

**TABLES FOR PERCENTAGE METHOD OF WITHHOLDING  
BIWEEKLY PAYROLL PERIOD**

**Effective JULY 1, 2005**

**FEDERAL WITHHOLDING - FOR WAGES PAID IN 2005**

**(a) SINGLE person (including head of household) -**

If the amount of wages (after subtracting withholding allowances) is:      The amount of income tax to withhold is:

Not over \$102.....	\$0		
<b>Over</b>	<b>But not over -</b>	<b>10%</b>	<b>of excess over -</b>
\$102 -	\$377.....		\$102
\$377 -	\$1,212.....	\$27.50 plus 15%	\$377
\$1,212 -	\$2,683.....	\$152.75 plus 25%	\$1,212
\$2,683 -	\$5,844.....	\$520.50 plus 28%	\$2,683
\$5,844 -	\$12,625.....	\$1,405.58 plus 33%	\$5,844
\$12,625 .....	\$3,643.31 plus 35%		\$12,625

**(a) MARRIED person -**

If the amount of wages (after subtracting withholding allowances) is:      The amount of income tax to withhold is:

Not over \$308.....	\$0		
<b>Over</b>	<b>But not over -</b>	<b>10%</b>	<b>of excess over -</b>
\$308 -	\$869.....		---\$308
\$869 -	\$2,546.....	\$56.10 plus 15%	---\$869
\$2,546 -	\$4,644.....	\$307.65 plus 25%	---\$2,546
\$4,644 -	\$7,292.....	\$832.15 plus 28%	---\$4644
\$7,292 -	\$12,817.....	\$1,573.59 plus 33%	---\$7,292
\$12,817 .....	\$3,396.84 plus 35%		---\$12,817

To determine tax liability you have to deduct the following from gross pay: number of exemptions X \$123.08; contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation; state sponsored dental, health, and life insurance's; vision care, dependent care and medical reimbursement account.

**STATE WITHHOLDING**

Less than \$15,000.00	Required 10%,Optional 19%, 23%, 25%, 31%, 37% of Federal Withholding.
\$15,000.00 or more	Required 19% Optional 23%, 25%, 31%, 37% of Federal Withholding.

**FICA WITHHOLDING**

FICA - EE 6.2% of ER 6.2%	\$90,000	To determine taxable FICA and Medicare income, deduct State sponsored dental, health and life insurance's, dependent care, medical reimbursement and vision care.
Medicare - EE 1.45% of ER 1.45%	All Applicable wages	

**FEDERAL ID NUMBER**

IRS	86-6004791
STATE INC TAX W/H	07-0454000

**BSI CODES FOR STATE INCOME TAX WITHHOLDING**

2	=	37.00%
3	=	31.00%
4	=	25.00%
5	=	23.00%
6	=	19.00%
7	=	10.00% Less than \$15,000 or 19% If Over \$15,000
8	=	0.00%

**PER CODE**

**RETIREMENT**

**EMPLOYEE**

**EMPLOYER**

1	PLAN-ASRS	6.90%	6.90%
2	DYTR	8.50%	5.56%
3	ELECTED OFFICIALS & JUDGES	7.00%	13.00%
4	PUBLIC SAFETY	2.65%	19.61%
5	GAME & FISH	7.65%	28.99%
6	AG INVESTIGATORS	7.65%	16.59%
7	FIRE FIGHTERS	7.65%	10.93%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS	8.50%	5.51%
A	CAPITOL POLICE	7.65%	8.71%
B	LIQUOR CONTROL OFFICER	7.65%	7.52%
C	SYSTEM-300-ASRS	7.00%	8.13%
D	EMPLOYER'S ANNUITY	N/A	5.00% REPEALED 08/09/01
E	DEFINED CONTRIBUTION	2.66%	2.66% REPEALED 08/09/01
F	STATE PARKS	7.65%	11.12%
T202	UNEMPLOYMENT INS		.0020
3802	PRO RATE		.0104
3804	ACCUM SICK ERE		.0040
3800	TECHNOLOGY CHARGE		.0015
7508	LTD A.S.R.S.		.0050
7509	LTD A.S.R.S.	.0050	