	18.77	2.77	0.00	0.00	0.00	0.00	0.00	0.00	
1,300	1,340	69.18	53.17	37.17	21.17	5.17	0.00	0.00	0.00	0.00	0.00	0.00	
1,340	1,380	71.58	55.57	39.57	23.57	7.57	0.00	0.00	0.00	0.00	0.00	0.00	

NON-RESIDENT  
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IN EFFECT FOR THE TAX YEAR

IF THE PAY 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	73.98	57.97	41.97	25.97	9.97	0.00	0.00	0.00	0.00	0.00	0.00
1,420	1,460	76.38	60.37	44.37	28.37	12.37	0.00	0.00	0.00	0.00	0.00	0.00
1,460	1,500	78.78	62.77	46.77	30.77	14.77	0.00	0.00	0.00	0.00	0.00	0.00
1,500	1,540	81.18	65.17	49.17	33.17	17.17	1.17	0.00	0.00	0.00	0.00	0.00
1,540	1,580	83.58	67.57	51.57	35.57	19.57	3.57	0.00	0.00	0.00	0.00	0.00
1,580	1,620	85.98	69.97	53.97	37.97	21.97	5.97	0.00	0.00	0.00	0.00	0.00
1,620	1,660	88.38	72.37	56.37	40.37	24.37	8.37	0.00	0.00	0.00	0.00	0.00
1,660	1,700	90.78	74.77	58.77	42.77	26.77	10.77	0.00	0.00	0.00	0.00	0.00
1,700	1,740	93.18	77.17	61.17	45.17	29.17	13.17	0.00	0.00	0.00	0.00	0.00
1,740	1,780	95.58	79.57	63.57	47.57	31.57	15.57	0.00	0.00	0.00	0.00	0.00
1,780	1,820	97.98	81.97	65.97	49.97	33.97	17.97	1.97	0.00	0.00	0.00	0.00
1,820	1,860	100.38	84.37	68.37	52.37	36.37	20.37	4.37	0.00	0.00	0.00	0.00
1,860	1,900	102.78	86.77	70.77	54.77	38.77	22.77	6.77	0.00	0.00	0.00	0.00
1,900	1,940	105.18	89.17	73.17	57.17	41.17	25.17	9.17	0.00	0.00	0.00	0.00
1,940	1,980	107.58	91.57	75.57	59.57	43.57	27.57	11.57	0.00	0.00	0.00	0.00
1,980	2,020	109.98	93.97	77.97	61.97	45.97	29.97	13.97	0.00	0.00	0.00	0.00
2,020	2,060	112.38	96.37	80.37	64.37	48.37	32.37	16.37	0.37	0.00	0.00	0.00
2,060	2,100	114.78	98.77	82.77	66.77	50.77	34.77	18.77	2.77	0.00	0.00	0.00
2,100	2,140	117.18	101.17	85.17	69.17	53.17	37.17	21.17	5.17	0.00	0.00	0.00
2,140	2,180	119.58	103.57	87.57	71.57	55.57	39.57	23.57	7.57	0.00	0.00	0.00
2,180	2,220	121.98	105.97	89.97	73.97	57.97	41.97	25.97	9.97	0.00	0.00	0.00
2,220	2,260	124.38	108.37	92.37	76.37	60.37	44.37	28.37	12.37	0.00	0.00	0.00
2,260	2,300	126.78	110.77	94.77	78.77	62.77	46.77	30.77	14.77	0.00	0.00	0.00
2,300	2,340	129.18	113.17	97.17	81.17	65.17	49.17	33.17	17.17	1.17	0.00	0.00
2,340	2,380	131.58	115.57	99.57	83.57	67.57	51.57	35.57	19.57	3.57	0.00	0.00
2,380	2,420	133.98	117.97	101.97	85.97	69.97	53.97	37.97	21.97	5.97	0.00	0.00
2,420	2,460	136.38	120.37	104.37	88.37	72.37	56.37	40.37	24.37	8.37	0.00	0.00
2,460	2,500	138.78	122.77	106.77	90.77	74.77	58.77	42.77	26.77	10.77	0.00	0.00
