



# State of Georgia Department of Revenue

CURRENT INCOME TAX PAYMENT ACT OF 1960

## **EMPLOYER'S TAX GUIDE**

Revised February 2008

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### THIS GUIDE CONTAINS:

- ◆ **ANSWERS TO FREQUENTLY ASKED QUESTIONS**
- ◆ **ELECTRONIC FILING INFORMATION**
- ◆ **WITHHOLDING TAX TABLES**
- ◆ **GENERAL WITHHOLDING TAX INFORMATION**

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## **INTRODUCTION**

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This publication contains information regarding withholding tax filing requirements based on House Bill 43 and other tax law changes effective January 1, 2004. It includes applicable withholding tax tables, basic definitions, answers to frequently asked questions, and references to applicable sections of Title 48 of the Official Code of Georgia Annotated (O.C.G.A.) which govern withholding tax requirements. Additional information concerning withholding tax is available at [http://www.dor.ga.gov/withholding\\_tax\\_tsd.aspx](http://www.dor.ga.gov/withholding_tax_tsd.aspx).

For more withholding tax information, contact the Taxpayer Services Division, at 404-417-3210. To request other Department of Revenue forms and publications, contact our Mail Center at 404-417-6011 or [taxforms@dor.ga.gov](mailto:taxforms@dor.ga.gov). Additional assistance information is listed below and on page 46.

## **BUSINESS ELECTRONIC FILING**

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The Georgia Department of Revenue is pleased to announce a new e-File and e-Pay program that allows business customers to file returns and pay taxes electronically. Beginning April 25, 2006, employers can file withholding tax returns and make payment using this system. Click [here](#) for more information.

Effective May 1, 2006, it became mandatory for business customers who are required to submit tax payments via electronic funds transfer to file their returns electronically. Customers may voluntarily use the e-File and e-Pay program if they have a valid State Taxpayer Identification (STI) number and an active withholding account number. Voluntary users can request the required PIN, which we will mail to the address on record.

## **TELEPHONE ASSISTANCE**

Assessment Notice Inquiry .....	404-417-4480
Business Electronic Filing and Payment .....	404-417-4488 or 1-888-604-9875
Business Incentives and Tax Credits .....	404-417-2441
Compliance Division .....	404-417-6400
Corporation Tax Section .....	404-417-2409
Electronic Funds Transfer .....	404-417-2220 or 1-800-659-1855
Estate and Tax Exempt Organization Information .....	404-417-2402
Individual Estimated Tax Section .....	404-417-4480
Individual Income Tax Return Information .....	404-417-2300
Motor Fuel Tax .....	404-417-6217
Refund Inquiry .....	404-656-6286
Registration & Licensing Unit.....	404-417-4490
Sales and Use Tax .....	404-417-6601
Taxpayer Services Division Director's Office .....	404-417-2400

**2008 Withholding Tax Due Dates for Monthly Filers**

PAYROLL PERIOD	FORM	DUE DATE	ACH Debits/Returns Filed Electronically Due Dates COMPLETE BY 3:00 PM ET	ACH Credits Due Dates
January	GA-V/PAYMENT	15-FEB	14-FEB	15-FEB
February	GA-V/PAYMENT	17-MAR	14-MAR	17-MAR
March	GA-V/PAYMENT	15-APR	14-APR	15-APR
1 <sup>ST</sup> QTR	G-7 RETURN	30-APR	29-APR	
April	GA-V/PAYMENT	15-MAY	14-MAY	15-MAY
May	GA-V/PAYMENT	16-JUN	13-JUN	16-JUN
June	GA-V/PAYMENT	15-JUL	14-JUL	15-JUL
2 <sup>ND</sup> QTR	G-7 RETURN	31- JUL	30-JUL	
July	GA-V/PAYMENT	15-AUG	14-AUG	15-AUG
August	GA-V/PAYMENT	15-SEPT	12-SEPT	15-SEPT
September	GA-V/PAYMENT	15-OCT	14-OCT	15-OCT
3 <sup>RD</sup> QTR	G-7 RETURN	31-OCT	30-OCT	
October	GA-V/PAYMENT	17-NOV	14-NOV	17-NOV
November	GA-V/PAYMENT	15-DEC	12-DEC	15-DEC
December	GA-V/PAYMENT	15-JAN '09	14-JAN '09	15-JAN '09
4 <sup>TH</sup> QTR	G-7 RETURN	02-FEB '09	30-JAN '09	
W-2/1099	G-1003 RETURN	02-MAR '09	27-FEB '09	

**2008 Withholding Tax Due Dates for Quarterly and Annual Filers**

PAYROLL PERIOD	FORM	DUE DATE	ACH Debits/Returns Filed Electronically Due Dates COMPLETE BY 3:00 PM ET	ACH Credits Due Dates
1 <sup>ST</sup> QTR	G-7 PAYMENT	30-APR	29-APR	30-APR
1 <sup>ST</sup> QTR	G-7 RETURN	30-APR	29-APR	
2 <sup>ND</sup> QTR	G-7 PAYMENT	31-JUL	30-JUL	31-JUL
2 <sup>ND</sup> QTR	G-7 RETURN	31- JUL	30-JUL	
3 <sup>RD</sup> QTR	G-7 PAYMENT	31-OCT	30-OCT	31-OCT
3 <sup>RD</sup> QTR	G-7 RETURN	31-OCT	30-OCT	
4 <sup>TH</sup> QTR	G-7 PAYMENT	02-FEB '09	30-JAN '09	02-FEB '09
4 <sup>TH</sup> QTR	G-7 RETURN	02-FEB '09	30-JAN '09	
W-2/1099	G-1003 RETURN	02-MAR '09	27-FEB '09	

**IMPORTANT NOTICE FOR ALL TYPE FILERS-EXCEPTION TO ALL DUE DATES:** If \$100,000 or more is required to be withheld for a payday, the payment must be submitted electronically by the next banking day.

**NOTE:** Form GA-V is not required if no tax was withheld or if payment was made electronically. If a due date falls on a Federal Reserve bank holiday, Saturday or Sunday, the due date is extended to the next banking day.

**-ACH Debits** is the type of Electronic Funds Transfer (EFT) normally registered via Global Payment Services or submitted via the Georgia ePay & eFile System. These payments must be completed by 3:00p.m. Eastern Time on the banking day before the payment is due to ensure timely receipt of the EFT payment. Please note that your bank may require an earlier filing in order to meet the timely remittance due date.

**-ACH Credits** is the type of EFT specifically requested and granted under certain circumstances. These payments must be received by the due date via EFT.

Federal Wiring Payments are not accepted.

## Withholding HB 43 Requirements Summary

<b>Payer Status</b>	<b>Semi-Weekly Payer</b>	<b>Monthly Payer</b>	<b>Quarterly Payer</b>	<b>Annual Payer</b>
<b>WH Tax Thresholds</b>	> \$50,000 for the lookback period July 1 through June 30	≤ \$50,000 for the lookback period July 1 through June 30	≤ \$200 per month	≤ \$800 per year
<b>Payday on Wednesday, Thursday, or Friday</b>	Taxes must be remitted via EFT on or before the following Wednesday	Taxes must be remitted on or before the 15 <sup>th</sup> day of the following month with Form <a href="#">GA-V</a> , if applicable	Taxes must be remitted by the last day of the month following the end of the quarter with Form <a href="#">G-7</a>	Taxes must be remitted by January 31st following the end of the fourth quarter with Form <a href="#">G-7</a>
<b>Payday on Saturday, Sunday, Monday, or Tuesday</b>	Taxes must be remitted via EFT on or before the following Friday	Taxes must be remitted on or before the 15 <sup>th</sup> day of the following month with Form GA-V, if applicable	Taxes must be remitted by the last day of the month following the end of the quarter with Form G-7	Taxes must be remitted by January 31st following the end of the fourth quarter with Form G-7
<b>Filing Date</b>	Semi-Weekly Form <a href="#">G-7/Schedule B</a> is due on or before last day of the month following the end of the quarter	Form <a href="#">G-7</a> Quarterly Return for Monthly Filer is due on or before last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Quarterly Filer is due on or before last day of the month following the end of the quarter.	Form G-7 Quarterly Return for Quarterly Filer is due on or before last day of January following the end of the year.
<b>\$100,000 “One-Day Rule”</b>	If \$100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If \$100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If \$100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.	If \$100,000 or more in taxes is required to be withheld for a payday, it must be deposited the next banking day after payday.
<b>Payday</b>	For withholding tax purposes, “payday” means the date on the employee’s check or the first day the employee is able to tender the check for cash or other consideration, whichever is earlier.			
<b>Lookback Period</b>	The “lookback period” is the twelve (12) month period ending June 30 <sup>th</sup> of the immediately preceding calendar year.			

Click [here](#) for additional information about HB 43 filing and payment requirements.

## FILING STATUS

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### All Filers:

Effective May 1, 2006, all employers who are required to pay the tax withheld or required to be withheld via electronic funds transfer must file all applicable withholding tax returns electronically. Form GA-V is not required if tax will be paid electronically or by electronic funds transfer. Click [here](#) for additional information.

**“One-Day Rule”** - Employers who are required to withhold more than \$100,000 in taxes for the payday must remit those taxes via EFT by the next banking day. The Georgia rule differs from Federal requirements in that the due date for withholding tax deposits greater than \$100,000 is the day **after the** payday and **not** the next banking day after it has been accumulated. This rule is applicable to all employers required to withhold tax and takes priority over all other remittance requirements. Employers who meet the one-day rule requirement immediately become semi-weekly payers. As such, they are subject to applicable payment and filing rules for the remainder of the current year and all of the following year. Also, each employer must report tax withheld and paid for the quarter on Form G-7/Schedule B, which is due on or before the last day of the month following the end of the quarter.

**Annual Filers.** Each employer whose tax withheld or tax required to be withheld is \$800.00 or less per year can remit payment with Form G-7 Quarterly Return on or before January 31 of the following year. Employers must submit a written request to file annually to the Taxpayer Services Division prior to the first quarter due date. Employers can also voluntarily file electronically regardless of the payment amount. Additional information regarding annual filing is listed in the section of this guide marked “Employer Responsibilities and Filing Requirements”.

**Quarterly Filers.** Each employer whose tax withheld or required to be withheld is \$200.00 per month or less, but more than \$800.00 per year, is required to file and remit payment with Form G-7 Quarterly Return on or before the last day of the month following the end of the quarter. Employers can also voluntarily file electronically regardless of the payment amount. Form G-7 is required even if there was no tax withheld for the quarter.

**Monthly Filers.** Each employer whose tax withheld or required to be withheld exceeds \$200.00 per month is required to remit payment with Form GA-V Payment Voucher on or before the fifteenth day of the following month, unless they are required to remit such payment electronically. Employers can also voluntarily file electronically regardless of the payment amount. The employer is required to file Form G-7 Quarterly Return on or before the last day of the month following the end of the quarter listing all payments made during the quarter. Form GA-V is not required if there was no tax withheld for the quarter or if payment was made via EFT; however, Form G-7 must be filed on or before the statutory due date.

**Semi-weekly Filers.** The semi-weekly remittance schedule is fashioned after federal employment tax laws as set forth in the Internal Revenue Code. The due date and method of payment depends on the employer’s classification for Georgia withholding tax purposes. Employers who withheld more than \$50,000 in the aggregate for the “lookback period” are classified as semi-weekly payers and must remit withholding taxes via EFT. For withholding tax purposes, the **“lookback period”** is defined as the 12-month period that ended the previous June 30th. The payment schedule for semi-weekly payers is as follows:

**Wednesday Payer** - For paydays occurring on Wednesday, Thursday, or Friday, the taxes required to be withheld must be remitted via EFT by the following Wednesday.

**Friday Payer** - For paydays occurring on Saturday, Sunday, Monday, or Tuesday, the taxes required to be withheld must be remitted via EFT by the following Friday.

Because semi-weekly payers are required to remit tax withheld or required to be withheld via EFT, Form GA-V is not required. However, each employer must report tax withheld and paid for the quarter on Form G-7/Schedule B, which is due on or before the last day of the month following the end of the quarter.

For additional withholding tax information or assistance, contact the Taxpayer Services Division at 404-417-3210 or via e-mail to [taxpayer.services@dor.ga.gov](mailto:taxpayer.services@dor.ga.gov). For additional information regarding electronic funds transfer, contact the EFT Section at 404-417-2220, 800-659-1855 or via e-mail to [doreft@dor.ga.gov](mailto:doreft@dor.ga.gov). You may also contact us at 404-417-4488 or [efile@dor.ga.gov](mailto:efile@dor.ga.gov) for information about business electronic filing and payment.

