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NEW JERSEY GROSS INCOME TAX

EFFECTIVE SEPTEMBER 1, 1976 TO DECEMBER 31, 1976

NEW WITHHOLDING TABLES WILL BE ISSUED FOR 1977

EMPLOYER'S INSTRUCTIONS FOR WITHHOLDING, PAYMENT AND REPORTING.
WITHHOLDING TABLES
PERCENTAGE METHOD



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EMPLOYER CALENDAR OF EVENTS

SEPTEMBER 1

Withholding of New Jersey Gross Income Tax must be made with respect to all payments of wages, salaries, commissions and other compensation made on and after September 1, 1976. Use withholding tables and methods issued by the Division of Taxation.

OCTOBER 15

Due date for September Employer Monthly Return of Tax Withheld.

NOVEMBER 15

Due date for October Employer Monthly Return of Tax Withheld.

DECEMBER 15

Due date for November Employer Monthly Return of Tax Withheld.

JANUARY 15, 1977

Due date for December Employer Monthly Return of Tax Withheld.

FEBRUARY 15

Last date for employer to supply all employees completed New Jersey Wage and Tax Statement. (NOTE: In the case of employees terminated during the year, statement must be provided within 30 days of last pay day.)

FEBRUARY 15

Filing date for employer's Reconciliation of New Jersey Gross Income Tax Withheld and wage and tax statements (or acceptable substitute — see instructions).

SCHEDULED MAILINGS

SEPTEMBER 15-20

Mailing of Employer Monthly Return of Tax Withheld.

NOVEMBER 20-25

Mailing of 1977 withholding tables to all employers.

NOVEMBER 20-25

Mailing of 1976 Employer Reconciliation of Tax Withheld to all employers.

JANUARY 15

Mailing of 1977 Employer Monthly Returns of Tax Withheld to all employers.

EMPLOYER'S INSTRUCTIONS FOR WITHHOLDING, PAYMENT AND REPORTING THE NEW JERSEY GROSS INCOME TAX

(APPLICABLE TO WAGES PAID ON OR AFTER SEPTEMBER 1, 1976)

1. GENERAL

These instructions summarize an employer's responsibilities for withholding, reporting, and paying New Jersey Gross Income Tax.

The withholding requirements apply to every New Jersey employer making a payment of taxable wages on or after September 1, 1976. Since the New Jersey Gross Income Tax Act, c.47, P.L. 1976, applies to income derived on and after July 1, 1976, the withholding tables and methods for wages paid from September 1, 1976, through December 31, 1976, are accelerated to compensate for taxes which would have been withheld if withholdings had been in effect from the applicable date of the act.

New withholding methods and tables will be issued by the Division of Taxation for withholdings required from wages paid on and after January 1, 1977.

For 1976, employers will be required to issue employee wage and tax statements to show the amount of New Jersey Gross Income Tax withheld and the amount of compensation paid. Compensation must include all payments of wages, salaries, commissions and other remuneration made during the period from July 1, 1976, to December 31, 1976.

Further details in connection with the foregoing are provided in the following instructions.

2. WHO ARE EMPLOYERS

An employer is a person or organization for whom an individual performs a service as an employee. It includes every employer maintaining an office or transacting business within this State (whether or not a paying agency is maintained within the state) and making a payment of any wages subject to New Jersey gross income tax to a resident or nonresident individual, it also includes any person or organization paying wages to a former employee after termination of employment.

For New Jersey gross income tax purposes, the term "employer" includes organizations that may be exempt from Federal income tax or New Jersey corporation business tax, such as religious and government organizations.

3. NEW JERSEY EMPLOYER'S IDENTIFICATION NUMBER

Where possible, the New Jersey Identification Number will be the same as the Federal Employer Identification Number. In those instances where employers have not yet been assigned a Federal number, a temporary number will be assigned by the Division of Taxation which should be used until the employer receives a Federal number. If an employer has multiple divisions using the same Employer Identification Number, but remitting withholding tax separately, the employer must request separate New Jersey Identification Numbers for each location from the New Jersey Division of Taxation.

If an employer has been assigned a temporary New Jersey State Identification Number and later obtains a Federal number, he must notify the Division of Taxation of the Federal number received and use the Federal number for all future New Jersey withholding purposes.

Employers must show their identification numbers on various forms mentioned in these instructions and in correspondence with the New Jersey Division of Taxation.

4. COMPENSATION SUBJECT TO WITHHOLDINGS

Compensation, including salaries, wages, tips, fees, commissions, bonuses and other remuneration received for services rendered; basically anything regarded as "wages" for Federal income tax withholding purposes, are subject to withholding for purposes of the New Jersey Gross Income Tax. Compensation shall not include Social Security or Railroad Retirement Benefits; proceeds of life insurance contracts payable by reason of death; employees' death benefits; amounts received under workmen's compensation acts for personal injuries or sickness; amounts of damages received, whether by suit or agreement, on account of personal injuries or sickness; amounts received through accident or health insurance for personal injuries or sickness; any amount received as a scholarship at an educational institution; any amount received as a fellowship grant; any amount received to cover expenses for travel research or equipment which are incident to scholarship or research grant, but only to the extent that the amount is so expendable by the recipient.

Because of provisions of Federal law, New Jersey gross income taxes may not be withheld from:

- Compensation paid to members of the Armed Forces of the United States, including Reserve and National Guard Components, or
- Compensation paid to seamen engaged in foreign, coastwise, intercoastal, interstate or noncontiguous trade, or
- Compensation paid to certain interstate transportation company employees who earn no more than 50% of their compensation in New Jersey, unless such employee did not earn more than 50% of his compensation in any one state during the preceding calendar year and he is a resident of New Jersey.

By agreement with the Federal Government, New Jersey income taxes will be withheld by Federal Government departments and agencies only with respect to civilian employees whose regular station of duty is in the State of New Jersey.

5. RESIDENT EMPLOYEES

All compensation paid to a resident of New Jersey is subject to withholding, even though some or all of the services may have been rendered outside New Jersey. However, in the event a New Jersey resident employee is employed wholly without New Jersey and subject to the withholding tax of the State within which he is employed, the employer is not obligated to withhold New Jersey Gross Income Tax, provided that the withholdings required by the other state equal or exceed the withholdings required for New Jersey purposes. Where the New Jersey income tax withholdings are greater, the employer is required to withhold and report the difference between the amount required for New Jersey purposes and the amount withheld for income tax purposes in such other state.

6. NONRESIDENT EMPLOYEES

The tax shall be deducted and withheld on compensation paid to nonresident employees for services performed in New Jersey. Accordingly, if a nonresident employee performs all of his services in New Jersey, the tax shall be deducted and withheld from all compensation paid him.

Note: For withholding purposes for 1976, the Gross Income Tax withholding instructions and tables do not apply to nonresident employees who are residents of New York State or Pennsylvania. Such employees are subject to the withholding requirements of the Emergency Transportation Tax Act and the Transportation Benefits Tax Act, respectively. You should continue to withhold taxes under those respective laws for these employees unless a directive from the Division is issued to you which would change this requirement. (This requirement is based upon current pending legislation.)

If a nonresident employee performs services partly within and partly outside New Jersey, only compensation for services within New Jersey is subject to withholding. For example:

(1) The amount of compensation attributable to services within New Jersey is that proportion of the total compensation which the total number of working days employed within New Jersey bears to the total number of working days employed both within and outside New Jersey, exclusive of nonworking days. Nonworking days are normally considered to be Saturdays, Sundays, holidays, and days of absence because of illness or personal injury, vacation or leave with or without pay.

(2) With respect to earnings of a traveling salesman or other employee whose compensation depends directly on the volume of business transacted by him, the amount attributable to services within New Jersey, is that proportion of the compensation received which the volume of business transacted by him within New Jersey bears to the total volume of business transacted by him both within and outside New Jersey.

The portion of compensation allocable to New Jersey may be determined by the employer on the basis of the preceding year's experience, or on the basis of an estimate for the current year made by the employee or his employer. In either case, the employer shall make any necessary adjustment during the year to assure that the proper amount is withheld for the current year. Where it is expected that a nonresident employee will work only a short period of time within this State, and it is reasonably expected that his total wages for personal services rendered in this State will not exceed his personal exemptions, the employer need not withhold or deduct any amount from his wages until the aggregate amount paid him equals or exceeds his exemptions.

An employer is required to withhold on all compensation paid to a nonresident who works partly within and partly outside New Jersey unless the employer maintains adequate current records to determine accurately the amount of compensation from New Jersey sources.

7. SUPPLEMENTAL WAGE PAYMENTS

Where supplemental wages (bonuses, commissions, overtime pay, sales awards, tips, etc.) are paid at the same time as regular wages, the income tax to be withheld should be determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. If supplemental wages are paid at a different time, the employer may determine the tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year. However, if income tax has been withheld from the employee's regular wages, the employer may withhold from the supplemental wages, without any allowance for exemptions.

If vacation pay is paid in addition to regular wages for the vacation period, such vacation pay is to be treated as a supplemental wage payment.

8. WITHHOLDING EXEMPTIONS

In determining the tax to be deducted and withheld from an employee's wages, the employer shall allow the number of exemptions claimed by the employee on Federal Form W-4.

9. COMPUTING WITHHOLDING OF INCOME TAX

The New Jersey income tax to be withheld by the employer must be determined in accordance with the approved withholding tables or methods issued by the Division of Taxation, with due regard to the withholding exemptions of the employee. (In cases of special situations, an employer may apply to the Director, Division of Taxation for permission to use another method.) An agreement in writing may be made between the employer and employee to have additional amounts of New Jersey tax withheld. However, an employer is not required to enter into such agreements.

To avoid double withholding, the amount of New Jersey gross income tax which would otherwise be required to be withheld from wages paid to a New Jersey resident should be reduced by the amount of income tax required to be withheld from such wages pursuant to the laws of other states, their political subdivisions or the District of Columbia.

The New Jersey tax is to be withheld on the basis of the same payroll period which is properly used for Federal withholding purposes.

10. RETURN OF TAX WITHHELD

Every employer paying wages will, on a monthly basis, file a return (Form NJ 500) and forward a remittance in payment of the New Jersey Gross Income Tax required to be withheld. Remittance for the full amount of income tax withheld, made payable to the State of New Jersey—Gross Income Tax, must accompany the monthly return and must be submitted on or before the 15th day of the month following the close of the month for which withholdings were required to be made.

Pre-punched and pre-addressed withholding returns (Form NJ 500) will be mailed periodically to all employers prior to the filing date. Employers are to use the envelopes and pre-addressed forms furnished for this purpose. If an employer's pre-addressed forms are lost or damaged so as to require replacement, a request for duplicate forms listing the employer's name and identification number should be sent to the New Jersey Division of Taxation, Gross Income Tax, P.O. Box 1848, Trenton, New Jersey 08625.

An employer required to file a return of tax withheld who has never received a pre-addressed form should use Return Form NJ-500M which also may be obtained by writing to the Division of Taxation at the above-noted address. When filing NJ-500M, the employer should show his name and Federal identification number as he wants it to appear on all future pre-addressed forms.

Employers will automatically receive additional returns for reporting tax withheld prior to the time their initial supply is exhausted.

Failure to receive any of the required forms does not relieve the employer of his obligation for filing and payment.

The last return of tax withheld for any employer who discontinues his business or permanently ceases to pay wages shall be marked "Final Return" and filed within 30 days after the end of the month in which business or payment of wages ceased, irrespective of the reporting period due date. This return and remittance should be sent to the New Jersey Division of Taxation with the Forms due at the same time that the annual reconciliation of tax withheld is due (see instruction 13 (2)).

