

SAGINAW, MICHIGAN WITHHOLDING TAX GUIDE

PLEASE NOTE:

**EFFECTIVE JANUARY 1, 2005, THE PERSONAL AND DEPENDENCY
EXEMPTION
ALLOWANCE OF THE SAGINAW INCOME TAX WILL CHANGE FROM \$1000
TO \$750.
THE INSTRUCTIONS AND EXAMPLES BELOW INCORPORATE THE
EXEMPTION CHANGE.**

WHO MUST WITHHOLD

An employer who: has a location in the city; or is doing business in the city even though the employer has no location in the city; is required to withhold Saginaw income tax.

An employer is any "individual, partnership, association, corporation, nonprofit organization, governmental body or unit or agency, or any other entity . . . that employs one or more persons on a salary, bonus, wage, commission or other basis, whether or not the employer is in a business."

Example: A construction firm from Ohio is doing work in Saginaw. Even though it has no Saginaw business location, the firm is required to withhold.

An employer who has locations both in and out of the city must withhold from all employees working in the city, and from all Saginaw residents working outside the city.

A nonprofit organization in the city is required to withhold from its employees (even though it is not engaging in business activity in the usual sense).

WITHHOLDING AS A CONVENIENCE TO EMPLOYEE

Saginaw encourages employers who are not required to withhold Saginaw income tax to register and withhold for the convenience of their Saginaw resident employees. Convenience withholders must comply with the registration and filing requirements of the Saginaw Income Tax Ordinance.

REGISTRATION

Every employer required to withhold Saginaw income tax must register by filing Form S-SS-4, Employer's Withholding Registration. Forms are available at www.saginaw-mi.com.

Enter the following information on Form S-SS-4:

- 1) Federal Employer Identification Number (FEIN), trade name of the employer;
 - 2) The correct mailing address for forms and correspondence;
 - 3) Type of ownership and telephone number;
 - 4) The approximate number of employees;
 - 5) The date the employer started business and the date of the first payroll subject to Saginaw income tax withholding;
 - 6) Signature and title of the responsible person. (Print the name of the individual signing the form under the signature.)
- The employer's account number for Saginaw is their FEIN. An employer must immediately advise the city of a newly

assigned FEIN by filing a Notice of Change or Discontinuance, Form S-6-IT.

Send the completed registration form to:
Saginaw Income Tax Office
1315 S Washington Ave
Saginaw, MI 48601

FROM WHOM TO WITHHOLD

Employers are required to withhold from the following employees:

- 1) All residents of Saginaw whether or not they work inside Saginaw; and
- 2) All nonresidents of Saginaw who have Saginaw as their predominant place of employment (see below).

An employee is anyone from whom an employer withholds either federal income tax or social security tax.

SW-4 FORMS REQUIRED

To determine each employee's place of residence and predominant place of employment an employer must have each employee fill out an Employee Withholding Certificate, Form SW-4. Only one Form SW-4 is required for each employee, even though the employee may be subject to withholding for two cities.

When properly filled out, Form SW-4 provides the employee's city of residence and the two cities or communities in which the employee earns the greatest percentage of compensation from the employer. Most employees will only have one city of employment and will circle 100% as the percentage of compensation earned in that city. Form SW-4 is also the employee's statement of the number of dependency exemptions claimed. Employers withholding for Saginaw may obtain SW-4 forms from the city. The SW-4 form is also available on the Saginaw website.

Do not mail SW-4 forms to the city; these are for the employer's use and must be retained in the employer's files.

FROM WHAT COMPENSATION TO WITHHOLD

The Saginaw Income Tax Ordinance requires that Saginaw income tax be withheld from:

- 1) All compensation (salaries, wages, commissions, severance pay, bonuses, etc.) of a Saginaw resident for services rendered or work performed regardless of whether such services or work are performed in or out of the city; and
- 2) All compensation of a nonresident for services rendered or work performed in Saginaw where Saginaw is the predominant place of employment.