## **PAYMENT BOOKS**

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Employers with active withholding tax identification numbers who do not subscribe to a payroll service should receive a payment book in December of the current year. Each book contains preprinted forms applicable to the designated filing frequency for that employer. New employers should receive a payment book within four to six weeks after a withholding number has been assigned.

Carefully review all forms and instructions immediately upon receipt. If you use a payroll service, please forward the payment book to them. Changes to information in the payment book should be submitted on Form G-5(B). If changes are made on the preprinted form, be sure to mark a single line through the row of numbers at the bottom of the form. This will minimize erroneous postings to your account and help our Department process payments timely and accurately.

**NOTE: Employers who are required to file returns electronically will not receive a payment book.**

Each payment book contains the following:

### **Semi-weekly Filers**

Semi-weekly filers will not receive a payment book. Semi-weekly filers are required to pay the tax and file the associated returns electronically. Visit <http://www.dor.ga.gov/busEfileEpay.aspx> for more information.

### **Quarterly and Annual Filers**

- (4) Form G-7 Quarterly Return
- (1) Form G-5(B) Account Change or Delete Return
- (1) G-1003 Income Statement Transmittal Form
- (4) Courtesy reply envelopes
- Instructions for requesting a refund and filing Forms G-7, G-1003, and G-5(B)

### **Monthly Filers**

- (4) Form G-7 Quarterly Return
- (1) Form G-5(B) Account Change or Delete Return
- (12) Form GA-V Payment Voucher
- (1) G-1003 Income Statement Transmittal Form
- (16) Courtesy reply envelopes
- Instructions for requesting a refund and filing Forms G-7, GA-V, G-1003, and G-5(B)

- Annual filers should submit Form G-7 for the fourth quarter only.
- Form G-3 Annual Reconciliation became obsolete effective tax year 1999. Use Form G-1003.
- EFT filers are not required to submit Form GA-V but must file Form G-7.

### **What is withholding?**

Withholding refers to that portion of wages deducted by employers to pay individual income tax on behalf of their employees. Employers are required to withhold Georgia income tax from the wages of residents for services performed inside or outside of this state and from nonresidents for services performed in Georgia. The withholding tax rate ranges between zero and six percent.

### **Who is an employer?**

An employer is any entity for whom a person performs a service as an employee. An employer may be an individual, corporation, limited liability company, partnership, estate, trust, association, or joint venture. Religious, educational, charitable, government, and social organizations also qualify as employers.

### **Who is an employee?**

An employee is a person who performs services for an entity under the direction and control of that entity. The relationship of employee/employer exists when the person for whom services are performed controls wages and terms of employment.

### **Who is a resident?**

Every individual who is a legal resident of this state on income tax day, who resided in this state for 183 days of the immediately preceding 365 days, or who resides in this state on a regular, not temporary or transitory, basis.

### **Who is a taxable nonresident?**

Every individual who is not a legal resident of this state and who regularly engages in activity for financial gain in this state during the taxable year. This includes individuals who work in Georgia for more than 23 days in a calendar quarter or who can attribute more than 5% of their wages to Georgia or who can attribute more than \$5,000 of their wages to Georgia.

### **What are taxable wages?**

Taxable wages include all compensation to an employee for services performed. Payments include salaries, tips, commissions, bonuses, fees, or any other item of value paid to an individual for services performed as an employee.

### **What is taxable income?**

Income remaining after credit has been given for appropriate allowances and deductions.

### **What is a periodic payment?**

A designated distribution from a pension, annuity, or similar fund, which is one of a series of distributions made over the life expectancy of the participant or for a specified period of ten years or more.



## **HOUSE BILL 43 PAYMENT AND FILING REQUIREMENTS**

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### **What is House Bill (HB) 43?**

HB 43 is legislation that was passed by the 2003 Georgia General Assembly that amended withholding tax filing and remittance procedures governed by O.C.G.A. §§ 48-2-32 and 48-7-103. A “lookback period”, amount of tax withheld, and payday are used to determine which employers this bill affects.

### **What is a “lookback period”?**

For withholding purposes, a lookback period is defined as the 12-month period that ended the previous June 30<sup>th</sup>.

### **What is a payday?**

For withholding tax purposes, a payday is the date on an employee’s check or the first day an employee is able to tender the check for payment or other consideration, whichever comes first.

### **When did HB 43 become effective?**

HB 43 became effective for all calendar quarters beginning on or after April 1, 2004.

### **What are the provisions of HB 43?**

In general, HB 43 creates new withholding tax remittance schedules similar to those of the Internal Revenue Service. The bill establishes a semi-weekly remittance requirement, changes the electronic funds transfer (EFT) requirement for certain employers, and a “one-day rule” remittance requirement for employers who withhold over \$100,000 for a pay period. It also authorizes the electronic filing of all reports, returns, or other documents required to be filed with taxes paid by EFT.

### **What is a “one-day rule”?**

The “one-day rule” requires employers who withhold more than \$100,000 for the payday to remit tax by the next banking day. This rule is applicable to all employers required to withhold tax and takes priority over all other remittance requirements.

### **What happens if a taxpayer meets the one-day rule requirement?**

Employers who meet the one-day rule requirement immediately become semi-weekly payers. As such, they are subject to applicable payment and filing rules for the remainder of the current year and the entire following year.

### **What is the EFT remittance requirement imposed by HB 43?**

Employers classified as semi-weekly payers or who trigger the one-day rule must remit tax withheld via EFT. This requirement will be strictly enforced; therefore, it is very important that affected employers adhere to this requirement.

### **Can employers classified as monthly, quarterly or annual payers remit tax withheld via EFT?**

Yes. Employers who voluntarily remit payment via EFT must register to do so and follow the guidelines for timely payment. Late payments are subject to interest and penalty as prescribed in O.C.G.A. §§ 48-2-40 and 48-7-126.

**How do employers register for EFT?**

The EFT registration packet and additional information are available on our website at <http://www.dor.ga.gov/eft/index.aspx>. Employers can also obtain information by contacting the EFT Unit at 404-417-2220, 1-800-659-1855, or via e-mail to [doreft@dor.ga.gov](mailto:doreft@dor.ga.gov).

**Were filing requirements affected by HB 43?**

Filing requirements for certain employers will change due to HB 43. Employers classified as semi-weekly payers or who trigger the one-day rule must complete and file Semi-weekly Form G-7/Schedule B. The form is due on or before the last day of the month following the end of the quarter. HB 43 also requires certain employers to file withholding tax returns electronically. Click [here](#) for more information.

**What are the remittance and filing requirements for semi-weekly employers?**

See the remittance and filing requirements summary on page 6 of this publication.

**What are the remittance and filing requirements for monthly employers?**

See the remittance and filing requirements summary on page 6 of this publication.

**What are the remittance and filing requirements for quarterly employers?**

See the remittance and filing requirements summary on page 6 of this publication.

**What are the remittance and filing requirements for annual employers?**

See the remittance and filing requirements summary on page 6 of this publication.

**What is the penalty if a taxpayer fails to adhere to the provisions of HB 43?**

A penalty of 10% will be applied to the amount of tax due for any timely made payment that is not remitted via EFT. This penalty is in addition to other applicable penalties and interest prescribed under O.C.G.A. §§ 48-2-32 and 48-7-126.

**How is the withholding threshold determined for employers who were not in business during the entire lookback period?**

Any portion of the 12-month lookback period in which an employer did not have a withholding tax liability is treated as a zero liability in the calculation.

**How is the lookback period determined if the employer used available job tax credits to reduce their withholding taxes during that time period?**

The liability that was due prior to the application of any job tax credit is included in the aggregate lookback period calculation. For example, an employer with available job tax credits incurred a total withholding tax liability of \$100,000 during the lookback period. However, the employer applied \$75,000 in job tax credits that resulted in total withholding tax payments to the Department of Revenue of only \$25,000. The employer's total withholding tax liability used to determine their payer status is still \$100,000.

**How should semi-weekly employers who pay employees on different days pay and report withholding tax?**

Employers must determine a due date for each payroll system. All wages paid during the calendar quarter should be reported on the same Form G-7/Schedule B listing the tax withheld for each pay date of the quarter. For example, if an employer has employees that are paid on a weekly basis and employees that are paid semi-monthly, they have a separate remittance liability for each group of employees. However, only one Form G-7/Schedule B is required.

### **How can employers obtain additional information about HB 43?**

Employers can view HB 43 at [www.legis.state.ga.us/legis/2003\\_04/search/hb43.htm](http://www.legis.state.ga.us/legis/2003_04/search/hb43.htm) or visit the Department of Revenue website at [www.dor.ga.gov/inctax/withholding/hb43taxchanges.aspx](http://www.dor.ga.gov/inctax/withholding/hb43taxchanges.aspx). Employers who need additional assistance may contact the Taxpayer Services Division at 404-417-3210 or via e-mail to [taxpayer.services@dor.ga.gov](mailto:taxpayer.services@dor.ga.gov).

## **ELECTRONIC FILING AND PAYMENT**

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### **Am I required to pay electronically?**

If you were required to pay electronically prior to the availability of the eFile & ePay system, you still are. We recommend electronic payment for all filers, but if you are not required to file electronically you have the option of mailing your check or money order along with the appropriate payment voucher.

### **Do I need a new withholding number in order to use the e-File & e-Pay system?**

No. If you already have a Georgia withholding number, you should continue using it. If you do not have a number, contact the Registration & Licensing Unit at 404-417-4490 for assistance.

### **Do I need to register to use the e-File & e-Pay system?**

Yes. You must have a Personal Identification Number (PIN), STI Number, and/or tax-specific identification number(s) in order to access the system. If you do not receive your PIN in the mail, contact the Georgia Department of Revenue at 404-417-4488, 1-888-604-9875, or [efile@dor.ga.gov](mailto:efile@dor.ga.gov).

### **Can I file withholding tax returns online for free?**

Yes. All available returns may be filed free of charge.

### **Is there a charge to pay on-line?**

The system is free to use; however, if you pay by credit card, you will have to pay a 2.5% convenience fee charged by the vendor.

### **How long does it take for my return to update to my account?**

Returns will update to your withholding tax account overnight.

### **Can I cancel a return after it has been filed?**

No, you cannot cancel a return after it has been submitted. You must file an amended return if you need to make a correction.

### **What forms can be filed using the e-file system?**

You may file the following withholding tax forms using the e-filing system:

- Original G-7 forms (For Monthly, Quarterly and Semi-weekly Payers)
- Amended G-7 forms (For Monthly, Quarterly and Semi-weekly Payers)
- Original G-1003 Income Statement Transmittal
- Amended G-1003 Income Statement Transmittal

NOTE: If you pay by check or money order, the GA-V Payment Voucher can be electronically completed and printed for mailing to the Department. You **do not** need to complete this voucher if you pay electronically.

**Can I amend a return using the e-file system?**

Yes. To amend Form G-7, click the appropriate box or button on the screen. Select the tax period and enter the correct amounts. O.C.G.A. § 48-7-104 allows an employer to adjust a prior period on a subsequent return for the same calendar year.

All applicable W2Cs must accompany an amended G-1003. If the amended return results in an overpayment, a copy of the amended Form G-7 for the period question and applicable W-2Cs (if the year has ended) **must** be attached to Form IT-550 and mailed to: Withholding Tax Unit, P.O. Box 49432, Atlanta, GA 30359. All amended returns are subject to verification.

**If I pay electronically using the e-File and e-Pay system, when is my payment due?**

Electronic payments must be transmitted by 3p.m. Eastern Time on the business day before the payment due date to be considered timely.

**If the due date for making a payment falls on a weekend or holiday, when is the payment due?**

If you pay via EFT, payment is due by 3p.m. Eastern Time on or before the previous business day. If you mail your payment, it is due on or before the following business day.

**Can I make a payment on a return before I file it?**

No. A return must be completed prior to making a payment.

**Can I make multiple payments on one return?**

Yes.

**If I file multiple returns, can I make a single payment?**

No. You must make a separate payment for each return.

**How far into the future can I set up a payment?**

Payments can be set up to occur on or before the due date, no matter when the return is due.

**Can I cancel an e-Payment?**

Yes. Payments may be cancelled at least one business day before the payment date, or before 3:00 p.m. Eastern Time on the day the payment was confirmed. To cancel a payment on the day it was initiated, the cancellation must be completed that day by 3:00 p.m. Eastern Time.

**If I overpaid my withholding taxes, will I be sent a refund automatically?**

No. You must complete [Form IT-550](#) Claim for Refund and mail it along with all supporting documentation (copy of amended returns, W2Cs, corrected 1099s, etc.) to: Georgia Department of Revenue, Withholding Review, P. O. Box 49432, Atlanta, GA 30359. All claims are subject to verification.