2,500	2,540	141.18	125.17	109.17	93.17	77.17	61.17	45.17	29.17	13.17	0.00	0.00
2,540	2,580	143.58	127.57	111.57	95.57	79.57	63.57	47.57	31.57	15.57	0.00	0.00
2,580	2,620	145.98	129.97	113.97	97.97	81.97	65.97	49.97	33.97	17.97	1.97	0.00
2,620	2,660	148.38	132.37	116.37	100.37	84.37	68.37	52.37	36.37	20.37	4.37	0.00
2,660	2,700	150.78	134.77	118.77	102.77	86.77	70.77	54.77	38.77	22.77	6.77	0.00
2,700	2,740	153.18	137.17	121.17	105.17	89.17	73.17	57.17	41.17	25.17	9.17	0.00
2,740	2,780	155.58	139.57	123.57	107.57	91.57	75.57	59.57	43.57	27.57	11.57	0.00
2,780	2,820	157.98	141.97	125.97	109.97	93.97	77.97	61.97	45.97	29.97	13.97	0.00
2,820	2,860	160.38	144.37	128.37	112.37	96.37	80.37	64.37	48.37	32.37	16.37	0.37
2,860	2,900	162.78	146.77	130.77	114.77	98.77	82.77	66.77	50.77	34.77	18.77	2.77
2,900	2,940	165.18	149.17	133.17	117.17	101.17	85.17	69.17	53.17	37.17	21.17	5.17
2,940	2,980	167.58	151.57	135.57	119.57	103.57	87.57	71.57	55.57	39.57	23.57	7.57
2,980	3,020	169.98	153.97	137.97	121.97	105.97	89.97	73.97	57.97	41.97	25.97	9.97
3,020	3,060	172.38	156.37	140.37	124.37	108.37	92.37	76.37	60.37	44.37	28.37	12.37
3,060	3,100	174.78	158.77	142.77	126.77	110.77	94.77	78.77	62.77	46.77	30.77	14.77
3,100	3,140	177.18	161.17	145.17	129.17	113.17	97.17	81.17	65.17	49.17	33.17	17.17
3,140	3,180	179.58	163.57	147.57	131.57	115.57	99.57	83.57	67.57	51.57	35.57	19.57
3,180	3,220	181.98	165.97	149.97	133.97	117.97	101.97	85.97	69.97	53.97	37.97	21.97
3,220	3,260	184.38	168.37	152.37	136.37	120.37	104.37	88.37	72.37	56.37	40.37	24.37
3,260	3,300	186.78	170.77	154.77	138.77	122.77	106.77	90.77	74.77	58.77	42.77	26.77
3,300	3,340	189.18	173.17	157.17	141.17	125.17	109.17	93.17	77.17	61.17	45.17	29.17
3,340	3,380	191.58	175.57	159.57	143.57	127.57	111.57	95.57	79.57	63.57	47.57	31.57
3,380	3,420	193.98	177.97	161.97	145.97	129.97	113.97	97.97	81.97	65.97	49.97	33.97
3,420	3,460	196.38	180.37	164.37	148.37	132.37	116.37	100.37	84.37	68.37	52.37	36.37
3,460	3,500	198.78	182.77	166.77	150.77	134.77	118.77	102.77	86.77	70.77	54.77	38.77
3,500	3,540	201.18	185.17	169.17	153.17	137.17	121.17	105.17	89.17	73.17	57.17	41.17
3,540	3,580	203.58	187.57	171.57	155.57	139.57	123.57	107.57	91.57	75.57	59.57	43.57
3,580	3,620	205.98	189.97	173.97	157.97	141.97	125.97	109.97	93.97	77.97	61.97	45.97

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