Vacation, holiday, sick, severance and bonus pay to nonresidents who perform part but not all of their work or services in Saginaw are taxable in the same ratio as their normal activities.

Example: A nonresident employee who is subject to withholding on 60% of their earnings, because 60% of their work is performed in Saginaw, is also subject to withholding on 60% of their vacation, holiday, sick pay, severance pay, bonus pay or wage payments during periods of sickness.

PAYMENTS NOT SUBJECT TO WITHHOLDING

Withholding does not apply to:

- 1) Wages paid domestic help;
- 2) Fees paid independent contractors who are not employees;
- 3) Payment to a nonresident employee for work or services performed in Saginaw, if the predominant place of employment is not Saginaw;
- 4) Payment to a nonresident employee for work or services rendered outside of Saginaw;
- 5) Pensions and annuities, worker's compensation and similar benefits;
- 6) Amounts paid for sickness, personal injury or disability (so called excludable sick pay) to the same extent that these amounts are exempt from federal income tax, but the employer must withhold from such payments if federal tax is withheld;
- 7) Amounts paid to an employee as reimbursement for expenses incurred in performing services.

An individual with income described in items 1, 2 and 3 above is not subject to withholding on such income. The individual is nevertheless required to file an annual return and report such income if the individual is a Saginaw resident, or is a nonresident earning such income in Saginaw.

INCOME TAX WITHHOLDING RATES

The Saginaw income tax rate for residents is 1.5% (multiply by .015).

The Saginaw income tax rate for nonresidents is 0.75% (multiply by .0075).

CALCULATING THE AMOUNT TO WITHHOLD

The Saginaw City Income Tax is a straight percentage on compensation after an adjustment for personal and dependency exemptions. Each exemption is valued at \$750.00 per year. For the various pay periods the exemption translates to the amounts in the table below.

Weekly \$14.42
Bi-weekly \$28.84
Semi-monthly \$31.25
Monthly \$62.50
Per diem \$ 2.05

Exemptions are allowed for the employee and spouse. Additional exemptions are allowed if either the employee or spouse is 65 years of age or older, or blind (this is different from the federal rule). Individuals who may be claimed as an exemption on the individual return of another may still have a personal exemption for themselves (this is different from the federal rule). Exemptions for dependents other than the ones referred to above are governed by applicable federal rules.

The amounts in the preceding table are used to adjust gross pay for payroll withholding. The adjustment is the number of exemptions on Form SW-4 multiplied by the exemption value. On a weekly payroll for a wage earner with three (3) exemptions, the adjustment is 3 times \$14.42, or \$43.26.

EXAMPLE: Gross pay is \$200.00 per week and the wage earner lives in Saginaw and has 3 exemptions. The amount taxed is \$200.00 minus \$43.26, or \$156.74. Apply the 1.5% resident rate (.015 times \$156.74), and withhold \$2.03 from the employee for the week.

The above method is applicable to all City of Saginaw withholding for regular payrolls. Withholding tax tables follow these instructions.

For bonuses or other taxable earnings paid in addition to regular payroll, do not adjust for exemptions. Withhold the correct tax percentage from the entire bonus or other taxable earnings amount.

COMPUTER PREPARATION OF PAYROLL

Since hardware and software used to compute income tax withholding varies, it is impossible to give an actual program with which to compute Saginaw withholding. The following is a description of the most commonly used method to compute income tax withholding.

- 1) Multiply gross earnings by the percent earned in Grand Rapids for nonresidents or use gross earnings for residents.
- 2) Multiply number of exemptions by the appropriate exemption value:

Weekly \$14.42
Bi-Weekly \$28.84
Semi-Monthly \$31.25
Monthly \$62.50
Per Diem \$ 2.05

- 3) Subtract the result of Step 2 from the result of Step 1.
- 4) Multiply the result from Step 3 by:
 - a. 1.5% for residents; or
 - b. 0.75% for nonresidents.