## **OTHER EMPLOYER RESPONSIBILITIES AND FILING REQUIREMENTS**

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### **How do employers register for withholding?**

Employers can request an application to register for a withholding number by contacting the Registration & Licensing Unit at 404-417-4490 or [TSD-withholding-lic@dor.ga.gov](mailto:TSD-withholding-lic@dor.ga.gov). Employers who are required to remit payment via electronic funds transfer can register to do so by contacting the Electronic Funds Transfer Section at 404-417-2220, 1-800-659-1855, or [doreft@dor.ga.gov](mailto:doreft@dor.ga.gov). Employers who are required to or who voluntarily file and pay withholding taxes electronically must have a valid State Taxpayer Identification number and withholding number.

### **What happens after the registration application is processed?**

Employers will receive notification of their assigned withholding number and filing frequency from the Registration & Licensing Unit. If necessary, employers may contact that Unit at 404-417-4490 or [TSD-withholding-lic@dor.ga.gov](mailto:TSD-withholding-lic@dor.ga.gov) to inquire about the status of their application. A payment book containing withholding tax forms should be received within four to six weeks after notification of the assigned number. Contact the Taxpayer Services Division at 404-417-3210 if forms are not received or contain errors.

### **What should I do if I do not receive my withholding tax forms?**

Form packages contain all of the tax returns needed for the year. If you do not receive a package, contact the Taxpayer Services Division at 404-417-3210 to request forms or download them from our website. Be sure to provide the business name, address, and withholding account number.

### **How do employers calculate the amount of tax to withhold?**

The amount of tax to withhold is based on wages, number of allowances, and additional withholding amounts as indicated on Form G-4 Employee's Withholding Allowance Certificate or Form G-4P Withholding Certificate for Pension and Annuity Payments. Employers can use the tax tables or the percentage method to determine the amount of tax to withhold. **O.C.G.A. § 48-7-101**

### **What is the difference between the tax tables and the percentage method?**

The tax tables calculate withholding tax based on an income range. Applicable standard deductions and personal allowances are factored into the tables. The percentage method calculates withholding tax based on a specific dollar amount. Taxable income is derived by reducing gross wages by the appropriate deductions. For this reason, tax amounts derived from one method will slightly differ from those derived from the other.

### **What is the withholding rate on bonuses and other compensation? O.C.G.A. § 48-7-101(f)(5)**

<u>If the annual income is...</u>	<u>withhold at a rate of ...</u>
under \$8000 .....	2%
\$8000 - \$10,000 .....	3%
\$10,001 - \$12,000 .....	4%
\$12,001 - \$15,000 .....	5%
over \$15,000 .....	6%

### **How is withholding tax paid?**

Tax withheld may be paid electronically or mailed with the appropriate form or payment voucher to the address on the form. If you do not have a form, payment should be mailed with a letter explaining how the it should be distributed. Write your withholding number on your check and all correspondence. Tax withheld prior to receipt of a withholding account number is due in accordance with established filing requirements.

**How should employers submit requests to file annually?**

Requests should be mailed to the Taxpayer Services Division, P. O. Box 49432, Atlanta, GA 30359. A copy of the payroll records should be included as proof that the requirement for annual filing has been met.

**Is a return required if no tax is withheld for a given period?**

Yes. If a withholding account number is active, Form G-7 must be filed indicating zero tax withheld. Returns filed after the due date will be subject to a late filing penalty of \$25.00. Form GA-V is not required if no tax was withheld during a particular month. **O.C.G.A. § 48-7-103**

**How are corrections and amendments made to withholding returns?**

Corrections and amendments can be made by submitting a copy of the original return marked “Amended” with an explanation of the indicated changes. If a copy of the return is unavailable, changes can be reported by letter or as an adjustment on line two of Form G-7. Amendments will not be allowed if a reason for the change is not provided. **O.C.G.A. § 48-7-104**

**Should employers withhold Georgia income tax from wages earned by a nonresident?**

Yes. Employers must withhold state income tax from wages earned in Georgia by nonresident employees working in this state for more than 23 days in a calendar quarter, or if more than 5% of their total earned income is attributable to Georgia, or if more than \$5,000 of their wages are attributable to Georgia. **O.C.G.A. § 48-7-100(10)(K); O.C.G.A. § 48-7-1**

**Should employers withhold tax from wages earned by Georgia residents working in another state?**

Georgia residents are subject to the withholding tax laws of the state in which they work. If that state does not require withholding, tax should be withheld and paid to Georgia. **O.C.G.A. § 48-7-100(10)(H)**

**How is withholding calculated if an employee fails to submit a Form G-4?**

Employers can use the federal election to determine state income tax withholding if sufficient information is available to do so. Otherwise, employers should withhold as if the employee were single with zero allowances. **O.C.G.A. § 48-7-102**

**Should an employer honor a G-4 claiming exempt from withholding or more than 14 allowances?**

Yes, pending notification from the Taxpayer Services Division. Forms claiming more than 14 allowances or exempt from withholding must be mailed to the Taxpayer Services Division, P. O. Box 49432, Atlanta, GA 30359 for approval. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received. **O.C.G.A. § 48-7-102; O.C.G.A. § 48-7-102.1; Reg 560-7-4-.03**

**How long must employers retain payroll records?**

Employers must retain payroll records for at least four (4) years after tax is due or paid, whichever is later. **O.C.G.A. § 48-7-111**

**How do employers report changes in their business?**

Employers can report changes in their business by filing Form G-5(B), located in the coupon book mailed to them, or by submitting a letter to the Taxpayer Services Division.

### **How does an employer claim a refund of tax withheld?**

Employers should submit Form IT-550 to claim a refund of withholding tax. An amended return and applicable W-2Cs (if the taxable year has ended) should be attached. Mail the form with attachments to Withholding Refunds, P.O. Box 49432, Atlanta, GA 30359. For additional information, contact the Taxpayer Services Division at 404-417-3210.

## **EMPLOYEE RESPONSIBILITIES**

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### **What information must employees provide to their employers?**

Employees are required to submit Form G-4 to their employers indicating their name, address, social security number, filing preference, and number of allowances. **O.C.G.A. § 48-7-102(c)**

### **How can employees obtain a copy of Form G-4?**

Employees can obtain Form G-4 from their employers or by calling 404-417-3210.

### **Should employees file Form G-4 and Form W-4?**

Yes. Employees should file each form for state and federal withholding. **O.C.G.A. § 48-7-102(c)**

### **What if an employee fails to file a Form G-4?**

Employers can use information contained on Form W-4 if it is sufficient to allow for the calculation of state income tax withholding. If sufficient information is not available, employers should calculate withholding as if the employee is single with zero allowances. **O.C.G.A. § 48-7-102**

### **Can employees change their Form G-4?**

Yes. Employees can change their Form G-4 as often as they wish. A new Form G-4 becomes effective with the first payroll period after the form is received by the employer and remains in effect until another form is submitted. **O.C.G.A. § 48-7-102(c)(3)**

### **Is there a limit to the number of allowances an employee can claim on Form G-4?**

No. Employees can claim an unlimited number of allowances. Forms claiming more than 14 allowances or exempt from withholding must be mailed to the Taxpayer Services Division, P. O. Box 49432, Atlanta, GA 30359 for approval. Employers will honor the form as submitted pending notification from the Taxpayer Services Division. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received. **O.C.G.A. § 48-7-102; O.C.G.A. § 48-7-102.1; Reg 560-7-4-.03**

### **Can employees request to have an additional amount of tax withheld?**

Yes. Employees can indicate their desire to have a specific tax amount withheld by completing the area marked "Additional Withholding" on Form G-4. **O.C.G.A. § 48-7-101(f)(3)**

### **Can an employee or recipient of non-employee compensation elect not to have tax withheld?**

Yes, in some circumstances. Employees can indicate their preference not to have tax withheld on Form G-4. Recipients of pension or annuity payments can make their election on Form G-4P. **O.C.G.A. § 48-7-101(g); O.C.G.A. § 48-7-101(h)**

## **INCOME STATEMENT REPORTING REQUIREMENTS**

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### **Are employers required to submit copies of income statements to the Georgia Department of Revenue?**

Yes. Employers are required to submit copies of W-2, 1099, and other income statements with Form G-1003 reflecting payments that are subject to Georgia income tax withholding. A substitute form is acceptable provided state wage and tax information is included. Statements should be mailed to Georgia Department of Revenue, Processing Center, P. O. Box 105685, Atlanta, GA 30348-5685. **O.C.G.A. § 48-7-106**

### **Does Georgia participate in the Combined Federal/State Filing Program?**

Yes. However, only non-wage statements reporting payments that did not have Georgia income tax withheld can be filed under this program. All statements containing Georgia income tax withholding must be reported directly to the Department of Revenue.

### **Who is required to file magnetic media?**

Employers reporting 250 or more income statements **must** submit them on magnetic media. **Reg 560-7-8-.33**

### **What is the due date for submitting income statements to the Department of Revenue?**

Income statements are due on February 28 of the calendar year following the taxable year. If that date is a weekend or holiday, statements are due on the next business day. If a business closes or ceases to have employees during the taxable year, income statements are due with the final return within 30 days after that date. **O.C.G.A. § 48-7-106(a)**

### **How are income statements submitted to the Department of Revenue?**

Georgia accepts income statements on paper, diskette, and cartridge. Georgia will accept duplicates of federal files submitted on the specified media provided state wage and tax information is included.

### **What are the specifications for reporting income statements on magnetic media?**

Click [here](#) to obtain magnetic media specifications. If you need additional information, contact the Taxpayer Services Division at 404-417-3210.

### **What is the due date for providing income statements to employees?**

Income statements showing wages paid and tax withheld must be provided to employees no later than January 31 of the calendar year following the taxable year. **O.C.G.A. § 48-7-105**

### **How can employers and payers obtain blank copies of income statements?**

Employers and payers can request blank copies of income statements by telephoning the IRS at 1-800-829-3676 or visiting the IRS website at [www.irs.gov](http://www.irs.gov). Contact the Taxpayer Services Division at 404-417-3210 to obtain income statements that are published by Georgia DOR.

### **Can employers request an extension to submit income statements to the Department of Revenue?**

Yes. Requests are approved for a reasonable time, not to exceed 30 days, and do not extend the date for remitting tax. A separate request is required if additional time is needed. Requests should be mailed to the Taxpayer Services Division, P. O. Box 49432, Atlanta, GA, 30359. **O.C.G.A. § 48-7-106(b)**

### **Can employers request a waiver from filing magnetic media?**

Employers may obtain a waiver from filing magnetic media by submitting a written request to the Taxpayer Services Division Director at least 30 days before the filing due date. The request must explain the undue hardship created by filing magnetic media. Mail the request to Georgia Department of Revenue, P. O. Box 49432, Atlanta, GA 30359. A copy of the approval letter must be included with the report when filed.



**When are income statements due if a business closes before December 31?**

Income statements are due within 30 days after payment of final wages if a business closes during the taxable year. Employers may submit a written extension request if additional time is needed. **O.C.G.A. § 48-7-106**

**What are the requirements for reporting corrected income statements?**

Corrected statements should be filed in accordance with the criteria for original reports. A transmittal form should be included indicating that the report contains corrected information. Employers reporting less than 250 corrected statements may submit them on paper copy even if they were required to report the original statements on magnetic media.

**Can W-2 forms be reported in the same magnetic media file as other income statements?**

No. A separate file must be submitted for each type of statement reported. The type of statement reported in the file should be indicated on the appropriate transmittal form.

**How long are employers required to retain income statements?**

Employers must retain income statements, or be able to recreate the data, for at least four years after the due date of the report or the date the report was filed, whichever is later. **O.C.G.A. § 48-7-111**

**OTHER FILING AND REPORTING REQUIREMENTS**

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**What are jeopardy returns?**

Jeopardy returns are those returns believed to be in danger of not being submitted. The Commissioner of Revenue may require an employer to file such returns and remit the required tax at any time. **O.C.G.A. § 48-7-103(c)**

**Is withholding required on lottery winnings?**

Yes. Winnings in excess of \$5,000 paid by the Georgia Lottery Commission are subject to withholding at the rate of 6% of the total amount won. **O.C.G.A. § 48-1-101(f)(7)**

**Are periodic pension and annuity payments subject to withholding?**

Yes. Periodic payments are subject to withholding and remitted to the Department of Revenue in the same manner as employee withholding, unless the recipient elects not to have tax withheld. Recipients should indicate their withholding preferences by submitting Form G-4P to the payer. **O.C.G.A. § 48-7-101(h); Reg 560-7-8-.32**

**Are lump sum payments from pension, annuity, and similar plans subject to withholding?**

Georgia law does not contain code sections governing withholding on lump sum distributions. Tax should be withheld according to the tax rate chart for bonuses and other compensation.