An employer who has only temporarily ceased to pay wages, including one engaged in seasonal activities, shall continue to file returns, but shall enter on the return the date of the last payment of wages and the date when he expects to resume paying wages.

Consecutive returns for each calendar month accounting for all tax withheld during the year must be filed by an employer required to report monthly. If no tax was withheld during a particular month, a return is still required to be filed for such month with the reason for nonwithholding stated on the back.

The State of New Jersey requires all employers to maintain adequate accounts reflecting tax withheld. These accounts are to be closed as of the period ending date and the amount of tax contained therein remitted to the State of New Jersey as of the indicated payment date.

(Continued on Page 19)

WEEKLY WITHHOLDING TAX TABLE

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
0	2	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2	4	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
4	6	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
6	8	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
8	10	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
10	12	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12	14	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
14	16	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
16	18	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
18	20	.70	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
20	22	.70	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
22	24	.80	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
24	26	.90	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
26	28	.90	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
28	30	1.00	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00
30	32	1.10	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00
32	34	1.10	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00
34	36	1.20	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00
36	38	1.30	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00
38	40	1.30	.70	.10	.00	.00	.00	.00	.00	.00	.00	.00
40	42	1.40	.80	.10	.00	.00	.00	.00	.00	.00	.00	.00
42	45	1.50	.80	.20	.00	.00	.00	.00	.00	.00	.00	.00
45	48	1.60	.90	.30	.00	.00	.00	.00	.00	.00	.00	.00
48	51	1.70	1.00	.40	.00	.00	.00	.00	.00	.00	.00	.00
51	54	1.80	1.10	.50	.00	.00	.00	.00	.00	.00	.00	.00
54	57	1.90	1.20	.60	.00	.00	.00	.00	.00	.00	.00	.00
57	60	2.00	1.30	.70	.10	.00	.00	.00	.00	.00	.00	.00
60	63	2.10	1.40	.80	.20	.00	.00	.00	.00	.00	.00	.00
63	66	2.20	1.50	.90	.30	.00	.00	.00	.00	.00	.00	.00
66	69	2.30	1.60	1.00	.40	.00	.00	.00	.00	.00	.00	.00
69	72	2.40	1.70	1.10	.50	.00	.00	.00	.00	.00	.00	.00
72	75	2.50	1.80	1.20	.60	.00	.00	.00	.00	.00	.00	.00
75	78	2.60	1.90	1.30	.70	.00	.00	.00	.00	.00	.00	.00
78	81	2.70	2.00	1.40	.80	.10	.00	.00	.00	.00	.00	.00
81	84	2.80	2.10	1.50	.90	.20	.00	.00	.00	.00	.00	.00
84	87	2.90	2.20	1.60	1.00	.30	.00	.00	.00	.00	.00	.00
87	90	3.00	2.30	1.70	1.10	.40	.00	.00	.00	.00	.00	.00
90	95	3.10	2.50	1.80	1.20	.60	.00	.00	.00	.00	.00	.00
95	100	3.30	2.60	2.00	1.40	.70	.10	.00	.00	.00	.00	.00
100	105	3.40	2.80	2.20	1.50	.90	.30	.00	.00	.00	.00	.00
105	110	3.60	3.00	2.30	1.70	1.10	.40	.00	.00	.00	.00	.00
110	115	3.80	3.10	2.50	1.90	1.20	.60	.00	.00	.00	.00	.00
115	120	3.90	3.30	2.70	2.00	1.40	.70	.10	.00	.00	.00	.00
120	125	4.10	3.40	2.80	2.20	1.50	.90	.30	.00	.00	.00	.00
125	130	4.20	3.60	3.00	2.30	1.70	1.10	.40	.00	.00	.00	.00
130	135	4.40	3.80	3.10	2.50	1.90	1.20	.60	.00	.00	.00	.00
135	140	4.60	3.90	3.30	2.70	2.00	1.40	.80	.10	.00	.00	.00
140	145	4.70	4.10	3.50	2.80	2.20	1.60	.90	.30	.00	.00	.00
145	150	4.90	4.30	3.60	3.00	2.40	1.70	1.10	.50	.00	.00	.00
150	160	5.20	4.50	3.90	3.30	2.60	2.00	1.40	.70	.10	.00	.00

WEEKLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
160	170	5.50	4.90	4.20	3.60	3.00	2.30	1.70	1.00	.40	.00	.00
170	180	5.80	5.20	4.50	3.90	3.30	2.60	2.00	1.40	.70	.10	.00
180	190	6.10	5.50	4.90	4.20	3.60	3.00	2.30	1.70	1.10	.40	.00
190	200	6.50	5.80	5.20	4.60	3.90	3.30	2.70	2.00	1.40	.80	.10
200	210	6.80	6.20	5.50	4.90	4.30	3.60	3.00	2.40	1.70	1.10	.50
210	220	7.10	6.50	5.90	5.20	4.60	4.00	3.30	2.70	2.10	1.40	.80
220	230	7.50	6.80	6.20	5.60	4.90	4.30	3.70	3.00	2.40	1.80	1.10
230	240	7.80	7.20	6.50	5.90	5.30	4.60	4.00	3.40	2.70	2.10	1.50
240	250	8.10	7.50	6.90	6.20	5.60	5.00	4.30	3.70	3.10	2.40	1.80
250	260	8.50	7.80	7.20	6.60	5.90	5.30	4.70	4.00	3.40	2.80	2.10
260	270	8.80	8.20	7.50	6.90	6.30	5.60	5.00	4.30	3.70	3.10	2.40
270	280	9.10	8.50	7.80	7.20	6.60	5.90	5.30	4.70	4.00	3.40	2.80
280	290	9.40	8.80	8.20	7.50	6.90	6.30	5.60	5.00	4.40	3.70	3.10
290	300	9.80	9.10	8.50	7.90	7.20	6.60	6.00	5.30	4.70	4.10	3.40
300	310	10.10	9.50	8.80	8.20	7.60	6.90	6.30	5.70	5.00	4.40	3.80
310	320	10.40	9.80	9.20	8.50	7.90	7.30	6.60	6.00	5.40	4.70	4.10
320	330	10.80	10.10	9.50	8.90	8.20	7.60	7.00	6.30	5.70	5.10	4.40
330	340	11.10	10.50	9.80	9.20	8.60	7.90	7.30	6.70	6.00	5.40	4.80
340	350	11.40	10.80	10.20	9.50	8.90	8.30	7.60	7.00	6.40	5.70	5.10
350	360	11.80	11.10	10.50	9.90	9.20	8.60	8.00	7.30	6.70	6.10	5.40
360	370	12.10	11.50	10.80	10.20	9.60	8.90	8.30	7.60	7.00	6.40	5.70
370	380	12.40	11.80	11.10	10.50	9.90	9.20	8.60	8.00	7.30	6.70	6.10
380	390	12.70	12.10	11.50	10.80	10.20	9.60	8.90	8.30	7.70	7.00	6.40
390	400	13.10	12.40	11.80	11.20	10.50	9.90	9.30	8.60	8.00	7.40	6.70
400	410	13.40	12.80	12.10	11.50	10.90	10.20	9.60	9.00	8.30	7.70	7.10
410	420	13.70	13.10	12.50	11.80	11.20	10.60	9.90	9.30	8.70	8.00	7.40
420	430	14.10	13.40	12.80	12.20	11.50	10.90	10.30	9.60	9.00	8.40	7.70
430	440	14.40	13.80	13.10	12.50	11.90	11.20	10.60	10.00	9.30	8.70	8.10
440	450	14.70	14.10	13.50	12.80	12.20	11.60	10.90	10.30	9.70	9.00	8.40
450	460	15.10	14.40	13.80	13.20	12.50	11.90	11.30	10.60	10.00	9.40	8.70
460	470	15.40	14.80	14.10	13.50	12.90	12.20	11.60	10.90	10.30	9.70	9.00
470	480	15.70	15.10	14.40	13.80	13.20	12.50	11.90	11.30	10.60	10.00	9.40
480	490	16.00	15.40	14.80	14.10	13.50	12.90	12.20	11.60	11.00	10.30	9.70
490	500	16.40	15.70	15.10	14.50	13.80	13.20	12.60	11.90	11.30	10.70	10.00
500	510	16.70	16.10	15.40	14.80	14.20	13.50	12.90	12.30	11.60	11.00	10.40
510	520	17.00	16.40	15.80	15.10	14.50	13.90	13.20	12.60	12.00	11.30	10.70
520	530	17.40	16.70	16.10	15.50	14.80	14.20	13.60	12.90	12.30	11.70	11.00
530	540	17.70	17.10	16.40	15.80	15.20	14.50	13.90	13.30	12.60	12.00	11.40
540	550	18.00	17.40	16.80	16.10	15.50	14.90	14.20	13.60	13.00	12.30	11.70
550	560	18.40	17.70	17.10	16.50	15.80	15.20	14.60	13.90	13.30	12.70	12.00
560	570	18.70	18.10	17.40	16.80	16.20	15.50	14.90	14.20	13.60	13.00	12.30
570	580	19.00	18.40	17.70	17.10	16.50	15.80	15.20	14.60	13.90	13.30	12.70
580	590	19.30	18.70	18.10	17.40	16.80	16.20	15.50	14.90	14.30	13.60	13.00
590	600	19.70	19.00	18.40	17.80	17.10	16.50	15.90	15.20	14.60	14.00	13.30
600	610	20.00	19.40	18.70	18.10	17.50	16.80	16.20	15.60	14.90	14.30	13.70
610	620	20.30	19.70	19.10	18.40	17.80	17.20	16.50	15.90	15.30	14.60	14.00
620	630	20.70	20.00	19.40	18.80	18.10	17.50	16.90	16.20	15.60	15.00	14.30
630	640	21.00	20.40	19.70	19.10	18.50	17.80	17.20	16.60	15.90	15.30	14.70
640	650	21.30	20.70	20.10	19.40	18.80	18.20	17.50	16.90	16.30	15.60	15.00
650	660	21.70	21.00	20.40	19.80	19.10	18.50	17.90	17.20	16.60	16.00	15.30