RESIDENT – JOB IN OTHER CITY LEVYING A TAX

When a resident works at a job in a city other than Saginaw and the other city levies an income tax, the employer must withhold separately for both Saginaw and the other city. The rate of income tax to be withheld for Saginaw depends on the tax rate of the other city. If the nonresident tax rate of the other city is less than 0.75%, compute the Saginaw withholding rate by subtracting the other city's nonresident tax rate from 1.5%. If the other city's nonresident tax rate is 0.75% or higher, withhold Saginaw tax at the rate of 0.75%.

NONRESIDENT – JOB PARTLY IN SAGINAW

If a nonresident of Saginaw works less than 100% of the time within the City of Saginaw for an employer, the amount withheld should be based only on wages earned in Saginaw. If gross pay is \$200.00 and only 60% of the employee's work is in Saginaw, the gross pay for Saginaw tax purposes is 60% of \$200.00 or \$120.00. In this example, compute the amount to be withheld for Saginaw as if the employee earned \$120.00 gross pay.

NONRESIDENT – PREDOMINANT PLACE OF EMPLOYMENT

Nonresidents of Saginaw are subject to withholding only if Saginaw is their predominant place of employment.

The Ordinance defines predominant place of employment as "that city imposing a tax under a uniform city income tax ordinance other than the city of residence, in which the employee estimates he will earn the greatest percentage of his compensation from the employer, which percentage is 25% or more."

Saginaw is a nonresident's predominant place of employment if:

- 1) The nonresident employee earns a greater percentage of compensation in Saginaw than any other Michigan city with an income tax, except the employee's city of residence; and
- 2) This greater percentage constitutes 25% or more of the nonresident employee's total compensation from the employer.

An employee can have only one predominant place of employment.

PAYING THE TAX WITHHELD

All employers are now required to use our withholding website, www.municconnect.com. If you need to be assigned a PIN, please contact our office at 989.759.1655. The **pre-printed forms available on this website must be used** whenever possible. If the preprinted data is incorrect, mark through the errors and write in the correct information. Always be sure the correct withholding period is entered on the deposit form.

FORM S-501 - EMPLOYER'S MONTHLY DEPOSIT

A monthly deposit is required for each month in which the amount withheld exceeds \$100.00. Employers who remit monthly must use Form S-501, Employer's Monthly Deposit, for the first and second month of each calendar quarter. Form S-501 is never used for the third month of a quarter. Use Form S-941, Employer's Quarterly Return of Income Tax Withheld, for the third month of a quarter.

FORM S-941 - EMPLOYER'S QUARTERLY RETURN

Every employer must file a Form S-941, Employer's Quarterly Return of Income Tax Withheld, for each calendar quarter. Form S-941 must be filed even if no tax was withheld during a quarter or when all tax withheld was previously paid on Forms S-501 for the quarter. Remit the remaining balance of Saginaw tax withheld for a quarter with Form S-941.

SEND ALL DEPOSITS DIRECTLY TO:

Saginaw City Income Tax
PO Box 5081
Saginaw, MI 48605-5081

MAKE CHECKS PAYABLE TO:

Saginaw City Treasurer

DUE DATES

Each withholding deposit is due on the last day of the month following the month in which the tax withheld exceeds \$100. Each quarterly return is due on the last day of the month following the end of the quarter.

Example:

S-501 Monthly Deposit for January is due February 28 (or 29).

S-501 Monthly Deposit for February is due March 31.

S-941 Quarterly Return for 1st calendar quarter is due April 30.

CORRECTION OF ERRORS

Employer's errors of over or under withholding should be corrected as follows:

- 1) If an error is discovered in the same quarter in which it was made, the employer shall make the necessary adjustment on a subsequent payment. Only the corrected amount should be included in the quarterly return to the city;
- 2) If an error is discovered in a subsequent quarter of the same calendar year, the employer shall make the necessary adjustment on a subsequent payment and report it as an adjustment on the next quarterly return;
- 3) If an error is discovered in the following calendar year, the employer shall notify the Income Tax Department of the error by filing an amended SW-3 including corrected W-2 forms (W-2C), if applicable, and:
 - a) Pay any additional tax due; or
 - b) Make a written request for refund of an overpayment including a specific explanation of the error.