**What are the withholding requirements on other non-wage payments?**

Sale or Transfer of Real Property - Withholding at a rate of 3% is required on the sale or transfer of real property and associated tangible personal property in Georgia by nonresidents. Payment should be accompanied by Form [G-2RP](#) and appropriate documentation related to the sale. Click [here](#) or contact the Taxpayer Services Division at 404-417-3210 for additional information. **O.C.G.A. § 48-7-128**

Nonresident Distributions - Withholding at a rate of 4% is required on distributions paid or credited by partnerships, limited liability companies, or Subchapter S corporations to nonresident members. Registration for a withholding number is required. This is a different number than that used to report tax withheld from wages. Form [G-2-A](#) is required to be provided to the recipients no later than 30 days following the close of the entity's taxable year. Payments may be submitted electronically or mailed with Form GA-V within 30 days of the close of the calendar month in which the distribution is paid or credited. Form G-7 is due on or before the last day of the month following the end of the quarter. You may contact the Taxpayer Services Division at 404-417-3210 for additional information regarding this requirement. **O.C.G.A. § 48-7-129**

**Is withholding required on wages paid to domestic workers?**

No. Withholding is not required on wages paid to housekeepers, nannies, farm laborers, or ministers. However, employers can elect to withhold from such wages. **O.C.G.A. § 48-7-100(10)**

**Are there special requirements for withholding on severance pay?**

No. Withholding should be treated the same as employee withholding if the person is a Georgia resident when the payment is made. If the person is not a Georgia resident when the payment is made, Georgia income tax withholding does not apply. **O.C.G.A. § 48-7-101(f)(5)**

**Are contributions to qualified 401-K, profit sharing, or deferred compensation plans taxable?**

No. Georgia follows the federal guidelines governing such plans. Contributions should be deducted from gross wages prior to the calculation taxable income. **O.C.G.A. § 48-7-27**

**Can employers make estimated payments?**

Yes. Employers required to remit monthly payments are permitted to estimate tax due if they are unable to determine the actual tax due for a specified period. Penalties will be imposed if estimated payments are less than 80% of the actual tax due. **O.C.G.A. § 48-7-101(d); Reg 560-7-8-.33**

**What is required if a business ceases to have employees or changes its structure?**

When a business ceases to have employees or undergoes a structure change that requires a new withholding number, the employer is required to file Form G-7 and pay tax withheld within 30 days of the date in which the change occurs. Copies of applicable income statements should be filed with the final return. **O.C.G.A. § 48-7-106; Reg 560-7-8-.33**

**IRS Notice 99-6 issues guidance for employment taxes with respect to a single member LLC that is disregarded as an entity that is separate from its owner. Does Georgia follow these provisions?**

Yes. Accordingly, the method that is chosen for federal employment tax payment and reporting purposes should be used for Georgia purposes.

## **PENALTY and INTEREST**

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**Is penalty and interest assessed for late payment of tax withheld?**

Penalty of \$25.00 plus 5% of the tax due on the return is imposed for late payment. Penalty accrues monthly, or a fraction thereof, not to exceed \$25.00 plus 25% of the tax due. Interest accrues at the rate of 1% per month, or fraction thereof, until payment is received. This is in addition to any other applicable penalties. **O.C.G.A. § 48-7-126(c); O.C.G.A. § 48-2-40**

**Is penalty assessed for late returns?**

Penalty of \$25.00 is imposed for returns filed after the required due date. **O.C.G.A. § 48-7-126(c)**

**Is penalty and interest assessed for underpayment of tax withheld?**

Penalty of 5% and interest of 1% per month, or fraction thereof, is assessed on payments not adjusted in accordance with Code Section 48-7-104. Penalty should not exceed \$25.00 plus 25% of the tax due; interest accrues until tax is paid in full. **O.C.G.A. § 48-7-126**

**What other penalties are assessed against employers?**

Failure to remit electronic payment when required - 10% of tax due

Failure to report nonresident distributions - 100% of tax due plus applicable penalty and interest

Failure to withhold tax - \$10.00 per quarter for each employee

Fraudulent withholding receipt - \$50.00 for each fraudulent receipt

Willful failure to comply with code sections governing withholding tax filing and payment is a misdemeanor. **O.C.G.A. § 48-7-126; O.C.G.A. § 48-7-127; O.C.G.A. § 48-2-32; O.C.G.A. § 48-7-129**

**How are employers notified of penalty and interest assessments?**

Employers who file late returns or remit late payments are provided assessment notices by first class mail to their last known address as shown on Department records. The notice will become final if a written appeal is not filed within 30 days of the date of the notice. **O.C.G.A. § 48-2-45**

**Can employers protest penalty and interest assessments?**

Yes. Employers can submit a letter protesting an assessment within 30 days from the date of the notice of assessment. Letters should include information summarizing the reason for the protest. Collection attempts will be suspended until the protest has been resolved. **O.C.G.A. § 48-2-46**

**Can employers request a waiver of assessed penalty?**

Yes. Employers can request a penalty waiver by submitting a written explanation of the reason for late payment, which should include a specific waiver request statement. **O.C.G.A. § 48-2-43**

**Can employers request a waiver of assessed interest?**

Interest can only be waived if it is determined that the delay in payment was caused by the action or inaction of the Department. **O.C.G.A. § 48-2-41**

## FILING TIPS

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- (1) **Effective May 1, 2006, employers who are required to pay withholding tax by electronic funds transfer must also file returns electronically.** Employers may also voluntarily file electronically.
  - (2) Review your withholding tax coupon book immediately upon receipt. Contact the Taxpayer Services Division if you receive a coupon book that contains errors or does not reflect your correct filing status.
  - (3) Always use preprinted forms and payment vouchers from your coupon book to ensure that your account is credited properly. Contact the Taxpayer Services Division at 404-417-3210 immediately if you have not received a coupon book by February 1 of the current year or within four weeks after notification of your withholding number.
  - (4) File Form G-7 or G-7/Schedule B timely even if there is no tax withheld. Late returns are subject to penalty. It is not necessary to file Form GA-V if no tax is withheld.
  - (5) Do not make corrections to information on preprinted returns. Use Form G-5(B) to report all changes or corrections.
  - (6) Before mailing a reporting form, verify the withholding number, tax period, tax due, and tax paid.
  - (7) If forms are not available, mail your payment with a letter indicating your withholding number and the tax period.
  - (8) If your withholding number has been applied for but not received, mail your payment timely indicating that your withholding number is “Applied For”.
- NOTE: When you apply for a withholding identification number, you should receive notification of the number within one month. Contact the Registration & Licensing Unit at 404-417-4490 if you do not receive notification within that time. Continuing to file returns and remit payment without a withholding number may result in payment application errors or year-end reconciliation problems.**
- (9) Mail payment of tax withheld prior to registration for a withholding number along with your application.
  - (10) If payments were remitted during the tax year using more than one withholding number, reconcile the payments that were applied to each number.
  - (11) Submit Form G-5(B) to inactivate your withholding account number or report changes to your business. If you do not have a form, submit the information by contacting the Registration & Licensing Unit at 404-417-4490 or via e-mail to [TSD-withholding-lic@dor.ga.gov](mailto:TSD-withholding-lic@dor.ga.gov).
  - (12) Include your withholding number and a detailed explanation with all correspondence relating to your withholding tax account.
  - (13) You must apply for a new withholding account number if you purchase an ongoing business or change the structure of your business. Contact the Registration & Licensing Unit at 404-417-4490 before you begin making payments using a withholding number that was previously inactivated.
  - (14) Continue to file returns while your withholding number is active. You may inactivate your number once you cease to meet withholding requirements.
  - (15) Additional withholding tax forms, publications, and information are available on our [website](#).



**Table A: Single - Bi-Weekly**

Wages		Allowances										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
0.00	89.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.00	124.00	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124.00	159.00	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
159.00	194.00	2.01	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
194.00	229.00	3.06	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
229.00	264.00	4.43	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
264.00	298.00	5.87	2.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
298.00	332.00	7.57	3.04	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332.00	366.00	9.34	4.36	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366.00	400.00	11.38	5.77	1.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400.00	434.00	13.42	7.47	2.98	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
434.00	467.00	15.40	9.18	4.24	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
467.00	500.00	17.38	11.16	5.58	1.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500.00	533.00	19.36	13.14	7.23	2.84	0.29	0.00	0.00	0.00	0.00	0.00	0.00
533.00	566.00	21.34	15.12	8.88	4.04	0.95	0.00	0.00	0.00	0.00	0.00	0.00
566.00	599.00	23.32	17.10	10.86	5.36	1.70	0.00	0.00	0.00	0.00	0.00	0.00
599.00	631.00	25.24	19.02	12.78	6.93	2.66	0.23	0.00	0.00	0.00	0.00	0.00
631.00	663.00	27.16	20.94	14.70	8.53	3.77	0.82	0.00	0.00	0.00	0.00	0.00
663.00	695.00	29.08	22.86	16.62	10.39	5.05	1.47	0.00	0.00	0.00	0.00	0.00
695.00	727.00	31.00	24.78	18.54	12.31	6.54	2.43	0.16	0.00	0.00	0.00	0.00
727.00	759.00	32.92	26.70	20.46	14.23	8.14	3.46	0.67	0.00	0.00	0.00	0.00
759.00	790.00	34.78	28.56	22.32	16.09	9.86	4.70	1.29	0.00	0.00	0.00	0.00
790.00	821.00	36.64	30.42	24.18	17.95	11.72	6.05	2.14	0.06	0.00	0.00	0.00
821.00	852.00	38.50	32.28	26.04	19.81	13.58	7.60	3.07	0.44	0.00	0.00	0.00
852.00	883.00	40.36	34.14	27.90	21.67	15.44	9.21	4.27	1.06	0.00	0.00	0.00
883.00	914.00	42.22	36.00	29.76	23.53	17.30	11.07	5.51	1.80	0.00	0.00	0.00
914.00	944.00	44.02	37.80	31.56	25.33	19.10	12.87	7.01	2.70	0.25	0.00	0.00
944.00	974.00	45.82	39.60	33.36	27.13	20.90	14.67	8.51	3.75	0.81	0.00	0.00
974.00	1,004.00	47.62	41.40	35.16	28.93	22.70	16.47	10.24	4.95	1.41	0.00	0.00
1,004.00	1,034.00	49.42	43.20	36.96	30.73	24.50	18.27	12.04	6.32	2.29	0.11	0.00
1,034.00	1,064.00	51.22	45.00	38.76	32.53	26.30	20.07	13.84	7.82	3.19	0.53	0.00
1,064.00	1,093.00	52.96	46.74	40.50	34.27	28.04	21.81	15.58	9.35	4.35	1.11	0.00
1,093.00	1,122.00	54.70	48.48	42.24	36.01	29.78	23.55	17.32	11.09	5.52	1.81	0.00
1,122.00	1,151.00	56.44	50.22	43.98	37.75	31.52	25.29	19.06	12.83	6.97	2.68	0.24
1,151.00	1,180.00	58.18	51.96	45.72	39.49	33.26	27.03	20.80	14.57	8.42	3.68	0.77
1,180.00	1,209.00	59.92	53.70	47.46	41.23	35.00	28.77	22.54	16.31	10.08	4.84	1.35
1,209.00	1,237.00	61.60	55.38	49.14	42.91	36.68	30.45	24.22	17.99	11.76	6.08	2.15
1,237.00	1,265.00	63.28	57.06	50.82	44.59	38.36	32.13	25.90	19.67	13.44	7.48	2.99
1,265.00	1,293.00	64.96	58.74	52.50	46.27	40.04	33.81	27.58	21.35	15.12	8.89	4.05
1,293.00	1,321.00	66.64	60.42	54.18	47.95	41.72	35.49	29.26	23.03	16.80	10.57	5.17
1,321.00	1,349.00	68.32	62.10	55.86	49.63	43.40	37.17	30.94	24.71	18.48	12.25	6.49
1,349.00	1,376.00	69.94	63.72	57.48	51.25	45.02	38.79	32.56	26.33	20.10	13.87	7.84
1,376.00	1,403.00	71.56	65.34	59.10	52.87	46.64	40.41	34.18	27.95	21.72	15.49	9.26
1,403.00	1,430.00	73.18	66.96	60.72	54.49	48.26	42.03	35.80	29.57	23.34	17.11	10.88
1,430.00	1,457.00	74.80	68.58	62.34	56.11	49.88	43.65	37.42	31.19	24.96	18.73	12.50
1,457.00	1,484.00	76.42	70.20	63.96	57.73	51.50	45.27	39.04	32.81	26.58	20.35	14.12
1,484.00	1,510.00	77.98	71.76	65.52	59.29	53.06	46.83	40.60	34.37	28.14	21.91	15.68
1,510.00	1,536.00	79.54	73.32	67.08	60.85	54.62	48.39	42.16	35.93	29.70	23.47	17.24
1,536.00	1,562.00	81.10	74.88	68.64	62.41	56.18	49.95	43.72	37.49	31.26	25.03	18.80
1,562.00	1,588.00	82.66	76.44	70.20	63.97	57.74	51.51	45.28	39.05	32.82	26.59	20.36
1,588.00	1,614.00	84.22	78.00	71.76	65.53	59.30	53.07	46.84	40.61	34.38	28.15	21.92
1,614.00	1,639.00	85.72	79.50	73.26	67.03	60.80	54.57	48.34	42.11	35.88	29.65	23.42
1,639.00	1,664.00	87.22	81.00	74.76	68.53	62.30	56.07	49.84	43.61	37.38	31.15	24.92
1,664.00	1,689.00	88.72	82.50	76.26	70.03	63.80	57.57	51.34	45.11	38.88	32.65	26.42
1,689.00	1,714.00	90.22	84.00	77.76	71.53	65.30	59.07	52.84	46.61	40.38	34.15	27.92
1,714.00	1,739.00	91.72	85.50	79.26	73.03	66.80	60.57	54.34	48.11	41.88	35.65	29.42
1,739.00	1,763.00	93.16	86.94	80.70	74.47	68.24	62.01	55.78	49.55	43.32	37.09	30.86
1,763.00	1,787.00	94.60	88.38	82.14	75.91	69.68	63.45	57.22	50.99	44.76	38.53	32.30
1,787.00	1,811.00	96.04	89.82	83.58	77.35	71.12	64.89	58.66	52.43	46.20	39.97	33.74
1,811.00	1,835.00	97.48	91.26	85.02	78.79	72.56	66.33	60.10	53.87	47.64	41.41	35.18
1,835.00	1,859.00	98.92	92.70	86.46	80.23	74.00	67.77	61.54	55.31	49.08	42.85	36.62
1,859.00	1,882.00	100.30	94.08	87.84	81.61	75.38	69.15	62.92	56.69	50.46	44.23	38.00
1,882.00	1,905.00	101.68	95.46	89.22	82.99	76.76	70.53	64.30	58.07	51.84	45.61	39.38
1,905.00	1,928.00	103.06	96.84	90.60	84.37	78.14	71.91	65.68	59.45	53.22	46.99	40.76
1,928.00	1,951.00	104.44	98.22	91.98	85.75	79.52	73.29	67.06	60.83	54.60	48.37	42.14
1,951.00	& above	Add 6 Percent To Excess Over 1,951.00										