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WEEKLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
660	670	22.00	21.40	20.70	20.10	19.50	18.80	18.20	17.50	16.90	16.30	15.60
670	680	22.30	21.70	21.00	20.40	19.80	19.10	18.50	17.90	17.20	16.60	16.00
680	690	22.60	22.00	21.40	20.70	20.10	19.50	18.80	18.20	17.60	16.90	16.30
690	700	23.00	22.30	21.70	21.10	20.40	19.80	19.20	18.50	17.90	17.30	16.60
700	710	23.30	22.70	22.00	21.40	20.80	20.10	19.50	18.90	18.20	17.60	17.00
710	720	23.60	23.00	22.40	21.70	21.10	20.50	19.80	19.20	18.60	17.90	17.30
720	730	24.00	23.30	22.70	22.10	21.40	20.80	20.20	19.50	18.90	18.30	17.60
730	740	24.30	23.70	23.00	22.40	21.80	21.10	20.50	19.90	19.20	18.60	18.00
740	750	24.60	24.00	23.40	22.70	22.10	21.50	20.80	20.20	19.60	18.90	18.30
750	760	25.00	24.30	23.70	23.10	22.40	21.80	21.20	20.50	19.90	19.30	18.60
760	770	25.30	24.70	24.00	23.40	22.80	22.10	21.50	20.80	20.20	19.60	18.90
770	780	25.70	25.00	24.30	23.70	23.10	22.40	21.80	21.20	20.50	19.90	19.30
780	790	26.10	25.30	24.70	24.00	23.40	22.80	22.10	21.50	20.90	20.20	19.60
790	800	26.40	25.70	25.00	24.40	23.70	23.10	22.50	21.80	21.20	20.60	19.90
800	810	26.80	26.10	25.40	24.70	24.10	23.40	22.80	22.20	21.50	20.90	20.30
810	820	27.20	26.50	25.70	25.00	24.40	23.80	23.10	22.50	21.90	21.20	20.60
820	830	27.60	26.80	26.10	25.40	24.70	24.10	23.50	22.80	22.20	21.60	20.90
830	840	27.90	27.20	26.50	25.80	25.10	24.40	23.80	23.20	22.50	21.90	21.30
840	850	28.30	27.60	26.90	26.10	25.40	24.80	24.10	23.50	22.90	22.20	21.60
850	860	28.70	28.00	27.20	26.50	25.80	25.10	24.50	23.80	23.20	22.60	21.90
860	870	29.10	28.30	27.60	26.90	26.20	25.50	24.80	24.10	23.50	22.90	22.20
870	880	29.40	28.70	28.00	27.30	26.60	25.80	25.10	24.50	23.80	23.20	22.60
880	890	29.80	29.10	28.40	27.60	26.90	26.20	25.50	24.80	24.20	23.50	22.90
890	900	30.20	29.50	28.70	28.00	27.30	26.60	25.90	25.10	24.50	23.90	23.20
900	910	30.60	29.80	29.10	28.40	27.70	27.00	26.20	25.50	24.80	24.20	23.60
910	920	30.90	30.20	29.50	28.80	28.10	27.30	26.60	25.90	25.20	24.50	23.90
920	930	31.30	30.60	29.90	29.10	28.40	27.70	27.00	26.30	25.50	24.90	24.20
930	940	31.70	31.00	30.20	29.50	28.80	28.10	27.40	26.60	25.90	25.20	24.60
940	950	32.10	31.30	30.60	29.90	29.20	28.50	27.70	27.00	26.30	25.60	24.90
950	960	32.40	31.70	31.00	30.30	29.60	28.80	28.10	27.40	26.70	25.90	25.20
960	8 OVER	32.60	31.90	31.20	30.50	29.70	29.00	28.30	27.60	26.90	26.10	25.40

PLUS 3.75% OF EXCESS OVER 960.00

BIWEEKLY WITHHOLDING TAX TABLE

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
0	3	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
3	6	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
6	9	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9	12	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12	15	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
15	18	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
18	21	.70	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
21	24	.80	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
24	27	.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
27	30	1.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
30	33	1.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
33	36	1.20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
36	39	1.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
39	42	1.40	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
42	45	1.50	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
45	48	1.60	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
48	51	1.70	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00
51	54	1.80	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00
54	57	1.90	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00
57	60	2.00	.70	.00	.00	.00	.00	.00	.00	.00	.00	.00
60	63	2.10	.80	.00	.00	.00	.00	.00	.00	.00	.00	.00
63	66	2.20	.90	.00	.00	.00	.00	.00	.00	.00	.00	.00
66	69	2.30	1.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
69	72	2.40	1.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
72	75	2.50	1.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
75	78	2.60	1.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
78	81	2.70	1.40	.10	.00	.00	.00	.00	.00	.00	.00	.00
81	84	2.80	1.50	.20	.00	.00	.00	.00	.00	.00	.00	.00
84	87	2.90	1.60	.30	.00	.00	.00	.00	.00	.00	.00	.00
87	90	3.00	1.70	.40	.00	.00	.00	.00	.00	.00	.00	.00
90	93	3.10	1.80	.50	.00	.00	.00	.00	.00	.00	.00	.00
93	96	3.20	1.90	.60	.00	.00	.00	.00	.00	.00	.00	.00
96	99	3.30	2.00	.70	.00	.00	.00	.00	.00	.00	.00	.00
99	102	3.40	2.10	.80	.00	.00	.00	.00	.00	.00	.00	.00
102	105	3.50	2.20	.90	.00	.00	.00	.00	.00	.00	.00	.00
105	108	3.60	2.30	1.00	.00	.00	.00	.00	.00	.00	.00	.00
108	111	3.70	2.40	1.10	.00	.00	.00	.00	.00	.00	.00	.00
111	114	3.80	2.50	1.20	.00	.00	.00	.00	.00	.00	.00	.00
114	117	3.90	2.60	1.30	.00	.00	.00	.00	.00	.00	.00	.00
117	120	4.00	2.70	1.40	.10	.00	.00	.00	.00	.00	.00	.00
120	125	4.10	2.80	1.50	.30	.00	.00	.00	.00	.00	.00	.00
125	130	4.20	3.00	1.70	.40	.00	.00	.00	.00	.00	.00	.00
130	135	4.40	3.10	1.90	.60	.00	.00	.00	.00	.00	.00	.00
135	140	4.60	3.30	2.00	.80	.00	.00	.00	.00	.00	.00	.00
140	145	4.70	3.50	2.20	.90	.00	.00	.00	.00	.00	.00	.00
145	150	4.90	3.60	2.40	1.10	.00	.00	.00	.00	.00	.00	.00
150	155	5.10	3.80	2.50	1.30	.00	.00	.00	.00	.00	.00	.00
155	160	5.20	4.00	2.70	1.40	.20	.00	.00	.00	.00	.00	.00
160	165	5.40	4.10	2.90	1.60	.30	.00	.00	.00	.00	.00	.00
165	170	5.60	4.30	3.00	1.80	.50	.00	.00	.00	.00	.00	.00

BIWEEKLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
170	175	5.70	4.50	3.20	1.90	.70	.00	.00	.00	.00	.00	.00
175	180	5.90	4.60	3.40	2.10	.80	.00	.00	.00	.00	.00	.00
180	185	6.10	4.80	3.50	2.30	1.00	.00	.00	.00	.00	.00	.00
185	190	6.20	5.00	3.70	2.40	1.20	.00	.00	.00	.00	.00	.00
190	195	6.40	5.10	3.90	2.60	1.30	.10	.00	.00	.00	.00	.00
195	200	6.60	5.30	4.00	2.80	1.50	.20	.00	.00	.00	.00	.00
200	210	6.80	5.50	4.30	3.00	1.70	.50	.00	.00	.00	.00	.00
210	220	7.10	5.90	4.60	3.30	2.10	.80	.00	.00	.00	.00	.00
220	230	7.50	6.20	4.90	3.70	2.40	1.10	.00	.00	.00	.00	.00
230	240	7.80	6.50	5.30	4.00	2.70	1.50	.20	.00	.00	.00	.00
240	250	8.10	6.90	5.60	4.30	3.10	1.80	.50	.00	.00	.00	.00
250	260	8.50	7.20	5.90	4.70	3.40	2.10	.90	.00	.00	.00	.00
260	270	8.80	7.50	6.30	5.00	3.70	2.40	1.20	.00	.00	.00	.00
270	280	9.10	7.80	6.60	5.30	4.00	2.80	1.50	.20	.00	.00	.00
280	290	9.40	8.20	6.90	5.60	4.40	3.10	1.80	.60	.00	.00	.00
290	300	9.80	8.50	7.20	6.00	4.70	3.40	2.20	.90	.00	.00	.00
300	320	10.30	9.00	7.70	6.50	5.20	3.90	2.70	1.40	.10	.00	.00
320	340	10.90	9.70	8.40	7.10	5.90	4.60	3.30	2.10	.80	.00	.00
340	360	11.60	10.30	9.10	7.80	6.50	5.30	4.00	2.70	1.50	.20	.00
360	380	12.30	11.00	9.70	8.40	7.20	5.90	4.60	3.40	2.10	.80	.00
380	400	12.90	11.60	10.40	9.10	7.80	6.60	5.30	4.00	2.80	1.50	.20
400	420	13.60	12.30	11.00	9.80	8.50	7.20	6.00	4.70	3.40	2.20	.90
420	440	14.20	13.00	11.70	10.40	9.20	7.90	6.60	5.40	4.10	2.80	1.60
440	460	14.90	13.60	12.40	11.10	9.80	8.60	7.30	6.00	4.80	3.50	2.20
460	480	15.60	14.30	13.00	11.70	10.50	9.20	7.90	6.70	5.40	4.10	2.90
480	500	16.20	14.90	13.70	12.40	11.10	9.90	8.60	7.30	6.10	4.80	3.50
500	520	16.90	15.60	14.30	13.10	11.80	10.50	9.30	8.00	6.70	5.50	4.20
520	540	17.50	16.30	15.00	13.70	12.50	11.20	9.90	8.70	7.40	6.10	4.90
540	560	18.20	16.90	15.70	14.40	13.10	11.90	10.60	9.30	8.10	6.80	5.50
560	580	18.90	17.60	16.30	15.00	13.80	12.50	11.20	10.00	8.70	7.40	6.20
580	600	19.50	18.20	17.00	15.70	14.40	13.20	11.90	10.60	9.40	8.10	6.80
600	620	20.20	18.90	17.60	16.40	15.10	13.80	12.60	11.30	10.00	8.80	7.50
620	640	20.80	19.60	18.30	17.00	15.80	14.50	13.20	12.00	10.70	9.40	8.20
640	660	21.50	20.20	19.00	17.70	16.40	15.20	13.90	12.60	11.40	10.10	8.80
660	680	22.20	20.90	19.60	18.30	17.10	15.80	14.50	13.30	12.00	10.70	9.50
680	700	22.80	21.50	20.30	19.00	17.70	16.50	15.20	13.90	12.70	11.40	10.10
700	720	23.50	22.20	20.90	19.70	18.40	17.10	15.90	14.60	13.30	12.10	10.80
720	740	24.10	22.90	21.60	20.30	19.10	17.80	16.50	15.30	14.00	12.70	11.50
740	760	24.80	23.50	22.30	21.00	19.70	18.50	17.20	15.90	14.70	13.40	12.10
760	780	25.50	24.20	22.90	21.60	20.40	19.10	17.80	16.60	15.30	14.00	12.80
780	800	26.10	24.80	23.60	22.30	21.00	19.80	18.50	17.20	16.00	14.70	13.40
800	820	26.80	25.50	24.20	23.00	21.70	20.40	19.20	17.90	16.60	15.40	14.10
820	840	27.40	26.20	24.90	23.60	22.40	21.10	19.80	18.60	17.30	16.00	14.80
840	860	28.10	26.80	25.60	24.30	23.00	21.80	20.50	19.20	18.00	16.70	15.40
860	880	28.80	27.50	26.20	24.90	23.70	22.40	21.10	19.90	18.60	17.30	16.10
880	900	29.40	28.10	26.90	25.60	24.30	23.10	21.80	20.50	19.30	18.00	16.70
900	920	30.10	28.80	27.50	26.30	25.00	23.70	22.50	21.20	19.90	18.70	17.40
920	940	30.70	29.50	28.20	26.90	25.70	24.40	23.10	21.90	20.60	19.30	18.10
940	960	31.40	30.10	28.90	27.60	26.30	25.10	23.80	22.50	21.30	20.00	18.70
960	980	32.10	30.80	29.50	28.20	27.00	25.70	24.40	23.20	21.90	20.60	19.40

BIWEEKLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
980	1000	32.70	31.40	30.20	28.90	27.60	26.40	25.10	23.80	22.60	21.30	20.00
1000	1020	33.40	32.10	30.80	29.60	28.30	27.00	25.80	24.50	23.20	22.00	20.70
1020	1040	34.00	32.80	31.50	30.20	29.00	27.70	26.40	25.20	23.90	22.60	21.40
1040	1060	34.70	33.40	32.20	30.90	29.60	28.40	27.10	25.80	24.60	23.30	22.00
1060	1080	35.40	34.10	32.80	31.50	30.30	29.00	27.70	26.50	25.20	23.90	22.70
1080	1100	36.00	34.70	33.50	32.20	30.90	29.70	28.40	27.10	25.90	24.60	23.30
1100	1120	36.70	35.40	34.10	32.90	31.60	30.30	29.10	27.80	26.50	25.30	24.00
1120	1140	37.30	36.10	34.80	33.50	32.30	31.00	29.70	28.50	27.20	25.90	24.70
1140	1160	38.00	36.70	35.50	34.20	32.90	31.70	30.40	29.10	27.90	26.60	25.30
1160	1180	38.70	37.40	36.10	34.80	33.60	32.30	31.00	29.80	28.50	27.20	26.00
1180	1200	39.30	38.00	36.80	35.50	34.20	33.00	31.70	30.40	29.20	27.90	26.60
1200	1220	40.00	38.70	37.40	36.20	34.90	33.60	32.40	31.10	29.80	28.60	27.30
1220	1240	40.60	39.40	38.10	36.80	35.60	34.30	33.00	31.80	30.50	29.20	28.00
1240	1260	41.30	40.00	38.80	37.50	36.20	35.00	33.70	32.40	31.20	29.90	28.60
1260	1280	42.00	40.70	39.40	38.10	36.90	35.60	34.30	33.10	31.80	30.50	29.30
1280	1300	42.60	41.30	40.10	38.80	37.50	36.30	35.00	33.70	32.50	31.20	29.90
1300	1320	43.30	42.00	40.70	39.50	38.20	36.90	35.70	34.40	33.10	31.90	30.60
1320	1340	43.90	42.70	41.40	40.10	38.90	37.60	36.30	35.10	33.80	32.50	31.30
1340	1360	44.60	43.30	42.10	40.80	39.50	38.30	37.00	35.70	34.50	33.20	31.90
1360	1380	45.30	44.00	42.70	41.40	40.20	38.90	37.60	36.40	35.10	33.80	32.60
1380	1400	45.90	44.60	43.40	42.10	40.80	39.60	38.30	37.00	35.80	34.50	33.20
1400	1420	46.60	45.30	44.00	42.80	41.50	40.20	39.00	37.70	36.40	35.20	33.90
1420	1440	47.20	46.00	44.70	43.40	42.20	40.90	39.60	38.40	37.10	35.80	34.60
1440	1460	47.90	46.60	45.40	44.10	42.80	41.60	40.30	39.00	37.80	36.50	35.20
1460	1480	48.60	47.30	46.00	44.70	43.50	42.20	40.90	39.70	38.40	37.10	35.90
1480	1500	49.20	47.90	46.70	45.40	44.10	42.90	41.60	40.30	39.10	37.80	36.50
1500	1520	49.90	48.60	47.30	46.10	44.80	43.50	42.30	41.00	39.70	38.50	37.20
1520	1540	50.60	49.30	48.00	46.70	45.50	44.20	42.90	41.70	40.40	39.10	37.90
1540	1560	51.30	49.90	48.70	47.40	46.10	44.90	43.60	42.30	41.10	39.80	38.50
1560	1580	52.10	50.60	49.30	48.00	46.80	45.50	44.20	43.00	41.70	40.40	39.20
1580	1600	52.80	51.40	50.00	48.70	47.40	46.20	44.90	43.60	42.40	41.10	39.80
1600	1620	53.60	52.10	50.70	49.40	48.10	46.80	45.60	44.30	43.00	41.80	40.50
1620	1640	54.30	52.90	51.40	50.00	48.80	47.50	46.20	45.00	43.70	42.40	41.20
1640	1660	55.10	53.60	52.20	50.70	49.40	48.20	46.90	45.60	44.40	43.10	41.80
1660	1680	55.80	54.40	52.90	51.50	50.10	48.80	47.50	46.30	45.00	43.70	42.50
1680	1700	56.60	55.10	53.70	52.20	50.80	49.50	48.20	46.90	45.70	44.40	43.10
1700	1720	57.30	55.90	54.40	53.00	51.60	50.10	48.90	47.60	46.30	45.10	43.80
1720	1740	58.10	56.60	55.20	53.70	52.30	50.90	49.50	48.30	47.00	45.70	44.50
1740	1760	58.80	57.40	55.90	54.50	53.10	51.60	50.20	48.90	47.70	46.40	45.10
1760	1780	59.60	58.10	56.70	55.20	53.80	52.40	50.90	49.60	48.30	47.00	45.80
1780	1800	60.30	58.90	57.40	56.00	54.60	53.10	51.70	50.20	49.00	47.70	46.40
1800	1820	61.10	59.60	58.20	56.70	55.30	53.90	52.40	51.00	49.60	48.40	47.10
1820	1840	61.80	60.40	58.90	57.50	56.10	54.60	53.20	51.70	50.30	49.00	47.80
1840	1860	62.60	61.10	59.70	58.20	56.80	55.40	53.90	52.50	51.10	49.70	48.40
1860	1880	63.30	61.90	60.40	59.00	57.60	56.10	54.70	53.20	51.80	50.40	49.10
1880	1900	64.10	62.60	61.20	59.70	58.30	56.90	55.40	54.00	52.60	51.10	49.70
1900	1920	64.80	63.40	61.90	60.50	59.10	57.60	56.20	54.70	53.30	51.90	50.40
1920	OVER	65.20	63.80	62.30	60.90	59.40	58.00	56.60	55.10	53.70	52.20	50.80

PLUS 3.75% OF EXCESS OVER 1,920.00

SEMIMONTHLY WITHHOLDING TAX TABLE

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
0	3	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
3	6	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
6	9	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
9	12	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
12	15	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
15	18	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
18	21	.70	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
21	24	.80	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
24	27	.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
27	30	1.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
30	33	1.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
33	36	1.20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
36	39	1.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
39	42	1.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
42	45	1.50	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
45	48	1.60	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
48	51	1.70	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
51	54	1.80	.40	.00	.00	.00	.00	.00	.00	.00	.00	.00
54	57	1.90	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00
57	60	2.00	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00
60	63	2.10	.70	.00	.00	.00	.00	.00	.00	.00	.00	.00
63	66	2.20	.80	.00	.00	.00	.00	.00	.00	.00	.00	.00
66	69	2.30	.90	.00	.00	.00	.00	.00	.00	.00	.00	.00
69	72	2.40	1.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
72	75	2.50	1.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
75	78	2.60	1.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
78	81	2.70	1.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
81	84	2.80	1.40	.00	.00	.00	.00	.00	.00	.00	.00	.00
84	87	2.90	1.50	.10	.00	.00	.00	.00	.00	.00	.00	.00
87	90	3.00	1.60	.20	.00	.00	.00	.00	.00	.00	.00	.00
90	93	3.10	1.70	.30	.00	.00	.00	.00	.00	.00	.00	.00
93	96	3.20	1.80	.40	.00	.00	.00	.00	.00	.00	.00	.00
96	99	3.30	1.90	.50	.00	.00	.00	.00	.00	.00	.00	.00
99	102	3.40	2.00	.60	.00	.00	.00	.00	.00	.00	.00	.00
102	105	3.50	2.10	.70	.00	.00	.00	.00	.00	.00	.00	.00
105	108	3.60	2.20	.80	.00	.00	.00	.00	.00	.00	.00	.00
108	111	3.70	2.30	.90	.00	.00	.00	.00	.00	.00	.00	.00
111	114	3.80	2.40	1.00	.00	.00	.00	.00	.00	.00	.00	.00
114	117	3.90	2.50	1.10	.00	.00	.00	.00	.00	.00	.00	.00
117	120	4.00	2.60	1.20	.00	.00	.00	.00	.00	.00	.00	.00
120	125	4.10	2.70	1.30	.00	.00	.00	.00	.00	.00	.00	.00
125	130	4.20	2.90	1.50	.10	.00	.00	.00	.00	.00	.00	.00
130	135	4.40	3.00	1.70	.30	.00	.00	.00	.00	.00	.00	.00
135	140	4.60	3.20	1.80	.50	.00	.00	.00	.00	.00	.00	.00
140	145	4.70	3.40	2.00	.60	.00	.00	.00	.00	.00	.00	.00
145	150	4.90	3.50	2.20	.80	.00	.00	.00	.00	.00	.00	.00
150	155	5.10	3.70	2.30	1.00	.00	.00	.00	1.00	.00	.00	.00
155	160	5.20	3.90	2.50	1.10	.00	.00	.00	.00	.00	.00	.00
160	170	5.50	4.10	2.70	1.40	.00	.00	.00	.00	.00	.00	.00
170	180	5.80	4.40	3.10	1.70	.30	.00	.00	.00	.00	.00	.00

SEMIMONTHLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
TAX TO BE WITHHELD												
180	190	6.10	4.80	3.40	2.00	.70	.00	.00	.00	.00	.00	.00
190	200	6.50	5.10	3.70	2.40	1.00	.00	.00	.00	.00	.00	.00
200	210	6.80	5.40	4.10	2.70	1.30	.00	.00	.00	.00	.00	.00
210	220	7.10	5.80	4.40	3.00	1.60	.30	.00	.00	.00	.00	.00
220	230	7.50	6.10	4.70	3.30	2.00	.60	.00	.00	.00	.00	.00
230	240	7.80	6.40	5.00	3.70	2.30	.90	.00	.00	.00	.00	.00
240	260	8.30	6.90	5.50	4.20	2.80	1.40	.10	.00	.00	.00	.00
260	280	9.00	7.60	6.20	4.80	3.50	2.10	.70	.00	.00	.00	.00
280	300	9.60	8.20	6.90	5.50	4.10	2.70	1.40	.00	.00	.00	.00
300	320	10.30	8.90	7.50	6.20	4.80	3.40	2.00	.70	.00	.00	.00
320	340	10.90	9.60	8.20	6.80	5.40	4.10	2.70	1.30	.00	.00	.00
340	360	11.60	10.20	8.80	7.50	6.10	4.70	3.40	2.00	.60	.00	.00
360	380	12.30	10.90	9.50	8.10	6.80	5.40	4.00	2.60	1.30	.00	.00
380	400	12.90	11.50	10.20	8.80	7.40	6.00	4.70	3.30	1.90	.60	.00
400	420	13.60	12.20	10.80	9.50	8.10	6.70	5.30	4.00	2.60	1.20	.00
420	440	14.20	12.90	11.50	10.10	8.70	7.40	6.00	4.60	3.20	1.90	.50
440	460	14.90	13.50	12.10	10.80	9.40	8.00	6.70	5.30	3.90	2.50	1.20
460	480	15.60	14.20	12.80	11.40	10.10	8.70	7.30	5.90	4.60	3.20	1.80
480	500	16.20	14.80	13.50	12.10	10.70	9.30	8.00	6.60	5.20	3.90	2.50
500	520	16.90	15.50	14.10	12.80	11.40	10.00	8.60	7.30	5.90	4.50	3.10
520	540	17.50	16.20	14.80	13.40	12.00	10.70	9.30	7.90	6.50	5.20	3.80
540	560	18.20	16.80	15.40	14.10	12.70	11.30	10.00	8.60	7.20	5.80	4.50
560	580	18.90	17.50	16.10	14.70	13.40	12.00	10.60	9.20	7.90	6.50	5.10
580	600	19.50	18.10	16.80	15.40	14.00	12.60	11.30	9.90	8.50	7.20	5.80
600	620	20.20	18.80	17.40	16.10	14.70	13.30	11.90	10.60	9.20	7.80	6.40
620	640	20.80	19.50	18.10	16.70	15.30	14.00	12.60	11.20	9.80	8.50	7.10
640	660	21.50	20.10	18.70	17.40	16.00	14.60	13.30	11.90	10.50	9.10	7.80
660	680	22.20	20.80	19.40	18.00	16.70	15.30	13.90	12.50	11.20	9.80	8.40
680	700	22.80	21.40	20.10	18.70	17.30	15.90	14.60	13.20	11.80	10.50	9.10
700	720	23.50	22.10	20.70	19.40	18.00	16.60	15.20	13.90	12.50	11.10	9.70
720	740	24.10	22.80	21.40	20.00	18.60	17.30	15.90	14.50	13.10	11.80	10.40
740	760	24.80	23.40	22.00	20.70	19.30	17.90	16.60	15.20	13.80	12.40	11.10
760	780	25.50	24.10	22.70	21.30	20.00	18.60	17.20	15.80	14.50	13.10	11.70
780	800	26.10	24.70	23.40	22.00	20.60	19.20	17.90	16.50	15.10	13.80	12.40
800	820	26.80	25.40	24.00	22.70	21.30	19.90	18.50	17.20	15.80	14.40	13.00
820	840	27.40	26.10	24.70	23.30	21.90	20.60	19.20	17.80	16.40	15.10	13.70
840	860	28.10	26.70	25.30	24.00	22.60	21.20	19.90	18.50	17.10	15.70	14.40
860	880	28.80	27.40	26.00	24.60	23.30	21.90	20.50	19.10	17.80	16.40	15.00
880	900	29.40	28.00	26.70	25.30	23.90	22.50	21.20	19.80	18.40	17.10	15.70
900	920	30.10	28.70	27.30	26.00	24.60	23.20	21.80	20.50	19.10	17.70	16.30
920	940	30.70	29.40	28.00	26.60	25.20	23.90	22.50	21.10	19.70	18.40	17.00
940	960	31.40	30.00	28.60	27.30	25.90	24.50	23.20	21.80	20.40	19.00	17.70
960	980	32.10	30.70	29.30	27.90	26.60	25.20	23.80	22.40	21.10	19.70	18.30
980	1000	32.70	31.30	30.00	28.60	27.20	25.80	24.50	23.10	21.70	20.40	19.00
1000	1020	33.40	32.00	30.60	29.30	27.90	26.50	25.10	23.80	22.40	21.00	19.60
1020	1040	34.00	32.70	31.30	29.90	28.50	27.20	25.80	24.40	23.00	21.70	20.30
1040	1060	34.70	33.30	31.90	30.60	29.20	27.80	26.50	25.10	23.70	22.30	21.00
1060	1080	35.40	34.00	32.60	31.20	29.90	28.50	27.10	25.70	24.40	23.00	21.60
1080	1100	36.00	34.60	33.30	31.90	30.50	29.10	27.80	26.40	25.00	23.70	22.30
1100	1120	36.70	35.30	33.90	32.60	31.20	29.80	28.40	27.10	25.70	24.30	22.90

SEMIMONTHLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
1120	1140	37.30	36.00	34.60	33.20	31.80	30.50	29.10	27.70	26.30	25.00	23.60
1140	1160	38.00	36.60	35.20	33.90	32.50	31.10	29.80	28.40	27.00	25.60	24.30
1160	1180	38.70	37.30	35.90	34.50	33.20	31.80	30.40	29.00	27.70	26.30	24.90
1180	1200	39.30	37.90	36.60	35.20	33.80	32.40	31.10	29.70	28.30	27.00	25.60
1200	1220	40.00	38.60	37.20	35.90	34.50	33.10	31.70	30.40	29.00	27.60	26.20
1220	1240	40.60	39.30	37.90	36.50	35.10	33.80	32.40	31.00	29.60	28.30	26.90
1240	1260	41.30	39.90	38.50	37.20	35.80	34.40	33.10	31.70	30.30	28.90	27.60
1260	1280	42.00	40.60	39.20	37.80	36.50	35.10	33.70	32.30	31.00	29.60	28.20
1280	1300	42.60	41.20	39.90	38.50	37.10	35.70	34.40	33.00	31.60	30.30	28.90
1300	1320	43.30	41.90	40.50	39.20	37.80	36.40	35.00	33.70	32.30	30.90	29.50
1320	1340	43.90	42.60	41.20	39.80	38.40	37.10	35.70	34.30	32.90	31.60	30.20
1340	1360	44.60	43.20	41.80	40.50	39.10	37.70	36.40	35.00	33.60	32.20	30.90
1360	1380	45.30	43.90	42.50	41.10	39.80	38.40	37.00	35.60	34.30	32.90	31.50
1380	1400	45.90	44.50	43.20	41.80	40.40	39.00	37.70	36.30	34.90	33.60	32.20
1400	1420	46.60	45.20	43.80	42.50	41.10	39.70	38.30	37.00	35.60	34.20	32.80
1420	1440	47.20	45.90	44.50	43.10	41.70	40.40	39.00	37.60	36.20	34.90	33.50
1440	1460	47.90	46.50	45.10	43.80	42.40	41.00	39.70	38.30	36.90	35.50	34.20
1460	1480	48.60	47.20	45.80	44.40	43.10	41.70	40.30	38.90	37.60	36.20	34.80
1480	1500	49.20	47.80	46.50	45.10	43.70	42.30	41.00	39.60	38.20	36.90	35.50
1500	1520	49.90	48.50	47.10	45.80	44.40	43.00	41.60	40.30	38.90	37.50	36.10
1520	1540	50.50	49.20	47.80	46.40	45.00	43.70	42.30	40.90	39.50	38.20	36.80
1540	1560	51.20	49.80	48.40	47.10	45.70	44.30	43.00	41.60	40.20	38.80	37.50
1560	1580	51.90	50.50	49.10	47.70	46.40	45.00	43.60	42.20	40.90	39.50	38.10
1580	1600	52.50	51.10	49.80	48.40	47.00	45.60	44.30	42.90	41.50	40.20	38.80
1600	1620	53.20	51.80	50.40	49.10	47.70	46.30	44.90	43.60	42.20	40.80	39.40
1620	1640	53.80	52.50	51.10	49.70	48.30	47.00	45.60	44.20	42.80	41.50	40.10
1640	1660	54.50	53.10	51.70	50.40	49.00	47.60	46.30	44.90	43.50	42.10	40.80
1660	1680	55.20	53.80	52.40	51.00	49.70	48.30	46.90	45.50	44.20	42.80	41.40
1680	1700	55.90	54.40	53.10	51.70	50.30	48.90	47.60	46.20	44.80	43.50	42.10
1700	1720	56.70	55.10	53.70	52.40	51.00	49.60	48.20	46.90	45.50	44.10	42.70
1720	1740	57.40	55.90	54.40	53.00	51.60	50.30	48.90	47.50	46.10	44.80	43.40
1740	1760	58.20	56.60	55.10	53.70	52.30	50.90	49.60	48.20	46.80	45.40	44.10
1760	1780	58.90	57.40	55.80	54.30	53.00	51.60	50.20	48.80	47.50	46.10	44.70
1780	1800	59.70	58.10	56.60	55.00	53.60	52.20	50.90	49.50	48.10	46.80	45.40
1800	1820	60.40	58.90	57.30	55.80	54.30	52.90	51.50	50.20	48.80	47.40	46.00
1820	1840	61.20	59.60	58.10	56.50	54.90	53.60	52.20	50.80	49.40	48.10	46.70
1840	1860	61.90	60.40	58.80	57.30	55.70	54.20	52.90	51.50	50.10	48.70	47.40
1860	1880	62.70	61.10	59.60	58.00	56.40	54.90	53.50	52.10	50.80	49.40	48.00
1880	1900	63.40	61.90	60.30	58.80	57.20	55.60	54.20	52.80	51.40	50.10	48.70
1900	1920	64.20	62.60	61.10	59.50	57.90	56.40	54.80	53.50	52.10	50.70	49.30
1920	1940	64.90	63.40	61.80	60.30	58.70	57.10	55.60	54.10	52.70	51.40	50.00
1940	1960	65.70	64.10	62.60	61.00	59.40	57.90	56.30	54.80	53.40	52.00	50.70
1960	1980	66.40	64.90	63.30	61.80	60.20	58.60	57.10	55.50	54.10	52.70	51.30
1980	2000	67.20	65.60	64.10	62.50	60.90	59.40	57.80	56.30	54.70	53.40	52.00
2000	2020	67.90	66.40	64.80	63.30	61.70	60.10	58.60	57.00	55.50	54.00	52.60
2020	2040	68.70	67.10	65.60	64.00	62.40	60.90	59.30	57.80	56.20	54.70	53.30
2040	2060	69.40	67.90	66.30	64.80	63.20	61.60	60.10	58.50	57.00	55.40	54.00
2060	2080	70.20	68.60	67.10	65.50	63.90	62.40	60.80	59.30	57.70	56.20	54.60
2080	8 OVER	70.60	69.00	67.40	65.90	64.30	62.80	61.20	59.60	58.10	56.50	55.00

PLUS 3.75% OF EXCESS OVER 2,080.00

MONTHLY WITHHOLDING TAX TABLE

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
0	-5	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
5	10	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
10	15	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
15	20	.60	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
20	25	.80	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
25	30	.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
30	35	1.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
35	40	1.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
40	45	1.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
45	50	1.60	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
50	55	1.80	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
55	60	1.90	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
60	65	2.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
65	70	2.30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
70	75	2.40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
75	80	2.60	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
80	85	2.80	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
85	90	2.90	.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
90	95	3.10	.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
95	100	3.30	.50	.00	.00	.00	.00	.00	.00	.00	.00	.00
100	105	3.40	.70	.00	.00	.00	.00	.00	.00	.00	.00	.00
105	110	3.60	.80	.00	.00	.00	.00	.00	.00	.00	.00	.00
110	115	3.80	1.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
115	120	3.90	1.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
120	125	4.10	1.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
125	130	4.20	1.50	.00	.00	.00	.00	.00	.00	.00	.00	.00
130	135	4.40	1.70	.00	.00	.00	.00	.00	.00	.00	.00	.00
135	140	4.60	1.80	.00	.00	.00	.00	.00	.00	.00	.00	.00
140	145	4.70	2.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
145	150	4.90	2.20	.00	.00	.00	.00	.00	.00	.00	.00	.00
150	155	5.10	2.30	.00	.00	.00	.00	.00	.00	.00	.00	.00
155	160	5.20	2.50	.00	.00	.00	.00	.00	.00	.00	.00	.00
160	165	5.40	2.70	.00	.00	.00	.00	.00	.00	.00	.00	.00
165	170	5.60	2.80	.10	.00	.00	.00	.00	.00	.00	.00	.00
170	175	5.70	3.00	.20	.00	.00	.00	.00	.00	.00	.00	.00
175	180	5.90	3.10	.40	.00	.00	.00	.00	.00	.00	.00	.00
180	185	6.10	3.30	.60	.00	.00	.00	.00	.00	.00	.00	.00
185	190	6.20	3.50	.70	.00	.00	.00	.00	.00	.00	.00	.00
190	195	6.40	3.60	.90	.00	.00	.00	.00	.00	.00	.00	.00
195	200	6.60	3.80	1.10	.00	.00	.00	.00	.00	.00	.00	.00
200	210	6.80	4.10	1.30	.00	.00	.00	.00	.00	.00	.00	.00
210	220	7.10	4.40	1.60	.00	.00	.00	.00	.00	.00	.00	.00
220	230	7.50	4.70	2.00	.00	.00	.00	.00	.00	.00	.00	.00
230	240	7.80	5.00	2.30	.00	.00	.00	.00	.00	.00	.00	.00
240	250	8.10	5.40	2.60	.00	.00	.00	.00	.00	.00	.00	.00
250	260	8.50	5.70	3.00	.20	.00	.00	.00	.00	.00	.00	.00
260	270	8.80	6.00	3.30	.50	.00	.00	.00	.00	.00	.00	.00
270	280	9.10	6.40	3.60	.90	.00	.00	.00	.00	.00	.00	.00
280	290	9.40	6.70	3.90	1.20	.00	.00	.00	.00	.00	.00	.00
290	300	9.80	7.00	4.30	1.50	.00	.00	.00	.00	.00	.00	.00

MONTHLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
300	310	10.10	7.40	4.60	1.90	.00	.00	.00	.00	.00	.00	.00
310	320	10.40	7.70	4.90	2.20	.00	.00	.00	.00	.00	.00	.00
320	330	10.80	8.00	5.30	2.50	.00	.00	.00	.00	.00	.00	.00
330	340	11.10	8.30	5.60	2.80	.10	.00	.00	.00	.00	.00	.00
340	350	11.40	8.70	5.90	3.20	.40	.00	.00	.00	.00	.00	.00
350	360	11.80	9.00	6.30	3.50	.80	.00	.00	.00	.00	.00	.00
360	370	12.10	9.30	6.60	3.80	1.10	.00	.00	.00	.00	.00	.00
370	380	12.40	9.70	6.90	4.20	1.40	.00	.00	.00	.00	.00	.00
380	390	12.70	10.00	7.20	4.50	1.70	.00	.00	.00	.00	.00	.00
390	400	13.10	10.30	7.60	4.80	2.10	.00	.00	.00	.00	.00	.00
400	420	13.60	10.80	8.10	5.30	2.60	.00	.00	.00	.00	.00	.00
420	440	14.20	11.50	8.70	6.00	3.20	.50	.00	.00	.00	.00	.00
440	460	14.90	12.10	9.40	6.60	3.90	1.10	.00	.00	.00	.00	.00
460	480	15.60	12.80	10.10	7.30	4.60	1.80	.00	.00	.00	.00	.00
480	500	16.20	13.50	10.70	8.00	5.20	2.50	.00	.00	.00	.00	.00
500	520	16.90	14.10	11.40	8.60	5.90	3.10	.40	.00	.00	.00	.00
520	540	17.50	14.80	12.00	9.30	6.50	3.80	1.00	.00	.00	.00	.00
540	560	18.20	15.40	12.70	9.90	7.20	4.40	1.70	.00	.00	.00	.00
560	580	18.90	16.10	13.40	10.60	7.90	5.10	2.40	.00	.00	.00	.00
580	600	19.50	16.80	14.00	11.30	8.50	5.80	3.00	.30	.00	.00	.00
600	640	20.50	17.80	15.00	12.30	9.50	6.80	4.00	1.30	.00	.00	.00
640	680	21.80	19.10	16.30	13.60	10.80	8.10	5.30	2.60	.00	.00	.00
680	720	23.10	20.40	17.60	14.90	12.10	9.40	6.60	3.90	1.10	.00	.00
720	760	24.50	21.70	19.00	16.20	13.50	10.70	8.00	5.20	2.50	.00	.00
760	800	25.80	23.00	20.30	17.50	14.80	12.00	9.30	6.50	3.80	1.00	.00
800	840	27.10	24.40	21.60	18.90	16.10	13.40	10.60	7.90	5.10	2.40	.00
840	880	28.40	25.70	22.90	20.20	17.40	14.70	11.90	9.20	6.40	3.70	.90
880	920	29.70	27.00	24.20	21.50	18.70	16.00	13.20	10.50	7.70	5.00	2.30
920	960	31.10	28.30	25.60	22.80	20.10	17.30	14.60	11.80	9.10	6.30	3.60
960	1000	32.40	29.60	26.90	24.10	21.40	18.60	15.90	13.10	10.40	7.60	4.90
1000	1040	33.70	31.00	28.20	25.50	22.70	20.00	17.20	14.50	11.70	9.00	6.20
1040	1080	35.00	32.30	29.50	26.80	24.00	21.30	18.50	15.80	13.00	10.30	7.50
1080	1120	36.30	33.60	30.80	28.10	25.30	22.60	19.80	17.10	14.30	11.60	8.90
1120	1160	37.70	34.90	32.20	29.40	26.70	23.90	21.20	18.40	15.70	12.90	10.20
1160	1200	39.00	36.20	33.50	30.70	28.00	25.20	22.50	19.70	17.00	14.20	11.50
1200	1240	40.30	37.60	34.80	32.10	29.30	26.60	23.80	21.10	18.30	15.60	12.80
1240	1280	41.60	38.90	36.10	33.40	30.60	27.90	25.10	22.40	19.60	16.90	14.10
1280	1320	42.90	40.20	37.40	34.70	31.90	29.20	26.40	23.70	20.90	18.20	15.50
1320	1360	44.30	41.50	38.80	36.00	33.30	30.50	27.80	25.00	22.30	19.50	16.80
1360	1400	45.60	42.80	40.10	37.30	34.60	31.80	29.10	26.30	23.60	20.80	18.10
1400	1440	46.90	44.20	41.40	38.70	35.90	33.20	30.40	27.70	24.90	22.20	19.40
1440	1480	48.20	45.50	42.70	40.00	37.20	34.50	31.70	29.00	26.20	23.50	20.70
1480	1520	49.50	46.80	44.00	41.30	38.50	35.80	33.00	30.30	27.50	24.80	22.10
1520	1560	50.90	48.10	45.40	42.60	39.90	37.10	34.40	31.60	28.90	26.10	23.40
1560	1600	52.20	49.40	46.70	43.90	41.20	38.40	35.70	32.90	30.20	27.40	24.70
1600	1640	53.50	50.80	48.00	45.30	42.50	39.80	37.00	34.30	31.50	28.80	26.00
1640	1680	54.80	52.10	49.30	46.60	43.80	41.10	38.30	35.60	32.80	30.10	27.30
1680	1720	56.10	53.40	50.60	47.90	45.10	42.40	39.60	36.90	34.10	31.40	28.70
1720	1760	57.50	54.70	52.00	49.20	46.50	43.70	41.00	38.20	35.50	32.70	30.00
1760	1800	58.80	56.00	53.30	50.50	47.80	45.00	42.30	39.50	36.80	34.00	31.30

MONTHLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
1800	1840	60.10	57.40	54.60	51.90	49.10	46.40	43.60	40.90	38.10	35.40	32.60
1840	1880	61.40	58.70	55.90	53.20	50.40	47.70	44.90	42.20	39.40	36.70	33.90
1880	1920	62.70	60.00	57.20	54.50	51.70	49.00	46.20	43.50	40.70	38.00	35.30
1920	1960	64.10	61.30	58.60	55.80	53.10	50.30	47.60	44.80	42.10	39.30	36.60
1960	2000	65.40	62.60	59.90	57.10	54.40	51.60	48.90	46.10	43.40	40.60	37.90
2000	2040	66.70	64.00	61.20	58.50	55.70	53.00	50.20	47.50	44.70	42.00	39.20
2040	2080	68.00	65.30	62.50	59.80	57.00	54.30	51.50	48.80	46.00	43.30	40.50
2080	2120	69.30	66.60	63.80	61.10	58.30	55.60	52.80	50.10	47.30	44.60	41.90
2120	2160	70.70	67.90	65.20	62.40	59.70	56.90	54.20	51.40	48.70	45.90	43.20
2160	2200	72.00	69.20	66.50	63.70	61.00	58.20	55.50	52.70	50.00	47.20	44.50
2200	2240	73.30	70.60	67.80	65.10	62.30	59.60	56.80	54.10	51.30	48.60	45.80
2240	2280	74.60	71.90	69.10	66.40	63.60	60.90	58.10	55.40	52.60	49.90	47.10
2280	2320	75.90	73.20	70.40	67.70	64.90	62.20	59.40	56.70	53.90	51.20	48.50
2320	2360	77.30	74.50	71.80	69.00	66.30	63.50	60.80	58.00	55.30	52.50	49.80
2360	2400	78.60	75.80	73.10	70.30	67.60	64.80	62.10	59.30	56.60	53.80	51.10
2400	2440	79.90	77.20	74.40	71.70	68.90	66.20	63.40	60.70	57.90	55.20	52.40
2440	2480	81.20	78.50	75.70	73.00	70.20	67.50	64.70	62.00	59.20	56.50	53.70
2480	2520	82.50	79.80	77.00	74.30	71.50	68.80	66.00	63.30	60.50	57.80	55.10
2520	2560	83.90	81.10	78.40	75.60	72.90	70.10	67.40	64.60	61.90	59.10	56.40
2560	2600	85.20	82.40	79.70	76.90	74.20	71.40	68.70	65.90	63.20	60.40	57.70
2600	2640	86.50	83.80	81.00	78.30	75.50	72.80	70.00	67.30	64.50	61.80	59.00
2640	2680	87.80	85.10	82.30	79.60	76.80	74.10	71.30	68.60	65.80	63.10	60.30
2680	2720	89.10	86.40	83.60	80.90	78.10	75.40	72.60	69.90	67.10	64.40	61.70
2720	2760	90.50	87.70	85.00	82.20	79.50	76.70	74.00	71.20	68.50	65.70	63.00
2760	2800	91.80	89.00	86.30	83.50	80.80	78.00	75.30	72.50	69.80	67.00	64.30
2800	2840	93.10	90.40	87.60	84.90	82.10	79.40	76.60	73.90	71.10	68.40	65.60
2840	2880	94.40	91.70	88.90	86.20	83.40	80.70	77.90	75.20	72.40	69.70	66.90
2880	2920	95.70	93.00	90.20	87.50	84.70	82.00	79.20	76.50	73.70	71.00	68.30
2920	2960	97.10	94.30	91.60	88.80	86.10	83.30	80.60	77.80	75.10	72.30	69.60
2960	3000	98.40	95.60	92.90	90.10	87.40	84.60	81.90	79.10	76.40	73.60	70.90
3000	3040	99.70	97.00	94.20	91.50	88.70	86.00	83.20	80.50	77.70	75.00	72.20
3040	3080	101.00	98.30	95.50	92.80	90.00	87.30	84.50	81.80	79.00	76.30	73.50
3080	3120	102.30	99.60	96.80	94.10	91.30	88.60	85.80	83.10	80.30	77.60	74.90
3120	3160	103.70	100.90	98.20	95.40	92.70	89.90	87.20	84.40	81.70	78.90	76.20
3160	3200	105.00	102.20	99.50	96.70	94.00	91.20	88.50	85.70	83.00	80.20	77.50
3200	3240	106.30	103.60	100.80	98.10	95.30	92.60	89.80	87.10	84.30	81.60	78.80
3240	3280	107.60	104.90	102.10	99.40	96.60	93.90	91.10	88.40	85.60	82.90	80.10
3280	3320	108.90	106.20	103.40	100.70	97.90	95.20	92.40	89.70	86.90	84.20	81.50
3320	3360	110.30	107.50	104.80	102.00	99.30	96.50	93.80	91.00	88.30	85.50	82.80
3360	3400	111.80	108.80	106.10	103.30	100.60	97.80	95.10	92.30	89.60	86.80	84.10
3400	3440	113.30	110.20	107.40	104.70	101.90	99.20	96.40	93.70	90.90	88.20	85.40
3440	3480	114.80	111.70	108.70	106.00	103.20	100.50	97.70	95.00	92.20	89.50	86.70
3480	3520	116.30	113.20	110.10	107.30	104.50	101.80	99.00	96.30	93.50	90.80	88.10
3520	3560	117.80	114.70	111.60	108.60	105.90	103.10	100.40	97.60	94.90	92.10	89.40
3560	3600	119.30	116.20	113.10	109.90	107.20	104.40	101.70	98.90	96.20	93.40	90.70
3600	3640	120.80	117.70	114.60	111.40	108.50	105.80	103.00	100.30	97.50	94.80	92.00
3640	3680	122.30	119.20	116.10	112.90	109.80	107.10	104.30	101.60	98.80	96.10	93.30
3680	3720	123.80	120.70	117.60	114.40	111.30	108.40	105.60	102.90	100.10	97.40	94.70
3720	3760	125.30	122.20	119.10	115.90	112.80	109.70	107.00	104.20	101.50	98.70	96.00
3760	3800	126.80	123.70	120.60	117.40	114.30	111.20	108.30	105.50	102.80	100.00	97.30