Overpayments of withholding **will not** be credited toward tax due in future years.

ANNUAL REPORTS

An Employer's Annual Reconciliation of Income Tax Withheld, Form SW-3, is required to be filed by last day of February of the following year. A W-2 form for each employee subject to Saginaw income tax withholding must be included with Form SW-3. Form SW-3 is in the annual withholding tax booklet and is also available on the City of Saginaw withholding website.

A federal Form W-2 must be filed for each employee subject to Saginaw income tax whether the tax was withheld or not.

The W-2 must provide the following information:

- 1) The name, address and federal identification number of the withholding employer.
- 2) The name, home address and social security number of the employee.
- 3) The total gross wages paid the employee for the year **even if the total wages did not have Saginaw tax withheld.**
- 4) The total Saginaw tax withheld for the year. **The amount of tax withheld must be clearly labeled as being Saginaw income tax withheld, and the label must be in the appropriate box on the Wage and Tax Statement, Form W-2.** Failure to properly and clearly label the Saginaw tax withheld makes the W-2 form unacceptable. Improperly labeled W-2 forms do not satisfy the withholding tax reporting requirements of the Saginaw Income Tax Ordinance, and will not be accepted as the basis for a refund when attached to an individual's Saginaw income tax return.

An employer may submit magnetic media (3.25 inch floppy disk or CDROM) in lieu of paper W-2s. An employer may also e-file. Information and specifications about filing via magnetic media is available in the City's website.

SALE OR DISCONTINUANCE OF BUSINESS

An employer who sells or discontinues business must file a Notice of Change or Discontinuance Form S-6-IT. This form is available on the City's website.

An employer who goes out of business or permanently ceases to be an employer must file W-2s and a SW-3 by the date the final withholding payment is due.

ANY FURTHER QUESTIONS

The City Council adopted Rules and Regulations that supplement the Income Tax Ordinance. Please refer to the Michigan City Income Tax Act of 1964, available as a link on the City of Saginaw website. In case of a variance between the Michigan City Income Tax Act and the Saginaw Income Tax Ordinance, the Act prevails.

Mail all returns and remittances to:
Saginaw Income Tax Office
City of Saginaw
Saginaw, Michigan 4860F

Questions and requests for forms should be sent to the address above. Requests may also be made via telephone. The Income Tax Department telephone number is (989) 759-1650.

INTERNET ACCESS TO FORMS AND INSTRUCTIONS

Income tax forms, instructions and additional information are available in the Income Tax Department section of the City of Saginaw website.

The website address is www.saginaw-mi.com.