**Table A: Single - Daily**

Wages		Allowances										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
0.00	7.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.00	12.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.00	17.00	0.24	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17.00	22.00	0.46	0.17	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.00	27.00	0.72	0.35	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27.00	32.00	1.02	0.59	0.25	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32.00	36.00	1.26	0.82	0.42	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36.00	40.00	1.50	1.06	0.62	0.28	0.06	0.00	0.00	0.00	0.00	0.00	0.00
40.00	44.00	1.74	1.30	0.85	0.45	0.16	0.01	0.00	0.00	0.00	0.00	0.00
44.00	48.00	1.98	1.54	1.09	0.65	0.30	0.07	0.00	0.00	0.00	0.00	0.00
48.00	52.00	2.22	1.78	1.33	0.89	0.48	0.18	0.01	0.00	0.00	0.00	0.00
52.00	55.00	2.40	1.96	1.51	1.07	0.63	0.28	0.07	0.00	0.00	0.00	0.00
55.00	58.00	2.58	2.14	1.69	1.25	0.81	0.41	0.14	0.00	0.00	0.00	0.00
58.00	61.00	2.76	2.32	1.87	1.43	0.99	0.56	0.23	0.04	0.00	0.00	0.00
61.00	64.00	2.94	2.50	2.05	1.61	1.17	0.72	0.35	0.10	0.00	0.00	0.00
64.00	67.00	3.12	2.68	2.23	1.79	1.35	0.90	0.49	0.19	0.02	0.00	0.00
67.00	69.00	3.24	2.80	2.35	1.91	1.47	1.02	0.59	0.25	0.05	0.00	0.00
69.00	71.00	3.36	2.92	2.47	2.03	1.59	1.14	0.70	0.33	0.09	0.00	0.00
71.00	73.00	3.48	3.04	2.59	2.15	1.71	1.26	0.82	0.42	0.14	0.01	0.00
73.00	75.00	3.60	3.16	2.71	2.27	1.83	1.38	0.94	0.52	0.20	0.03	0.00
75.00	77.00	3.72	3.28	2.83	2.39	1.95	1.50	1.06	0.62	0.28	0.07	0.00
77.00	78.00	3.78	3.34	2.89	2.45	2.01	1.56	1.12	0.67	0.32	0.09	0.00
78.00	79.00	3.84	3.40	2.95	2.51	2.07	1.62	1.18	0.73	0.36	0.11	0.00
79.00	80.00	3.90	3.46	3.01	2.57	2.13	1.68	1.24	0.79	0.40	0.14	0.00
80.00	81.00	3.96	3.52	3.07	2.63	2.19	1.74	1.30	0.85	0.45	0.17	0.01
81.00	82.00	4.02	3.58	3.13	2.69	2.25	1.80	1.36	0.91	0.50	0.20	0.02
82.00	83.00	4.08	3.64	3.19	2.75	2.31	1.86	1.42	0.97	0.55	0.23	0.03
83.00	84.00	4.14	3.70	3.25	2.81	2.37	1.92	1.48	1.03	0.60	0.27	0.05
84.00	85.00	4.20	3.76	3.31	2.87	2.43	1.98	1.54	1.09	0.65	0.31	0.07
85.00	86.00	4.26	3.82	3.37	2.93	2.49	2.04	1.60	1.15	0.71	0.35	0.09
86.00	87.00	4.32	3.88	3.43	2.99	2.55	2.10	1.66	1.21	0.77	0.39	0.12
87.00	88.00	4.38	3.94	3.49	3.05	2.61	2.16	1.72	1.27	0.83	0.43	0.15
88.00	89.00	4.44	4.00	3.55	3.11	2.67	2.22	1.78	1.33	0.89	0.48	0.18
89.00	90.00	4.50	4.06	3.61	3.17	2.73	2.28	1.84	1.39	0.95	0.53	0.21
90.00	91.00	4.56	4.12	3.67	3.23	2.79	2.34	1.90	1.45	1.01	0.58	0.24
91.00	92.00	4.62	4.18	3.73	3.29	2.85	2.40	1.96	1.51	1.07	0.63	0.28
92.00	93.00	4.68	4.24	3.79	3.35	2.91	2.46	2.02	1.57	1.13	0.69	0.32
93.00	94.00	4.74	4.30	3.85	3.41	2.97	2.52	2.08	1.63	1.19	0.75	0.36
94.00	95.00	4.80	4.36	3.91	3.47	3.03	2.58	2.14	1.69	1.25	0.81	0.41
95.00	96.00	4.86	4.42	3.97	3.53	3.09	2.64	2.20	1.75	1.31	0.87	0.46
96.00	97.00	4.92	4.48	4.03	3.59	3.15	2.70	2.26	1.81	1.37	0.93	0.51
97.00	98.00	4.98	4.54	4.09	3.65	3.21	2.76	2.32	1.87	1.43	0.99	0.56
98.00	99.00	5.04	4.60	4.15	3.71	3.27	2.82	2.38	1.93	1.49	1.05	0.61
99.00	100.00	5.10	4.66	4.21	3.77	3.33	2.88	2.44	1.99	1.55	1.11	0.66
100.00	101.00	5.16	4.72	4.27	3.83	3.39	2.94	2.50	2.05	1.61	1.17	0.72
101.00	102.00	5.22	4.78	4.33	3.89	3.45	3.00	2.56	2.11	1.67	1.23	0.78
102.00	103.00	5.28	4.84	4.39	3.95	3.51	3.06	2.62	2.17	1.73	1.29	0.84
103.00	104.00	5.34	4.90	4.45	4.01	3.57	3.12	2.68	2.23	1.79	1.35	0.90
104.00	105.00	5.40	4.96	4.51	4.07	3.63	3.18	2.74	2.29	1.85	1.41	0.96
105.00	106.00	5.46	5.02	4.57	4.13	3.69	3.24	2.80	2.35	1.91	1.47	1.02
106.00	107.00	5.52	5.08	4.63	4.19	3.75	3.30	2.86	2.41	1.97	1.53	1.08
107.00	108.00	5.58	5.14	4.69	4.25	3.81	3.36	2.92	2.47	2.03	1.59	1.14
108.00	109.00	5.64	5.20	4.75	4.31	3.87	3.42	2.98	2.53	2.09	1.65	1.20
109.00	110.00	5.70	5.26	4.81	4.37	3.93	3.48	3.04	2.59	2.15	1.71	1.26
110.00	111.00	5.76	5.32	4.87	4.43	3.99	3.54	3.10	2.65	2.21	1.77	1.32
111.00	112.00	5.82	5.38	4.93	4.49	4.05	3.60	3.16	2.71	2.27	1.83	1.38
112.00	113.00	5.88	5.44	4.99	4.55	4.11	3.66	3.22	2.77	2.33	1.89	1.44
113.00	114.00	5.94	5.50	5.05	4.61	4.17	3.72	3.28	2.83	2.39	1.95	1.50
114.00	115.00	6.00	5.56	5.11	4.67	4.23	3.78	3.34	2.89	2.45	2.01	1.56
115.00	116.00	6.06	5.62	5.17	4.73	4.29	3.84	3.40	2.95	2.51	2.07	1.62
116.00	117.00	6.12	5.68	5.23	4.79	4.35	3.90	3.46	3.01	2.57	2.13	1.68
117.00	118.00	6.18	5.74	5.29	4.85	4.41	3.96	3.52	3.07	2.63	2.19	1.74
118.00	119.00	6.24	5.80	5.35	4.91	4.47	4.02	3.58	3.13	2.69	2.25	1.80
119.00	120.00	6.30	5.86	5.41	4.97	4.53	4.08	3.64	3.19	2.75	2.31	1.86
120.00	121.00	6.36	5.92	5.47	5.03	4.59	4.14	3.70	3.25	2.81	2.37	1.92
121.00 & above	Add 6 Percent To Excess Over 121.00											