MONTHLY WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
3800	3840	128.30	125.20	122.10	118.90	115.80	112.70	109.60	106.90	104.10	101.40	98.60
3840	3880	129.80	126.70	123.60	120.40	117.30	114.20	111.10	108.20	105.40	102.70	99.90
3880	3920	131.30	128.20	125.10	121.90	118.80	115.70	112.60	109.50	106.70	104.00	101.30
3920	3960	132.80	129.70	126.60	123.40	120.30	117.20	114.10	110.90	108.10	105.30	102.60
3960	4000	134.30	131.20	128.10	124.90	121.80	118.70	115.60	112.40	109.40	106.60	103.90
4000	4040	135.80	132.70	129.60	126.40	123.30	120.20	117.10	113.90	110.80	108.00	105.20
4040	4080	137.30	134.20	131.10	127.90	124.80	121.70	118.60	115.40	112.30	109.30	106.50
4080	4120	138.80	135.70	132.60	129.40	126.30	123.20	120.10	116.90	113.80	110.70	107.90
4120	4160	140.30	137.20	134.10	130.90	127.80	124.70	121.60	118.40	115.30	112.20	109.20
4160	& OVER	141.10	137.90	134.80	131.70	128.60	125.40	122.30	119.20	116.10	112.90	109.80

PLUS 3.75% OF EXCESS OVER 4,160.00

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
TAX TO BE WITHHELD												
0	2.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2.00	2.50	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
2.50	3.00	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
3.00	3.50	.10	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
3.50	4.00	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
4.00	4.50	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
4.50	5.00	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
5.00	5.50	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00	.00
5.50	6.00	.20	.10	.10	.00	.00	.00	.00	.00	.00	.00	.00
6.00	6.50	.20	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00
6.50	7.00	.30	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00
7.00	7.50	.30	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00
7.50	8.00	.30	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00
8.00	8.50	.30	.20	.10	.00	.00	.00	.00	.00	.00	.00	.00
8.50	9.00	.30	.20	.20	.10	.00	.00	.00	.00	.00	.00	.00
9.00	9.50	.30	.30	.20	.10	.00	.00	.00	.00	.00	.00	.00
9.50	10.00	.40	.30	.20	.10	.00	.00	.00	.00	.00	.00	.00
10.00	11.00	.40	.30	.20	.10	.00	.00	.00	.00	.00	.00	.00
11.00	12.00	.40	.30	.20	.20	.10	.00	.00	.00	.00	.00	.00
12.00	13.00	.50	.40	.30	.20	.10	.00	.00	.00	.00	.00	.00
13.00	14.00	.50	.40	.30	.20	.10	.00	.00	.00	.00	.00	.00
14.00	15.00	.50	.40	.30	.30	.20	.10	.00	.00	.00	.00	.00
15.00	16.00	.60	.50	.40	.30	.20	.10	.00	.00	.00	.00	.00
16.00	17.00	.60	.50	.40	.30	.20	.10	.00	.00	.00	.00	.00
17.00	18.00	.60	.50	.40	.40	.30	.20	.10	.00	.00	.00	.00
18.00	19.00	.70	.60	.50	.40	.30	.20	.10	.00	.00	.00	.00
19.00	20.00	.70	.60	.50	.40	.30	.20	.10	.10	.00	.00	.00
20.00	21.00	.70	.60	.50	.40	.40	.30	.20	.10	.00	.00	.00
21.00	22.00	.70	.70	.60	.50	.40	.30	.20	.10	.00	.00	.00
22.00	23.00	.80	.70	.60	.50	.40	.30	.20	.20	.10	.00	.00
23.00	24.00	.80	.70	.60	.50	.50	.40	.30	.20	.10	.00	.00
24.00	25.00	.80	.80	.70	.60	.50	.40	.30	.20	.10	.00	.00
25.00	26.00	.90	.80	.70	.60	.50	.40	.30	.30	.20	.10	.00
26.00	27.00	.90	.80	.70	.60	.60	.50	.40	.30	.20	.10	.00
27.00	28.00	.90	.90	.80	.70	.60	.50	.40	.30	.20	.10	.10
28.00	29.00	1.00	.90	.80	.70	.60	.50	.40	.40	.30	.20	.10
29.00	30.00	1.00	.90	.80	.70	.70	.60	.50	.40	.30	.20	.10
30.00	31.00	1.00	1.00	.90	.80	.70	.60	.50	.40	.30	.20	.20
31.00	32.00	1.10	1.00	.90	.80	.70	.60	.50	.40	.30	.20	.20
32.00	33.00	1.10	1.00	.90	.80	.80	.70	.60	.50	.40	.30	.20
33.00	34.00	1.10	1.10	1.00	.90	.80	.70	.60	.50	.40	.30	.30
34.00	35.00	1.20	1.10	1.00	.90	.80	.70	.60	.60	.50	.40	.30
35.00	36.00	1.20	1.10	1.00	.90	.90	.80	.70	.60	.50	.40	.30
36.00	37.00	1.20	1.20	1.10	1.00	.90	.80	.70	.60	.50	.40	.40
37.00	38.00	1.30	1.20	1.10	1.00	.90	.80	.70	.70	.60	.50	.40
38.00	39.00	1.30	1.20	1.10	1.00	1.00	.90	.80	.70	.60	.50	.40
39.00	40.00	1.30	1.30	1.20	1.10	1.00	.90	.80	.70	.60	.50	.50
40.00	42.00	1.40	1.30	1.20	1.10	1.00	.90	.80	.80	.70	.60	.50
42.00	44.00	1.50	1.40	1.30	1.20	1.10	1.00	.90	.80	.70	.60	.60
44.00	46.00	1.50	1.40	1.30	1.30	1.20	1.10	1.00	.90	.80	.70	.60

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (CONT.)

WAGES		EXEMPTIONS CLAIMED										
AT LEAST	LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
		TAX TO BE WITHHELD										
46.00	48.00	1.60	1.50	1.40	1.30	1.20	1.10	1.10	1.00	.90	.80	.70
48.00	50.00	1.70	1.60	1.50	1.40	1.30	1.20	1.10	1.00	.90	.90	.80
50.00	52.00	1.70	1.60	1.50	1.50	1.40	1.30	1.20	1.10	1.00	.90	.80
52.00	54.00	1.80	1.70	1.60	1.50	1.40	1.30	1.30	1.20	1.10	1.00	.90
54.00	56.00	1.90	1.80	1.70	1.60	1.50	1.40	1.30	1.20	1.10	1.10	1.00
56.00	58.00	1.90	1.80	1.70	1.70	1.60	1.50	1.40	1.30	1.20	1.10	1.00
58.00	60.00	2.00	1.90	1.80	1.70	1.60	1.50	1.50	1.40	1.30	1.20	1.10
60.00	62.00	2.10	2.00	1.90	1.80	1.70	1.60	1.50	1.40	1.30	1.30	1.20
62.00	64.00	2.10	2.00	1.90	1.90	1.80	1.70	1.60	1.50	1.40	1.30	1.20
64.00	66.00	2.20	2.10	2.00	1.90	1.80	1.70	1.70	1.60	1.50	1.40	1.30
66.00	68.00	2.30	2.20	2.10	2.00	1.90	1.80	1.70	1.60	1.50	1.40	1.40
68.00	70.00	2.30	2.20	2.10	2.00	2.00	1.90	1.80	1.70	1.60	1.50	1.40
70.00	72.00	2.40	2.30	2.20	2.10	2.00	1.90	1.80	1.80	1.70	1.60	1.50
72.00	74.00	2.40	2.40	2.30	2.20	2.10	2.00	1.90	1.80	1.70	1.60	1.60
74.00	76.00	2.50	2.40	2.30	2.20	2.20	2.10	2.00	1.90	1.80	1.70	1.60
76.00	78.00	2.60	2.50	2.40	2.30	2.20	2.10	2.00	2.00	1.90	1.80	1.70
78.00	80.00	2.60	2.60	2.50	2.40	2.30	2.20	2.10	2.00	1.90	1.80	1.80
80.00	82.00	2.70	2.60	2.50	2.40	2.40	2.30	2.20	2.10	2.00	1.90	1.80
82.00	84.00	2.80	2.70	2.60	2.50	2.40	2.30	2.20	2.20	2.10	2.00	1.90
84.00	86.00	2.80	2.80	2.70	2.60	2.50	2.40	2.30	2.20	2.10	2.00	2.00
86.00	88.00	2.90	2.80	2.70	2.60	2.60	2.50	2.40	2.30	2.20	2.10	2.00
88.00	90.00	3.00	2.90	2.80	2.70	2.60	2.50	2.40	2.40	2.30	2.20	2.10
90.00	92.00	3.00	3.00	2.90	2.80	2.70	2.60	2.50	2.40	2.30	2.20	2.20
92.00	94.00	3.10	3.00	2.90	2.80	2.80	2.70	2.60	2.50	2.40	2.30	2.20
94.00	96.00	3.20	3.10	3.00	2.90	2.80	2.70	2.60	2.60	2.50	2.40	2.30
96.00	98.00	3.20	3.20	3.10	3.00	2.90	2.80	2.70	2.60	2.50	2.40	2.40
98.00	100.00	3.30	3.20	3.10	3.00	3.00	2.90	2.80	2.70	2.60	2.50	2.40
100.00	102.00	3.40	3.30	3.20	3.10	3.00	2.90	2.80	2.70	2.70	2.60	2.50
102.00	104.00	3.40	3.30	3.30	3.20	3.10	3.00	2.90	2.80	2.70	2.60	2.50
104.00	106.00	3.50	3.40	3.30	3.20	3.10	3.10	3.00	2.90	2.80	2.70	2.60
106.00	108.00	3.60	3.50	3.40	3.30	3.20	3.10	3.00	2.90	2.90	2.80	2.70
108.00	110.00	3.60	3.50	3.50	3.40	3.30	3.20	3.10	3.00	2.90	2.80	2.70
110.00	112.00	3.70	3.60	3.50	3.40	3.30	3.30	3.20	3.10	3.00	2.90	2.80
112.00	114.00	3.80	3.70	3.60	3.50	3.40	3.30	3.20	3.10	3.10	3.00	2.90
114.00	116.00	3.90	3.80	3.70	3.60	3.50	3.40	3.30	3.20	3.10	3.00	2.90
116.00	118.00	3.90	3.80	3.70	3.60	3.50	3.50	3.40	3.30	3.20	3.10	3.00
118.00	120.00	4.00	3.90	3.80	3.70	3.60	3.50	3.40	3.30	3.30	3.20	3.10
120.00	122.00	4.10	4.00	3.90	3.80	3.70	3.60	3.50	3.40	3.30	3.20	3.10
122.00	124.00	4.10	4.00	4.00	3.90	3.70	3.70	3.60	3.50	3.40	3.30	3.20
124.00	126.00	4.20	4.10	4.00	3.90	3.80	3.70	3.60	3.50	3.50	3.40	3.30
126.00	128.00	4.30	4.20	4.10	4.00	3.90	3.80	3.70	3.60	3.50	3.40	3.30
128.00	130.00	4.40	4.30	4.20	4.10	4.00	3.90	3.80	3.70	3.60	3.50	3.40
130.00	132.00	4.50	4.40	4.30	4.10	4.00	3.90	3.80	3.70	3.70	3.60	3.50
132.00	134.00	4.50	4.40	4.30	4.20	4.10	4.00	3.90	3.80	3.70	3.60	3.50
134.00	136.00	4.60	4.50	4.40	4.30	4.20	4.10	4.00	3.90	3.80	3.70	3.60
136.00	138.00	4.70	4.60	4.50	4.40	4.30	4.20	4.10	4.00	3.90	3.80	3.70
138.00	OVER	4.70	4.60	4.50	4.40	4.30	4.20	4.10	4.00	3.90	3.80	3.70

PLUS 3.75% OF EXCESS OVER 138.00

TABLES FOR PERCENTAGE METHOD OF WITHHOLDING

Applicable to Wages, Salaries and Commissions
Paid from September 1, 1976 to December 31, 1976

If you prefer not to use the wage-bracket tables in computing the amount of income tax to withhold from an employee's wage payment, you will make a percentage computation based on the following table and the appropriate rate table.