SAGINAW INCOME TAX WITHHOLDING TABLES

WEEKLY PAYROLL PERIOD

THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
0	10	0.08	0.04																
10	20	0.23	0.11	0.01															
20	30	0.38	0.19	0.16	0.08														
30	40	0.53	0.26	0.31	0.15	0.09	0.05												
40	50	0.68	0.34	0.46	0.23	0.24	0.12	0.03	0.01										
50	60	0.83	0.41	0.61	0.30	0.39	0.20	0.18	0.09										
60	70	0.98	0.49	0.76	0.38	0.54	0.27	0.33	0.16	0.11	0.05								
70	80	1.13	0.56	0.91	0.45	0.69	0.35	0.48	0.24	0.26	0.13	0.04	0.02						
80	90	1.28	0.64	1.06	0.53	0.84	0.42	0.63	0.31	0.41	0.20	0.19	0.10						
90	100	1.43	0.71	1.21	0.60	0.99	0.50	0.78	0.39	0.56	0.28	0.34	0.17	0.13	0.06				
100	110	1.58	0.79	1.36	0.68	1.14	0.57	0.93	0.46	0.71	0.35	0.49	0.25	0.28	0.14	0.06	0.03		
110	120	1.73	0.86	1.51	0.75	1.29	0.65	1.08	0.54	0.86	0.43	0.64	0.32	0.43	0.21	0.21	0.11		
120	130	1.88	0.94	1.66	0.83	1.44	0.72	1.23	0.61	1.01	0.50	0.79	0.40	0.58	0.29	0.36	0.18	0.14	0.07
130	140	2.03	1.01	1.81	0.90	1.59	0.80	1.38	0.69	1.16	0.58	0.94	0.47	0.73	0.36	0.51	0.26	0.29	0.15
140	150	2.18	1.09	1.96	0.98	1.74	0.87	1.53	0.76	1.31	0.65	1.09	0.55	0.88	0.44	0.66	0.33	0.44	0.22
150	160	2.33	1.16	2.11	1.05	1.89	0.95	1.68	0.84	1.46	0.73	1.24	0.62	1.03	0.51	0.81	0.41	0.59	0.30
160	170	2.48	1.24	2.26	1.13	2.04	1.02	1.83	0.91	1.61	0.80	1.39	0.70	1.18	0.59	0.96	0.48	0.74	0.37
170	180	2.63	1.31	2.41	1.20	2.19	1.10	1.98	0.99	1.76	0.88	1.54	0.77	1.33	0.66	1.11	0.56	0.89	0.45
180	190	2.78	1.39	2.56	1.28	2.34	1.17	2.13	1.06	1.91	0.95	1.69	0.85	1.48	0.74	1.26	0.63	1.04	0.52
190	200	2.93	1.46	2.71	1.35	2.49	1.25	2.28	1.14	2.06	1.03	1.84	0.92	1.63	0.81	1.41	0.71	1.19	0.60
200	210	3.08	1.54	2.86	1.43	2.64	1.32	2.43	1.21	2.21	1.10	1.99	1.00	1.78	0.89	1.56	0.78	1.34	0.67
210	220	3.23	1.61	3.01	1.50	2.79	1.40	2.58	1.29	2.36	1.18	2.14	1.07	1.93	0.96	1.71	0.86	1.49	0.75
220	230	3.38	1.69	3.16	1.58	2.94	1.47	2.73	1.36	2.51	1.25	2.29	1.15	2.08	1.04	1.86	0.93	1.64	0.82
230	240	3.53	1.76	3.31	1.65	3.09	1.55	2.88	1.44	2.66	1.33	2.44	1.22	2.23	1.11	2.01	1.01	1.79	0.90
240	250	3.68	1.84	3.46	1.73	3.24	1.62	3.03	1.51	2.81	1.40	2.59	1.30	2.38	1.19	2.16	1.08	1.94	0.97
250	260	3.83	1.91	3.61	1.80	3.39	1.70	3.18	1.59	2.96	1.48	2.74	1.37	2.53	1.26	2.31	1.16	2.09	1.05
260	270	3.98	1.99	3.76	1.88	3.54	1.77	3.33	1.66	3.11	1.55	2.89	1.45	2.68	1.34	2.46	1.23	2.24	1.12
270	280	4.13	2.06	3.91	1.95	3.69	1.85	3.48	1.74	3.26	1.63	3.04	1.52	2.83	1.41	2.61	1.31	2.39	1.20
280	290	4.28	2.14	4.06	2.03	3.84	1.92	3.63	1.81	3.41	1.70	3.19	1.60	2.98	1.49	2.76	1.38	2.54	1.27
290	300	4.43	2.21	4.21	2.10	3.99	2.00	3.78	1.89	3.56	1.78	3.34	1.67	3.13	1.56	2.91	1.46	2.69	1.35
300	310	4.58	2.29	4.36	2.18	4.14	2.07	3.93	1.96	3.71	1.85	3.49	1.75	3.28	1.64	3.06	1.53	2.84	1.42
310	320	4.73	2.36	4.51	2.25	4.29	2.15	4.08	2.04	3.86	1.93	3.64	1.82	3.43	1.71	3.21	1.61	2.99	1.50