**TABLE B: MARRIED FILING SEPARATE OR JOINT BOTH WORKING - DAILY/MISC**

Wages		ALLOWANCES										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
0.00	5.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.00	10.00	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.00	15.00	0.33	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.00	20.00	0.60	0.22	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20.00	25.00	0.90	0.46	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25.00	30.00	1.20	0.75	0.34	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30.00	34.00	1.44	0.99	0.55	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34.00	38.00	1.68	1.23	0.79	0.37	0.07	0.00	0.00	0.00	0.00	0.00	0.00
38.00	42.00	1.92	1.47	1.03	0.59	0.21	0.01	0.00	0.00	0.00	0.00	0.00
42.00	46.00	2.16	1.71	1.27	0.83	0.40	0.09	0.00	0.00	0.00	0.00	0.00
46.00	50.00	2.40	1.95	1.51	1.07	0.62	0.23	0.02	0.00	0.00	0.00	0.00
50.00	53.00	2.58	2.13	1.69	1.25	0.80	0.38	0.08	0.00	0.00	0.00	0.00
53.00	56.00	2.76	2.31	1.87	1.43	0.98	0.54	0.18	0.00	0.00	0.00	0.00
56.00	59.00	2.94	2.49	2.05	1.61	1.16	0.72	0.31	0.05	0.00	0.00	0.00
59.00	62.00	3.12	2.67	2.23	1.79	1.34	0.90	0.46	0.13	0.00	0.00	0.00
62.00	65.00	3.30	2.85	2.41	1.97	1.52	1.08	0.63	0.24	0.02	0.00	0.00
65.00	67.00	3.42	2.97	2.53	2.09	1.64	1.20	0.75	0.34	0.06	0.00	0.00
67.00	69.00	3.54	3.09	2.65	2.21	1.76	1.32	0.87	0.44	0.12	0.00	0.00
69.00	71.00	3.66	3.21	2.77	2.33	1.88	1.44	0.99	0.55	0.19	0.00	0.00
71.00	73.00	3.78	3.33	2.89	2.45	2.00	1.56	1.11	0.67	0.27	0.03	0.00
73.00	75.00	3.90	3.45	3.01	2.57	2.12	1.68	1.23	0.79	0.37	0.07	0.00
75.00	76.00	3.96	3.51	3.07	2.63	2.18	1.74	1.29	0.85	0.42	0.10	0.00
76.00	77.00	4.02	3.57	3.13	2.69	2.24	1.80	1.35	0.91	0.47	0.13	0.00
77.00	78.00	4.08	3.63	3.19	2.75	2.30	1.86	1.41	0.97	0.53	0.17	0.00
78.00	79.00	4.14	3.69	3.25	2.81	2.36	1.92	1.47	1.03	0.59	0.21	0.01
79.00	80.00	4.20	3.75	3.31	2.87	2.42	1.98	1.53	1.09	0.65	0.25	0.02
80.00	81.00	4.26	3.81	3.37	2.93	2.48	2.04	1.59	1.15	0.71	0.30	0.04
81.00	82.00	4.32	3.87	3.43	2.99	2.54	2.10	1.65	1.21	0.77	0.35	0.06
82.00	83.00	4.38	3.93	3.49	3.05	2.60	2.16	1.71	1.27	0.83	0.40	0.09
83.00	84.00	4.44	3.99	3.55	3.11	2.66	2.22	1.77	1.33	0.89	0.45	0.12
84.00	85.00	4.50	4.05	3.61	3.17	2.72	2.28	1.83	1.39	0.95	0.50	0.15
85.00	86.00	4.56	4.11	3.67	3.23	2.78	2.34	1.89	1.45	1.01	0.56	0.19
86.00	87.00	4.62	4.17	3.73	3.29	2.84	2.40	1.95	1.51	1.07	0.62	0.23
87.00	88.00	4.68	4.23	3.79	3.35	2.90	2.46	2.01	1.57	1.13	0.68	0.28
88.00	89.00	4.74	4.29	3.85	3.41	2.96	2.52	2.07	1.63	1.19	0.74	0.33
89.00	90.00	4.80	4.35	3.91	3.47	3.02	2.58	2.13	1.69	1.25	0.80	0.38
90.00	91.00	4.86	4.41	3.97	3.53	3.08	2.64	2.19	1.75	1.31	0.86	0.43
91.00	92.00	4.92	4.47	4.03	3.59	3.14	2.70	2.25	1.81	1.37	0.92	0.48
92.00	93.00	4.98	4.53	4.09	3.65	3.20	2.76	2.31	1.87	1.43	0.98	0.54
93.00	94.00	5.04	4.59	4.15	3.71	3.26	2.82	2.37	1.93	1.49	1.04	0.60
94.00	95.00	5.10	4.65	4.21	3.77	3.32	2.88	2.43	1.99	1.55	1.10	0.66
95.00	96.00	5.16	4.71	4.27	3.83	3.38	2.94	2.49	2.05	1.61	1.16	0.72
96.00	97.00	5.22	4.77	4.33	3.89	3.44	3.00	2.55	2.11	1.67	1.22	0.78
97.00	98.00	5.28	4.83	4.39	3.95	3.50	3.06	2.61	2.17	1.73	1.28	0.84
98.00	99.00	5.34	4.89	4.45	4.01	3.56	3.12	2.67	2.23	1.79	1.34	0.90
99.00	100.00	5.40	4.95	4.51	4.07	3.62	3.18	2.73	2.29	1.85	1.40	0.96
100.00	101.00	5.46	5.01	4.57	4.13	3.68	3.24	2.79	2.35	1.91	1.46	1.02
101.00	102.00	5.52	5.07	4.63	4.19	3.74	3.30	2.85	2.41	1.97	1.52	1.08
102.00	103.00	5.58	5.13	4.69	4.25	3.80	3.36	2.91	2.47	2.03	1.58	1.14
103.00	104.00	5.64	5.19	4.75	4.31	3.86	3.42	2.97	2.53	2.09	1.64	1.20
104.00	105.00	5.70	5.25	4.81	4.37	3.92	3.48	3.03	2.59	2.15	1.70	1.26
105.00	106.00	5.76	5.31	4.87	4.43	3.98	3.54	3.09	2.65	2.21	1.76	1.32
106.00	107.00	5.82	5.37	4.93	4.49	4.04	3.60	3.15	2.71	2.27	1.82	1.38
107.00	108.00	5.88	5.43	4.99	4.55	4.10	3.66	3.21	2.77	2.33	1.88	1.44
108.00	109.00	5.94	5.49	5.05	4.61	4.16	3.72	3.27	2.83	2.39	1.94	1.50
109.00	110.00	6.00	5.55	5.11	4.67	4.22	3.78	3.33	2.89	2.45	2.00	1.56
110.00	111.00	6.06	5.61	5.17	4.73	4.28	3.84	3.39	2.95	2.51	2.06	1.62
111.00	112.00	6.12	5.67	5.23	4.79	4.34	3.90	3.45	3.01	2.57	2.12	1.68
112.00	113.00	6.18	5.73	5.29	4.85	4.40	3.96	3.51	3.07	2.63	2.18	1.74
113.00	114.00	6.24	5.79	5.35	4.91	4.46	4.02	3.57	3.13	2.69	2.24	1.80
114.00	115.00	6.30	5.85	5.41	4.97	4.52	4.08	3.63	3.19	2.75	2.30	1.86
115.00	116.00	6.36	5.91	5.47	5.03	4.58	4.14	3.69	3.25	2.81	2.36	1.92
116.00	117.00	6.42	5.97	5.53	5.09	4.64	4.20	3.75	3.31	2.87	2.42	1.98
117.00	118.00	6.48	6.03	5.59	5.15	4.70	4.26	3.81	3.37	2.93	2.48	2.04
118.00	119.00	6.54	6.09	5.65	5.21	4.76	4.32	3.87	3.43	2.99	2.54	2.10
119.00 & above		Add 6 Percent To Excess Over 119.00										









**TABLE C: MARRIED FILING JOINT - ONE SPOUSE WORKING - MONTHLY**

Wages		ALLOWANCES											
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10	
0.00	251.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
251.00	326.00	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
326.00	401.00	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
401.00	476.00	3.69	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
476.00	551.00	5.70	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
551.00	626.00	7.95	2.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
626.00	700.00	10.50	3.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
700.00	774.00	13.46	5.64	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
774.00	848.00	16.57	7.86	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
848.00	922.00	20.27	10.38	3.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
922.00	996.00	23.97	13.34	5.55	0.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
996.00	1,069.00	27.62	16.37	7.74	2.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,069.00	1,142.00	31.85	20.02	10.18	3.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1,142.00	1,215.00	36.23	23.67	13.10	5.37	0.65	0.00	0.00	0.00	0.00	0.00	0.00	
1,215.00	1,288.00	40.61	27.32	16.07	7.56	1.93	0.00	0.00	0.00	0.00	0.00	0.00	
1,288.00	1,361.00	44.99	31.49	19.72	9.94	3.39	0.00	0.00	0.00	0.00	0.00	0.00	
1,361.00	1,433.00	49.31	35.81	23.32	12.82	5.16	0.58	0.00	0.00	0.00	0.00	0.00	
1,433.00	1,505.00	53.63	40.13	26.92	15.70	7.32	1.77	0.00	0.00	0.00	0.00	0.00	
1,505.00	1,577.00	57.95	44.45	30.95	19.27	9.58	3.21	0.00	0.00	0.00	0.00	0.00	
1,577.00	1,649.00	62.27	48.77	35.27	22.87	12.46	4.89	0.49	0.00	0.00	0.00	0.00	
1,649.00	1,721.00	66.59	53.09	39.59	26.47	15.34	7.05	1.59	0.00	0.00	0.00	0.00	
1,721.00	1,792.00	70.85	57.35	43.85	30.35	18.77	9.18	3.01	0.00	0.00	0.00	0.00	
1,792.00	1,863.00	75.11	61.61	48.11	34.61	22.32	12.02	4.56	0.38	0.00	0.00	0.00	
1,863.00	1,934.00	79.37	65.87	52.37	38.87	25.87	14.86	6.69	1.35	0.00	0.00	0.00	
1,934.00	2,005.00	83.63	70.13	56.63	43.13	29.63	18.17	8.82	2.77	0.00	0.00	0.00	
2,005.00	2,076.00	87.89	74.39	60.89	47.39	33.89	21.72	11.55	4.20	0.26	0.00	0.00	
2,076.00	2,146.00	92.09	78.59	65.09	51.59	38.09	25.22	14.35	6.30	1.09	0.00	0.00	
2,146.00	2,216.00	96.29	82.79	69.29	55.79	42.29	28.79	17.47	8.40	2.49	0.00	0.00	
2,216.00	2,286.00	100.49	86.99	73.49	59.99	46.49	32.99	20.97	10.94	3.89	0.11	0.00	
2,286.00	2,356.00	104.69	91.19	77.69	64.19	50.69	37.19	24.47	13.74	5.85	0.81	0.00	
2,356.00	2,426.00	108.89	95.39	81.89	68.39	54.89	41.39	27.97	16.72	7.95	2.19	0.00	
2,426.00	2,495.00	113.03	99.53	86.03	72.53	59.03	45.53	32.03	20.17	10.30	3.57	0.00	
2,495.00	2,564.00	117.17	103.67	90.17	76.67	63.17	49.67	36.17	23.62	13.06	5.34	0.64	
2,564.00	2,633.00	121.31	107.81	94.31	80.81	67.31	53.81	40.31	27.07	15.82	7.41	1.83	
2,633.00	2,702.00	125.45	111.95	98.45	84.95	71.45	57.95	44.45	30.95	19.27	9.58	3.21	
2,702.00	2,771.00	129.59	116.09	102.59	89.09	75.59	62.09	48.59	35.09	22.72	12.34	4.80	
2,771.00	2,839.00	133.67	120.17	106.67	93.17	79.67	66.17	52.67	39.17	26.12	15.06	6.84	
2,839.00	2,907.00	137.75	124.25	110.75	97.25	83.75	70.25	56.75	43.25	29.75	18.27	8.88	
2,907.00	2,975.00	141.83	128.33	114.83	101.33	87.83	74.33	60.83	47.33	33.83	21.67	11.50	
2,975.00	3,045.00	146.03	132.53	119.03	105.53	92.03	78.53	65.03	51.53	38.03	25.17	14.30	
3,045.00	3,111.00	149.99	136.49	122.99	109.49	95.99	82.49	68.99	55.49	41.99	28.49	17.22	
3,111.00	3,178.00	154.01	140.51	127.01	113.51	100.01	86.51	73.01	59.51	46.01	32.51	20.57	
3,178.00	3,245.00	158.03	144.53	131.03	117.53	104.03	90.53	77.03	63.53	50.03	36.53	23.92	
3,245.00	3,312.00	162.05	148.55	135.05	121.55	108.05	94.55	81.05	67.55	54.05	40.55	27.27	
3,312.00	3,379.00	166.07	152.57	139.07	125.57	112.07	98.57	85.07	71.57	58.07	44.57	31.07	
3,379.00	3,446.00	170.09	156.59	143.09	129.59	116.09	102.59	89.09	75.59	62.09	48.59	35.09	
3,446.00	3,512.00	174.05	160.55	147.05	133.55	120.05	106.55	93.05	79.55	66.05	52.55	39.05	
3,512.00	3,578.00	178.01	164.51	151.01	137.51	124.01	110.51	97.01	83.51	70.01	56.51	43.01	
3,578.00	3,644.00	181.97	168.47	154.97	141.47	127.97	114.47	100.97	87.47	73.97	60.47	46.97	
3,644.00	3,710.00	185.93	172.43	158.93	145.43	131.93	118.43	104.93	91.43	77.93	64.43	50.93	
3,710.00	3,776.00	189.89	176.39	162.89	149.39	135.89	122.39	108.89	95.39	81.89	68.39	54.89	
3,776.00	3,841.00	193.79	180.29	166.79	153.29	139.79	126.29	112.79	99.29	85.79	72.29	58.79	
3,841.00	3,906.00	197.69	184.19	170.69	157.19	143.69	130.19	116.69	103.19	89.69	76.19	62.69	
3,906.00	3,971.00	201.59	188.09	174.59	161.09	147.59	134.09	120.59	107.09	93.59	80.09	66.59	
3,971.00	4,036.00	205.49	191.99	178.49	164.99	151.49	137.99	124.49	110.99	97.49	83.99	70.49	
4,036.00	4,101.00	209.39	195.89	182.39	168.89	155.39	141.89	128.39	114.89	101.39	87.89	74.39	
4,101.00	4,165.00	213.23	199.73	186.23	172.73	159.23	145.73	132.23	118.73	105.23	91.73	78.23	
4,165.00	4,229.00	217.07	203.57	190.07	176.57	163.07	149.57	136.07	122.57	109.07	95.57	82.07	
4,229.00	4,293.00	220.91	207.41	193.91	180.41	166.91	153.41	139.91	126.41	112.91	99.41	85.91	
4,293.00	4,357.00	224.75	211.25	197.75	184.25	170.75	157.25	143.75	130.25	116.75	103.25	89.75	
4,357.00	4,421.00	228.59	215.09	201.59	188.09	174.59	161.09	147.59	134.09	120.59	107.09	93.59	
4,421.00	4,484.00	232.37	218.87	205.37	191.87	178.37	164.87	151.37	137.87	124.37	110.87	97.37	
4,484.00	4,547.00	236.15	222.65	209.15	195.65	182.15	168.65	155.15	141.65	128.15	114.65	101.15	
4,547.00	4,610.00	239.93	226.43	212.93	199.43	185.93	172.43	158.93	145.43	131.93	118.43	104.93	
4,610.00	4,673.00	243.71	230.21	216.71	203.21	189.71	176.21	162.71	149.21	135.71	122.21	108.71	
4,673.00 & above		Add 6 Percent To Excess Over					4,673.00						