WITHHOLDING ALLOWANCE VALUE TABLE

Payroll Period	One withholding allowance
Weekly	\$ 19.20
Bi-weekly	38.40
Semi-monthly	41.60
Monthly	83.30
Quarterly	250.00
Daily or miscellaneous (per day of such period)	2.70

Use the following steps in computing the income tax to withhold under the percentage method:

- (1) Multiply one withholding allowance (see table above) by the number of allowances the employee claims;
- (2) Subtract the amount from the employee's wages;
- (3) Determine amount to withhold from Percentage Method Bracket Tables.

EXAMPLE: In the two examples below, both individuals are paid weekly and have filed a Federal W-4 form with their employer claiming two personal withholding allowances. The employer, using the percentage method, computes the income tax to withhold as follows:

	Example 1	Example 2
(1) Total weekly wage payment	\$250.00	\$850.00
(2) One allowance	\$19.20	\$19.20
(3) Number of allowances claimed on Form W-4	2	2
(4) Line 2 multiplied by line 3	38.40	38.40
(5) Amount subject to withholding (line 1 minus line 4)	\$211.60	\$811.60
(6) Tax to be withheld from Table I:		
3.3% of amount up to \$760	\$6.98	\$25.08
3.75% of excess over \$760	0	1.94
Weekly Withholding	\$6.98	\$27.02

In determining the income tax to withhold, you may reduce the last digit of the wage amount to zero, or compute the wage amount to the nearest dollar. For example, if the weekly wage is \$487.43, you may eliminate the last digit and determine the income tax based on a wage payment of \$487.40, or you may determine the tax based on a wage payment of \$487.

TABLE 1 - WEEKLY PAYROLL PERIOD
(Allowance \$19.20)

If the amount of taxable wages is:		The amount of income tax to be withheld shall be:	
Over	But Not Over	3.3%	Of Excess Over
\$ 0	\$ 760		\$ 0
760		\$25.08 + 3.75%	760

TABLE 2 - BI-WEEKLY PAYROLL PERIOD
(Allowance \$38.40)

If the amount of taxable wages is:		The amount of income tax to be withheld shall be:	
Over	But Not Over	3.3%	Of Excess Over
\$ 0	\$ 1,520		\$ 0
1,520		\$50.16 + 3.75%	1,520

TABLE 3 - SEMI-MONTHLY PAYROLL PERIOD
(Allowance \$41.60)

If the amount of taxable wages is:		The amount of income tax to be withheld shall be:	
Over	But Not Over	3.3%	Of Excess Over
\$ 0	\$ 1,660		\$ 0
1,660		\$54.78 + 3.75%	1,660

TABLE 4 - MONTHLY PAYROLL PERIOD
(Allowance \$83.30)

If the amount of taxable wages is:		The amount of income tax to be withheld shall be:	
Over	But Not Over	3.3%	Of Excess Over
\$ 0	\$ 3,330		\$ 0
3,330		\$109.89 + 3.75%	3,330

TABLE 5 - QUARTERLY PAYROLL PERIOD
(Allowance \$250)

If the amount of taxable wages is:		The amount of income tax to be withheld shall be:	
Over	But Not Over	3.3%	Of Excess Over
\$ 0	\$10,000		\$ 0
10,000		\$330 + 3.75%	10,000

TABLE 6 - DAILY OR MISCELLANEOUS PAYROLL PERIOD
(Allowance \$2.70)

If the amount of taxable wages is:		The amount of income tax to be withheld shall be:	
Over	But Not Over	3.3%	Of Excess Over
\$ 0	\$110		\$ 0
110		\$3.63 + 3.75%	110

11. PAYMENT OF TAX WITHHELD

Payment for the full amount of tax withheld must accompany the employer's monthly withholding return (Form NJ-500). The payment should be made by a single remittance payable to the State of New Jersey—Gross Income Tax. In the event of delinquency, an employer may be required to deposit all withheld amounts in a separate account in trust for the New Jersey Division of Taxation or may be ordered to file returns and pay the tax as required by the Director of the Division of Taxation.

The employer is responsible for the income tax required to be withheld for the wages of his employees. The amount of tax withheld by the employer is a special fund in trust for the State of New Jersey. He is relieved of liability to any other person for such amount.

PENALTIES

Penalties are required to be collected where, in the absence of reasonable cause, returns are filed late or payments are not made on time.

Criminal and civil penalties are provided for willful failure to make returns and payments of tax, or for willfully filing false or fraudulent returns.

12. CORRECTING MISTAKES

If the correct amount of tax is not paid to the Division of Taxation proper adjustment may be made on the first return filed after the error is discovered. An employer who has made an overpayment of tax because of a computation error in the preparation of the return or remittance must file an application for refund if the mistake cannot be adjusted by an offset in a return for a subsequent period of the same calendar year.

If no tax, or less than the correct amount of tax (other than on tips), is deducted from any wage payment, the employer is authorized to deduct the amount of the undercollection from later payments to the employee. However, the employer is liable for any underpayment. Reimbursement is a matter for settlement between the employer and employee.

If, in any filing period, more than the correct amount of tax is deducted from any wage payment, the overcollection shall be repaid to the employee.

If overcollection is repaid to the employee, the employer must obtain and keep as part of his records a written receipt of the employee showing the date and amount of the repayment. Every overcollection not repaid to and receipted for by the employee must be reported and paid to the Division of Taxation with the return for the filing period in which the overcollection was made.

13. RECONCILIATION OF TAX WITHHELD

A Reconciliation of New Jersey Gross Income Tax Withheld (Form NJ W-3) must be filed as follows:

1. For a continuing business, annually on or before February 15 following the close of the calendar year.
2. For a terminated business, within 30 days after the close of the month in which business or payment of wages ceased.

The Reconciliation of New Jersey Gross Income Tax Withheld (Form NJ W-3) is to be filed with the New Jersey Division of Taxation, Gross Income Tax, P.O. Box 1848, Trenton, New Jersey 08625, together with:

- a. The Division of Taxation Copies of Wage and Tax Statements (Form NJ W-2, copy No. 4) and
- b. A totalled listing (adding machine tape or a mechanically prepared) of the amounts of income tax withheld as shown on the form NJ W-2.

Forms NJ W-2 and NJ W-3 are to be transmitted separately from any employer's return of New Jersey Gross Income Tax Withheld (Form NJ 500 or NJ 500M) except in the case of an employer who discontinued business or permanently ceased to pay wages and file a "Final Return" and Form NJ W-2 and NJ W-3 in accordance with instruction 10. (Postal regulations require that those forms be sent by first class mail.)

Where the number of forms NJ W-2 are large, they may be forwarded to the New Jersey Division of Taxation in packages of convenient size. When this is done, each package should be

identified with the name and account number of the employer and consecutively numbered. Form NJ W-3 should be placed in package No. 1 and the number of packages indicated on the summary form.

If an employer's total payroll consists of a number of separate units or establishments, the forms NJ W-2 may be assembled accordingly and a separate list submitted for each establishment. In such case a summary list should be submitted, the total of each should agree with the closing entry made on Form NJ W-3.

Alternate filing methods—In lieu of filing Division of Taxation Copies of Wage and Tax Statements and an adding machine tape of New Jersey Gross Income Tax Withheld, employers who have the use of magnetic or electronic listing equipment may substitute a listing of required information. Employers using electrical computers may, with prior approval, submit information on magnetic tapes.

14. WAGE AND TAX STATEMENTS FOR EMPLOYEES

Form NJ W-2—Employers must furnish two copies of the New Jersey Wage and Tax Statement (Form NJ W-2) to each employee from whom any amount of income tax was withheld or would have been withheld under the withholding tables and methods issued by the Division of Taxation. Whether an employer must furnish a form NJ W-2 to an employee shall be determined without regard to any deduction in the amount of New Jersey tax to be withheld where a New Jersey employer is also required to deduct taxes of other states, and political subdivisions or the District of Columbia. (See instruction 9.)

NOTE: FOR THE CALENDAR YEAR 1976, WAGE AND TAX STATEMENTS SHOULD SHOW WAGES, SALARIES, COMMISSIONS AND OTHER COMPENSATION PAID FROM JULY 1, 1976 TO DECEMBER 31, 1976.

Where the filing of Form NJ W-2 is required for an employee, whether a resident or a nonresident, aggregate wages and "other compensation" for services both inside and outside the State of New Jersey are to be reported.

An employer may use an approved packet containing Federal and state withholding forms.

If it becomes necessary to correct a Form NJ W-2 after it has been given to an employee, a corrected statement clearly marked "corrected by employer" must be issued to the employee. If a Wage and Tax Statement is lost or destroyed, a substitute copy clearly marked "reissued by employer" should be furnished to the employee.

When to furnish Form NJ W-2—Wage and Tax Statements on Form NJ W-2 for a calendar year (for July 1, 1976 to December 31, 1976 for 1976) and any corrected statements made for that year must be furnished to employees no later than February 15 following the close of such year, however, if an employee leaves the service of the employer before the close of the calendar year and is not expected to return to work within the calendar year, the statement must be furnished to the employee not later than 30 days after the last payment of wages is made to the employee.

Should such employee later be reinstated by the same employer during the calendar year, a separate Wage and Tax Statement must be furnished to the employee covering such period of employment within the calendar year.

Undeliverable Form NJ W-2—Any employee copies of Form NJ W-2 which, after reasonable effort, cannot be delivered to the employee, should be transmitted to the Division of Taxation on or before June 30 of the next calendar year, or with the employer's final return if filed earlier, and with a letter stating that they are undeliverable NJ W-2 forms. Instead of transmitting the undeliverable forms NJ W-2 with his return an employer who issues Form NJ W-2 from branch establishments may, if he so desires, have the branch establishments send the undeliverable forms NJ W-2 to the New Jersey Division of Taxation, Gross Income Tax, P.O. Box 1848, Trenton, New Jersey 08625.

15. RECORDS TO BE KEPT

Every employer subject to the tax described in these instructions is required to keep all pertinent records available for inspection by authorized representatives of the New Jersey Division of Taxation.

No particular form has been prescribed for such records, but they should include the amounts and dates of all wage payments subject to New Jersey Gross Income Tax, the names, addresses and occupations of employees receiving such payments, the periods of their employment, their social security account numbers, their withholding exemption certificates, the employer's identification number, record of monthly and annual returns filed, and the dates and amounts of payments made.

For all nonresident employees, a record of the allocation of working days must be kept.

STATE OF NEW JERSEY
DIVISION OF TAXATION
GROSS INCOME TAX
P.O. BOX 1848
TRENTON, NEW JERSEY 08625

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