320	330	4.88	2.44	4.66	2.33	4.44	2.22	4.23	2.11	4.01	2.00	3.79	1.90	3.58	1.79	3.36	1.68	3.14	1.57
330	340	5.03	2.51	4.81	2.40	4.59	2.30	4.38	2.19	4.16	2.08	3.94	1.97	3.73	1.86	3.51	1.76	3.29	1.65
340	350	5.18	2.59	4.96	2.48	4.74	2.37	4.53	2.26	4.31	2.15	4.09	2.05	3.88	1.94	3.66	1.83	3.44	1.72
350	360	5.33	2.66	5.11	2.55	4.89	2.45	4.68	2.34	4.46	2.23	4.24	2.12	4.03	2.01	3.81	1.91	3.59	1.80
360	370	5.48	2.74	5.26	2.63	5.04	2.52	4.83	2.41	4.61	2.30	4.39	2.20	4.18	2.09	3.96	1.98	3.74	1.87
370	380	5.63	2.81	5.41	2.70	5.19	2.60	4.98	2.49	4.76	2.38	4.54	2.27	4.33	2.16	4.11	2.06	3.89	1.95
380	390	5.78	2.89	5.56	2.78	5.34	2.67	5.13	2.56	4.91	2.45	4.69	2.35	4.48	2.24	4.26	2.13	4.04	2.02
390	400	5.93	2.96	5.71	2.85	5.49	2.75	5.28	2.64	5.06	2.53	4.84	2.42	4.63	2.31	4.41	2.21	4.19	2.10
400	410	6.08	3.04	5.86	2.93	5.64	2.82	5.43	2.71	5.21	2.60	4.99	2.50	4.78	2.39	4.56	2.28	4.34	2.17
410	420	6.23	3.11	6.01	3.00	5.79	2.90	5.58	2.79	5.36	2.68	5.14	2.57	4.93	2.46	4.71	2.36	4.49	2.25
420	430	6.38	3.19	6.16	3.08	5.94	2.97	5.73	2.86	5.51	2.75	5.29	2.65	5.08	2.54	4.86	2.43	4.64	2.32
430	440	6.53	3.26	6.31	3.15	6.09	3.05	5.88	2.94	5.66	2.83	5.44	2.72	5.23	2.61	5.01	2.51	4.79	2.40
440	450	6.68	3.34	6.46	3.23	6.24	3.12	6.03	3.01	5.81	2.90	5.59	2.80	5.38	2.69	5.16	2.58	4.94	2.47
450	460	6.83	3.41	6.61	3.30	6.39	3.20	6.18	3.09	5.96	2.98	5.74	2.87	5.53	2.76	5.31	2.66	5.09	2.55
460	470	6.98	3.49	6.76	3.38	6.54	3.27	6.33	3.16	6.11	3.05	5.89	2.95	5.68	2.84	5.46	2.73	5.24	2.62
470	480	7.13	3.56	6.91	3.45	6.69	3.35	6.48	3.24	6.26	3.13	6.04	3.02	5.83	2.91	5.61	2.81	5.39	2.70
480	490	7.28	3.64	7.06	3.53	6.84	3.42	6.63	3.31	6.41	3.20	6.19	3.10	5.98	2.99	5.76	2.88	5.54	2.77
490	500	7.43	3.71	7.21	3.60	6.99	3.50	6.78	3.39	6.56	3.28	6.34	3.17	6.13	3.06	5.91	2.96	5.69	2.85
500	510	7.58	3.79	7.36	3.68	7.14	3.57	6.93	3.46	6.71	3.35	6.49	3.25	6.28	3.14	6.06	3.03	5.84	2.92
510	520	7.73	3.86	7.51	3.75	7.29	3.65	7.08	3.54	6.86	3.43	6.64	3.32	6.43	3.21	6.21	3.11	5.99	3.00
520	530	7.88	3.94	7.66	3.83	7.44	3.72	7.23	3.61	7.01	3.50	6.79	3.40	6.58	3.29	6.36	3.18	6.14	3.07
530	540	8.03	4.01	7.81	3.90	7.59	3.80	7.38	3.69	7.16	3.58	6.94	3.47	6.73	3.36	6.51	3.26	6.29	3.15
540	550	8.18	4.09	7.96	3.98	7.74	3.87	7.53	3.76	7.31	3.65	7.09	3.55	6.88	3.44	6.66	3.33	6.44	3.22
550	560	8.33	4.16	8.11	4.05	7.89	3.95	7.68	3.84	7.46	3.73	7.24	3.62	7.03	3.51	6.81	3.41	6.59	3.30
560	570	8.48	4.24	8.26	4.13	8.04	4.02	7.83	3.91	7.61	3.80	7.39	3.70	7.18	3.59	6.96	3.48	6.74	3.37
570	580	8.63	4.31	8.41	4.20	8.19	4.10	7.98	3.99	7.76	3.88	7.54	3.77	7.33	3.66	7.11	3.56	6.89	3.45
580	590	8.78	4.39	8.56	4.28	8.34	4.17	8.13	4.06	7.91	3.95	7.69	3.85	7.48	3.74	7.26	3.63	7.04	3.52
590	600	8.93	4.46	8.71	4.35	8.49	4.25	8.28	4.14	8.06	4.03	7.84	3.92	7.63	3.81	7.41	3.71	7.19	3.60