**TABLE D: HEAD OF HOUSEHOLD - SEMI-MONTHLY**

Wages		Allowances										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
0.00	96.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96.00	136.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136.00	176.00	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
176.00	216.00	1.99	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216.00	256.00	3.14	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
256.00	296.00	4.34	1.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.00	335.00	5.82	2.13	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335.00	374.00	7.38	3.30	0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
374.00	413.00	9.19	4.47	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413.00	452.00	11.14	6.00	2.27	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
452.00	491.00	13.09	7.56	3.44	0.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
491.00	529.00	15.16	9.37	4.58	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
529.00	567.00	17.44	11.27	6.10	2.34	0.21	0.00	0.00	0.00	0.00	0.00	0.00
567.00	605.00	19.72	13.17	7.62	3.48	0.77	0.00	0.00	0.00	0.00	0.00	0.00
605.00	643.00	22.00	15.25	9.44	4.64	1.53	0.00	0.00	0.00	0.00	0.00	0.00
643.00	681.00	24.28	17.53	11.34	6.16	2.39	0.23	0.00	0.00	0.00	0.00	0.00
681.00	718.00	26.50	19.75	13.19	7.64	3.50	0.78	0.00	0.00	0.00	0.00	0.00
718.00	755.00	28.72	21.97	15.22	9.42	4.62	1.52	0.00	0.00	0.00	0.00	0.00
755.00	792.00	30.94	24.19	17.44	11.27	6.10	2.34	0.21	0.00	0.00	0.00	0.00
792.00	829.00	33.16	26.41	19.66	13.12	7.58	3.45	0.75	0.00	0.00	0.00	0.00
829.00	866.00	35.38	28.63	21.88	15.13	9.34	4.56	1.49	0.00	0.00	0.00	0.00
866.00	902.00	37.54	30.79	24.04	17.29	11.14	6.00	2.27	0.19	0.00	0.00	0.00
902.00	938.00	39.70	32.95	26.20	19.45	12.94	7.44	3.35	0.68	0.00	0.00	0.00
938.00	974.00	41.86	35.11	28.36	21.61	14.86	9.12	4.43	1.40	0.00	0.00	0.00
974.00	1,010.00	44.02	37.27	30.52	23.77	17.02	10.92	5.82	2.13	0.14	0.00	0.00
1,010.00	1,046.00	46.18	39.43	32.68	25.93	19.18	12.72	7.26	3.21	0.59	0.00	0.00
1,046.00	1,081.00	48.28	41.53	34.78	28.03	21.28	14.53	8.84	4.26	1.29	0.00	0.00
1,081.00	1,116.00	50.38	43.63	36.88	30.13	23.38	16.63	10.59	5.68	1.99	0.08	0.00
1,116.00	1,151.00	52.48	45.73	38.98	32.23	25.48	18.73	12.34	6.96	2.99	0.44	0.00
1,151.00	1,186.00	54.58	47.83	41.08	34.33	27.58	20.83	14.09	8.47	4.04	1.14	0.00
1,186.00	1,221.00	56.68	49.93	43.18	36.43	29.68	22.93	16.18	10.22	5.26	1.84	0.00
1,221.00	1,255.00	58.72	51.97	45.22	38.47	31.72	24.97	18.22	11.92	6.62	2.73	0.34
1,255.00	1,289.00	60.76	54.01	47.26	40.51	33.76	27.01	20.26	13.62	7.99	3.75	0.95
1,289.00	1,323.00	62.80	56.05	49.30	42.55	35.80	29.05	22.30	15.55	9.69	4.84	1.63
1,323.00	1,357.00	64.84	58.09	51.34	44.59	37.84	31.09	24.34	17.59	11.39	6.20	2.42
1,357.00	1,391.00	66.88	60.13	53.38	46.63	39.88	33.13	26.38	19.63	13.09	7.56	3.44
1,391.00	1,424.00	68.86	62.11	55.36	48.61	41.86	35.11	28.36	21.61	14.86	9.12	4.43
1,424.00	1,457.00	70.84	64.09	57.34	50.59	43.84	37.09	30.34	23.59	16.84	10.77	5.70
1,457.00	1,490.00	72.82	66.07	59.32	52.57	45.82	39.07	32.32	25.57	18.42	12.42	7.02
1,490.00	1,523.00	74.80	68.05	61.30	54.55	47.80	41.05	34.30	27.55	20.80	14.07	8.44
1,523.00	1,556.00	76.78	70.03	63.28	56.53	49.78	43.03	36.28	29.53	22.78	16.03	10.09
1,556.00	1,588.00	78.70	71.95	65.20	58.45	51.70	44.95	38.20	31.45	24.70	17.95	11.69
1,588.00	1,620.00	80.62	73.87	67.12	60.37	53.62	46.87	40.12	33.37	26.62	19.87	13.29
1,620.00	1,652.00	82.54	75.79	69.04	62.29	55.54	48.79	42.04	35.29	28.54	21.79	15.04
1,652.00	1,684.00	84.46	77.71	70.96	64.21	57.46	50.71	43.96	37.21	30.46	23.71	16.96
1,684.00	1,716.00	86.38	79.63	72.88	66.13	59.38	52.63	45.88	39.13	32.38	25.63	18.88
1,716.00	1,747.00	88.24	81.49	74.74	67.99	61.24	54.49	47.74	40.99	34.24	27.49	20.74
1,747.00	1,778.00	90.10	83.35	76.60	69.85	63.10	56.35	49.60	42.85	36.10	29.35	22.60
1,778.00	1,809.00	91.96	85.21	78.46	71.71	64.96	58.21	51.46	44.71	37.96	31.21	24.46
1,809.00	1,840.00	93.82	87.07	80.32	73.57	66.82	60.07	53.32	46.57	39.82	33.07	26.32
1,840.00	1,871.00	95.68	88.93	82.18	75.43	68.68	61.93	55.18	48.43	41.68	34.93	28.18
1,871.00	1,901.00	97.48	90.73	83.98	77.23	70.48	63.73	56.98	50.23	43.48	36.73	29.98
1,901.00	1,931.00	99.28	92.53	85.78	79.03	72.28	65.53	58.78	52.03	45.28	38.53	31.78
1,931.00	1,961.00	101.08	94.33	87.58	80.83	74.08	67.33	60.58	53.83	47.08	40.33	33.58
1,961.00	1,991.00	102.88	96.13	89.38	82.63	75.88	69.13	62.38	55.63	48.88	42.13	35.38
1,991.00	2,021.00	104.68	97.93	91.18	84.43	77.68	70.93	64.18	57.43	50.68	43.93	37.18
2,021.00	2,050.00	106.42	99.67	92.92	86.17	79.42	72.67	65.92	59.17	52.42	45.67	38.92
2,050.00	2,079.00	108.16	101.41	94.66	87.91	81.16	74.41	67.66	60.91	54.16	47.41	40.66
2,079.00	2,108.00	109.90	103.15	96.40	89.65	82.90	76.15	69.40	62.65	55.90	49.15	42.40
2,108.00	2,137.00	111.64	104.89	98.14	91.39	84.64	77.89	71.14	64.39	57.64	50.89	44.14
2,137.00	2,166.00	113.38	106.63	99.88	93.13	86.38	79.63	72.88	66.13	59.38	52.63	45.88
2,166.00	2,194.00	115.06	108.31	101.56	94.81	88.06	81.31	74.56	67.81	61.06	54.31	47.56
2,194.00	2,222.00	116.74	109.99	103.24	96.49	89.74	82.99	76.24	69.49	62.74	55.99	49.24
2,222.00	2,250.00	118.42	111.67	104.92	98.17	91.42	84.67	77.92	71.17	64.42	57.67	50.92
2,250.00	2,278.00	120.10	113.35	106.60	99.85	93.10	86.35	79.60	72.85	66.10	59.35	52.60
2,278.00 & above		Add 6 Percent To Excess Over				2,278.00						







## PERCENTAGE METHOD FOR EMPLOYEE WITHHOLDING

Use these instructions to calculate employee withholding using the percentage method.

- (1) Subtract the applicable standard deduction as indicated in Table E.
- (2) Subtract from the amount arrived at in (1) the appropriate amount of personal allowance as set out in column (4) of Table E. This amount is for employees claiming themselves and/or their spouses.
- (3) If employees claim dependents other than themselves and/or their spouses, subtract from the amount arrived at in (2) the appropriate amount dependents as set out in column (5) of Table E.
- (4) Determine the amount of tax to be withheld from the applicable payroll line in Tables F, G, or H.
- (5) If zero exemption is claimed, subtract the standard deduction only.

### TABLE E

	STANDARD DEDUCTION			PERSONAL ALLOWANCE	
	(1) Married Filing Joint Return	(2) Single or Head of Household	(3) Married Filing Separate Return	(4) Employee/ Spouse	(5) Dependent Allowance
Weekly	\$ 57.50	44.25	28.75	51.92	57.50
Bi-weekly	115.00	88.50	57.50	103.85	115.00
Semi-monthly	125.00	95.75	62.50	112.50	125.00
Monthly	250.00	191.50	125.00	225.00	250.00
Quarterly	750.00	575.00	375.00	675.00	750.00
Semi-annual	1,500.00	1,150.00	750.00	1,350.00	1,500.00
Annual	3,000.00	2,300.00	1,500.00	2,700.00	3,000.00
Daily (misc.)	8.20	6.30	4.10	7.40	8.20

NOTE: Married couples, both having income, may use the standard deduction allowed in column 3 of Table E and, provided both desire to claim their portion of the personal allowance, may use column 4 of Table E. The amounts in columns (4) and (5) are for each allowance claimed.