SAGINAW INCOME TAX WITHHOLDING TABLES
BI-WEEKLY PAYROLL PERIOD

THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE: AT LEAST BUT LESS THAN		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR
		1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%
0	20	0.15	0.08																
20	40	0.45	0.23	0.02	0.01														
40	60	0.75	0.38	0.32	0.16														
60	80	1.05	0.53	0.62	0.31	0.18	0.09												
80	100	1.35	0.68	0.92	0.46	0.48	0.24	0.05	0.03										
100	120	1.65	0.83	1.22	0.61	0.78	0.39	0.35	0.18										
120	140	1.95	0.98	1.52	0.76	1.08	0.54	0.65	0.33	0.22	0.11								
140	160	2.25	1.13	1.82	0.91	1.38	0.69	0.95	0.48	0.52	0.26	0.09	0.04						
160	180	2.55	1.28	2.12	1.06	1.68	0.84	1.25	0.63	0.82	0.41	0.39	0.19						
180	200	2.85	1.43	2.42	1.21	1.98	0.99	1.55	0.78	1.12	0.56	0.69	0.34	0.25	0.13				
200	220	3.15	1.58	2.72	1.36	2.28	1.14	1.85	0.93	1.42	0.71	0.99	0.49	0.55	0.28	0.12	0.06		
220	240	3.45	1.73	3.02	1.51	2.58	1.29	2.15	1.08	1.72	0.86	1.29	0.64	0.85	0.43	0.42	0.21		
240	260	3.75	1.88	3.32	1.66	2.88	1.44	2.45	1.23	2.02	1.01	1.59	0.79	1.15	0.58	0.72	0.36	0.29	0.14
260	280	4.05	2.03	3.62	1.81	3.18	1.59	2.75	1.38	2.32	1.16	1.89	0.94	1.45	0.73	1.02	0.51	0.59	0.29
280	300	4.35	2.18	3.92	1.96	3.48	1.74	3.05	1.53	2.62	1.31	2.19	1.09	1.75	0.88	1.32	0.66	0.89	0.44
300	320	4.65	2.33	4.22	2.11	3.78	1.89	3.35	1.68	2.92	1.46	2.49	1.24	2.05	1.03	1.62	0.81	1.19	0.59
320	340	4.95	2.48	4.52	2.26	4.08	2.04	3.65	1.83	3.22	1.61	2.79	1.39	2.35	1.18	1.92	0.96	1.49	0.74
340	360	5.25	2.63	4.82	2.41	4.38	2.19	3.95	1.98	3.52	1.76	3.09	1.54	2.65	1.33	2.22	1.11	1.79	0.89
360	380	5.55	2.78	5.12	2.56	4.68	2.34	4.25	2.13	3.82	1.91	3.39	1.69	2.95	1.48	2.52	1.26	2.09	1.04
380	400	5.85	2.93	5.42	2.71	4.98	2.49	4.55	2.28	4.12	2.06	3.69	1.84	3.25	1.63	2.82	1.41	2.39	1.19
400	420	6.15	3.08	5.72	2.86	5.28	2.64	4.85	2.43	4.42	2.21	3.99	1.99	3.55	1.78	3.12	1.56	2.69	1.34