#### EXAMPLE:

A married person on a semi-monthly payroll is paid \$750.00. He has in effect a state withholding exemption certificate properly claiming himself, his wife and one child. Under the percentage method the following steps are taken to compute the state withholding tax:

Step 1: Total Wage Payment	\$750.00
Less Standard Deduction      \$125.00 per Table E (1)	<u>125.00</u>
	625.00
Step 2: (a) Less Personal Allowance per Table E (4) \$112 x 2	225.00
(b) Less Dependent Allowance per Table E (5) \$125.00 x 1	<u>125.00</u>
Total allowances	<u>350.00</u>
Wages subject to withholding	275.00
Step 3: Tax on \$208.00 per Table F (semi-monthly line)	4.58
Tax on excess (67.00 at 4%)	<u>2.68</u>
Total tax to be withheld	7.26

**NOTE: Skip Step 2(b) if employee does not claim children or additional allowances.**

# TABLE F

## PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING\*

WAGES PAID	MARRIED FILING JOINT RETURN (with one spouse having income) OR HEAD OF HOUSEHOLD											
	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER
<b>WEEKLY</b>	0	- 19.00	19.00	- 57.50	57.50	- 96.00	96.00	- 135.00	135.00	- 192.50	192.50	- and over
	1% of such wages		.19 + 2% of excess over 19.00		.96 + 3% of excess over 57.50		2.12 + 4% of excess over 96.00		3.65 + 5% of excess over 135.00		6.54 + 6% of excess over 192.50	
<b>BI-WEEKLY</b>	0	- 38.50	38.50	- 115.00	115.00	- 192.00	192.00	- 269.00	269.00	- 385.00	385.00	- and over
	1% of such wages		.38 + 2% of excess over 38.50		1.92 + 3% of excess over 115.00		4.23 + 4% of excess over 192.00		7.31 + 5% of excess over 269.00		13.08 + 6% of excess over 385.00	
<b>SEMI-MONTHLY</b>	0	- 41.50	41.50	- 125.00	125.00	- 208.00	208.00	- 292.00	292.00	- 417.00	417.00	- and over
	1% of such wages		.42 + 2% of excess over 41.50		2.08 + 3% of excess over 125.00		4.58 + 4% of excess over 208.00		7.92 + 5% of excess over 292.00		14.17 + 6% of excess over 417.00	
<b>MONTHLY</b>	0	- 83.00	83.00	- 250.00	250.00	- 417.00	417.00	- 583.00	583.00	- 833.00	833.00	- and over
	1% of such wages		.83 + 2% of excess over 83.00		4.17 + 3% of excess over 250.00		9.17 + 4% of excess over 417.00		15.83 + 5% of excess over 583.00		28.33 + 6% of excess over 833.00	
<b>QUARTERLY</b>	0	- 250.00	250.00	- 750.00	750.00	- 1250.00	1250.00	- 1750.00	1750.00	- 2500.00	2500.00	- and over
	1% of such wages		2.50 + 2% of excess over 250.00		12.50 + 3% of excess over 750.00		27.50 + 4% of excess over 1250.00		47.50 + 5% of excess over 1750.00		85.00 + 6% of excess over 2500.00	
<b>SEMI-ANNUAL</b>	0	- 500.00	500.00	- 1500.00	1500.00	- 2500.00	2500.00	- 3500.00	3500.00	- 5000.00	5000.00	- and over
	1% of such wages		5.00 + 2% of excess over 500.00		25.00 + 3% of excess over 1500.00		55.00 + 4% of excess over 2500.00		95.00 + 5% of excess over 3500.00		170.00 + 6% of excess over 5000.00	
<b>ANNUAL</b>	0	- 1000.00	1000.00	- 3000.00	3000.00	- 5000.00	5000.00	- 7000.00	7000.00	- 10,000.00	10,000.00	- and over
	1% of such wages		10.00 + 2% of excess over 1000.00		50.00 + 3% of excess over 3000.00		110.00 + 4% of excess over 5000.00		190.00 + 5% of excess over 7000.00		340.00 + 6% of excess over 10,000.00	
<b>DAILY (MISC.)</b>	0	- 2.75	2.75	- 8.22	8.22	- 13.70	13.70	- 19.18	19.18	- 27.40	27.40	- and over
	1% of such wages		.03 + 2% of excess over 2.75		.14 + 3% of excess over 8.22		.30 + 4% of excess over 13.70		.52 + 5% of excess over 19.18		.93 + 6% of excess over 27.40	

\*After deductions allowed under Table E.

# TABLE G

## PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING\*

WAGES PAID	MARRIED FILING JOINT RETURN (both spouses having income) OR MARRIED FILING SEPARATE RETURN											
	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER
<b>WEEKLY</b>	0	- 9.50	9.50	- 29.00	29.00	- 48.00	48.00	- 67.50	67.50	- 96.00	96.00	- and over
	1% of such wages		.10	+ 2% of excess	.48	+ 3% of excess	1.06	+ 4% of excess	1.83	+ 5% of excess	3.27	+ 6% of excess
			over 9.50		over 29.00		over 48.00		over 67.50		over 96.00	
<b>BI-WEEKLY</b>	0	- 19.00	19.00	- 57.50	57.50	- 96.00	96.00	- 135.00	135.00	- 192.00	192.00	- and over
	1% of such wages		.19	+ 2% of excess	.96	+ 3% of excess	2.12	+ 4% of excess	3.65	+ 5% of excess	6.54	+ 6% of excess
			over 19.00		over 57.50		over 96.00		over 135.00		over 192.00	
<b>SEMI-MONTHLY</b>	0	- 21.00	21.00	- 62.50	62.50	- 104.00	104.00	- 146.00	146.00	- 208.00	208.00	- and over
	1% of such wages		.21	+ 2% of excess	1.04	+ 3% of excess	2.29	+ 4% of excess	3.96	+ 5% of excess	7.08	+ 6% of excess
			over 21.00		over 62.50		over 104.00		over 146.00		over 208.00	
<b>MONTHLY</b>	0	- 41.50	41.50	- 125.00	125.00	- 208.00	208.00	- 292.00	292.00	- 417.00	417.00	- and over
	1% of such wages		.42	+ 2% of excess	2.08	+ 3% of excess	4.58	+ 4% of excess	7.92	+ 5% of excess	14.17	+ 6% of excess
			over 41.50		over 125.00		over 208.00		over 292.00		over 417.00	
<b>QUARTERLY</b>	0	- 125.00	125.00	- 375.00	375.00	- 625.00	625.00	- 875.00	875.00	- 1250.00	1250.00	- and over
	1% of such wages		1.25	+ 2% of excess	6.25	+ 3% of excess	13.75	+ 4% of excess	23.75	+ 5% of excess	42.50	+ 6% of excess
			over 125.00		over 375.00		over 625.00		over 875.00		over 1250.00	
<b>SEMI-ANNUAL</b>	0	- 250.00	250.00	- 750.00	750.00	- 1250.00	1250.00	- 1750.00	1750.00	- 2500.00	2500.00	- and over
	1% of such wages		2.50	+ 2% of excess	12.50	+ 3% of excess	27.50	+ 4% of excess	47.50	+ 5% of excess	85.00	+ 6% of excess
			over 250.00		over 750.00		over 1250.00		over 1750.00		over 2500.00	
<b>ANNUAL</b>	0	- 500.00	500.00	- 1500.00	1500.00	- 2500.00	2500.00	- 3500.00	3500.00	- 5000.00	5000.00	- and over
	1% of such wages		5.00	+ 2% of excess	25.00	+ 3% of excess	55.00	+ 4% of excess	95.00	+ 5% of excess	170.00	+ 6% of excess
			over 500.00		over 1500.00		over 2500.00		over 3500.00		over 5000.00	
<b>DAILY (MISC.)</b>	0	- 1.37	1.37	- 4.11	4.11	- 6.85	6.85	- 9.59	9.59	- 13.70	13.70	- and over
	1% of such wages		.01	+ 2% of excess	.07	+ 3% of excess	.15	+ 4% of excess	.26	+ 5% of excess	.47	+ 6% of excess
			over 1.37		over 4.11		over 6.85		over 9.59		over 13.70	

\*After deductions allowed under Table .

# TABLE H

## PERCENTAGE METHOD FOR COMPUTING TAX ON WAGES SUBJECT TO WITHHOLDING\*

WAGES PAID	SINGLE INDIVIDUAL											
	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER	AT LEAST	BUT NOT OVER
<b>WEEKLY</b>	0	- 14.50	14.50	- 43.50	43.50	- 72.00	72.00	- 101.00	101.00	- 135.00	135.00	- and over
	1% of such wages		.14	+ 2% of excess	.72	+ 3% of excess	1.59	+ 4% of excess	2.74	+ 5% of excess	4.42	+ 6% of excess
			over 14.50		over 43.50		over 72.00		over 101.00		over 135.00	
<b>BI-WEEKLY</b>	0	- 29.00	29.00	- 86.50	86.50	- 144.00	144.00	- 202.00	202.00	- 269.00	269.00	- and over
	1% of such wages		.29	+ 2% of excess	1.44	+ 3% of excess	3.17	+ 4% of excess	5.48	+ 5% of excess	8.85	+ 6% of excess
			over 29.00		over 86.50		over 144.00		over 202.00		over 269.00	
<b>SEMI-MONTHLY</b>	0	- 31.00	31.00	- 93.50	93.50	- 156.00	156.00	- 219.00	219.00	- 292.00	292.00	- and over
	1% of such wages		.31	+ 2% of excess	1.56	+ 3% of excess	3.44	+ 4% of excess	5.94	+ 5% of excess	9.58	+ 6% of excess
			over 31.00		over 93.50		over 156.00		over 219.00		over 292.00	
<b>MONTHLY</b>	0	- 62.50	62.50	- 187.00	187.00	- 312.00	312.00	- 437.00	437.00	- 583.00	583.00	- and over
	1% of such wages		.62	+ 2% of excess	3.12	+ 3% of excess	6.87	+ 4% of excess	11.87	+ 5% of excess	19.17	+ 6% of excess
			over 62.50		over 187.00		over 312.00		over 437.00		over 583.00	
<b>QUARTERLY</b>	0	- 187.50	187.50	- 562.50	562.50	- 937.50	937.50	- 1312.00	1312.50	- 1750.00	1750.00	- and over
	1% of such wages		1.88	+ 2% of excess	9.38	+ 3% of excess	20.63	+ 4% of excess	35.63	+ 5% of excess	57.50	+ 6% of excess
			over 187.50		over 562.50		over 937.50		over 1312.50		over 1750.00	
<b>SEMI-ANNUAL</b>	0	- 375.00	375.00	- 1125.00	1125.00	- 1875.00	1875.00	- 2625.00	2625.00	- 3500.00	3500.00	- and over
	1% of such wages		3.75	+ 2% of excess	18.75	+ 3% of excess	41.25	+ 4% of excess	71.25	+ 5% of excess	115.00	+ 6% of excess
			over 375.00		over 1125.00		over 1875.00		over 2625.00		over 3500.00	
<b>ANNUAL</b>	0	- 750.00	750.00	- 2250.00	2250.00	- 3750.00	3750.00	- 5250.00	5250.00	- 7000.00	7000.00	- and over
	1% of such wages		7.50	+ 2% of excess	37.50	+ 3% of excess	82.50	+ 4% of excess	142.50	+ 5% of excess	230.00	+ 6% of excess
			over 750.00		over 2250.00		over 3750.00		over 5250.00		over 7000.00	
<b>DAILY (MISC.)</b>	0	- 2.05	2.05	- 6.16	6.16	- 10.27	10.27	- 14.38	14.38	- 19.18	19.18	- and over
	1% of such wages		.02	+ 2% of excess	.10	+ 3% of excess	.23	+ 4% of excess	.39	+ 5% of excess	.63	+ 6% of excess
			over 2.05		over 6.16		over 10.27		over 14.38		over 19.18	

\*After deductions allowed under Table .

## FORMS

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[G-7/Schedule B Quarterly Return for Semi-weekly Payers](#)

[G-7 Quarterly Return for Monthly Payers](#)

[G-7 Quarterly Return for Quarterly Payers](#)

[GA-V Withholding Payment Voucher](#)

[G-1003 Income Statement Transmittal](#)

[G-4 Employee's Withholding Allowance Certificate](#)

[G-4P Withholding Certificate for Pension or Annuity Payments](#)

[G-2RP Withholding on Sale of Real Property](#)

[G-2-A Withholding on Distributions to Nonresident Members/Shareholders](#)

[IT-550 Claim for Refund of Georgia Income Tax Erroneously or Illegally Collected](#)

[G-5\(B\) Withholding Account Change or Delete Form](#)

[TSD-10 Application for Tax Clearance Certificate](#)

## DEPARTMENT OF REVENUE RESOURCES

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For additional information regarding Georgia withholding tax reporting and payment requirements, you may contact the Taxpayer Services Division at (404) 417-3210 or P. O. Box 49432, Atlanta, GA 30359. You may also contact one of the Regional Offices listed below.

Albany Regional Office  
1105-D W. Broad Ave.  
Albany, GA 31707  
229-430-4241

Athens Regional Office  
190 Ben Burton Circle  
Bogart, GA 30622  
706-542-6058

Augusta Regional Office  
130 Davis Road  
Martinez, GA 30907-2386  
706-651-7600

Columbus Regional Office  
1501 13th Street,  
Suite A  
Columbus, GA 31901  
706-649-7451

Douglas Regional Office  
1214 N. Peterson Ave.,  
Suite I  
Douglas, GA 31533  
912-389-4094

Lithia Springs Regional Office  
351 Thornton Road,  
Suite 101  
Lithia Springs, GA 30122  
770-732-5812

Macon Regional Office  
630 North Avenue,  
Suite B  
Macon, GA 31211-1493  
478-751-6015

North East Metro Office  
1800 Century Blvd  
Atlanta, GA 30345  
404-417-6605

Rome Regional Office  
1401 Dean Street,  
Suite E  
Rome, GA 30161-6494  
706-295-6667

Savannah Regional Office  
6606 Abercorn Street  
Room 220  
Savannah, GA 31405  
912-356-2140

South Atlanta Metro Office  
4245 International Pkwy  
Suite B  
Hapeville, GA 30354-3919  
404-968-0480