420	440	6.45	3.23	6.02	3.01	5.58	2.79	5.15	2.58	4.72	2.36	4.29	2.14	3.85	1.93	3.42	1.71	2.99	1.49
440	460	6.75	3.38	6.32	3.16	5.88	2.94	5.45	2.73	5.02	2.51	4.59	2.29	4.15	2.08	3.72	1.86	3.29	1.64
460	480	7.05	3.53	6.62	3.31	6.18	3.09	5.75	2.88	5.32	2.66	4.89	2.44	4.45	2.23	4.02	2.01	3.59	1.79
480	500	7.35	3.68	6.92	3.46	6.48	3.24	6.05	3.03	5.62	2.81	5.19	2.59	4.75	2.38	4.32	2.16	3.89	1.94
500	520	7.65	3.83	7.22	3.61	6.78	3.39	6.35	3.18	5.92	2.96	5.49	2.74	5.05	2.53	4.62	2.31	4.19	2.09
520	540	7.95	3.98	7.52	3.76	7.08	3.54	6.65	3.33	6.22	3.11	5.79	2.89	5.35	2.68	4.92	2.46	4.49	2.24
540	560	8.25	4.13	7.82	3.91	7.38	3.69	6.95	3.48	6.52	3.26	6.09	3.04	5.65	2.83	5.22	2.61	4.79	2.39
560	580	8.55	4.28	8.12	4.06	7.68	3.84	7.25	3.63	6.82	3.41	6.39	3.19	5.95	2.98	5.52	2.76	5.09	2.54
580	600	8.85	4.43	8.42	4.21	7.98	3.99	7.55	3.78	7.12	3.56	6.69	3.34	6.25	3.13	5.82	2.91	5.39	2.69
600	620	9.15	4.58	8.72	4.36	8.28	4.14	7.85	3.93	7.42	3.71	6.99	3.49	6.55	3.28	6.12	3.06	5.69	2.84
620	640	9.45	4.73	9.02	4.51	8.58	4.29	8.15	4.08	7.72	3.86	7.29	3.64	6.85	3.43	6.42	3.21	5.99	2.99
640	660	9.75	4.88	9.32	4.66	8.88	4.44	8.45	4.23	8.02	4.01	7.59	3.79	7.15	3.58	6.72	3.36	6.29	3.14
660	680	10.05	5.03	9.62	4.81	9.18	4.59	8.75	4.38	8.32	4.16	7.89	3.94	7.45	3.73	7.02	3.51	6.59	3.29
680	700	10.35	5.18	9.92	4.96	9.48	4.74	9.05	4.53	8.62	4.31	8.19	4.09	7.75	3.88	7.32	3.66	6.89	3.44
700	720	10.65	5.33	10.22	5.11	9.78	4.89	9.35	4.68	8.92	4.46	8.49	4.24	8.05	4.03	7.62	3.81	7.19	3.59
720	740	10.95	5.48	10.52	5.26	10.08	5.04	9.65	4.83	9.22	4.61	8.79	4.39	8.35	4.18	7.92	3.96	7.49	3.74
740	760	11.25	5.63	10.82	5.41	10.38	5.19	9.95	4.98	9.52	4.76	9.09	4.54	8.65	4.33	8.22	4.11	7.79	3.89
760	780	11.55	5.78	11.12	5.56	10.68	5.34	10.25	5.13	9.82	4.91	9.39	4.69	8.95	4.48	8.52	4.26	8.09	4.04
780	800	11.85	5.93	11.42	5.71	10.98	5.49	10.55	5.28	10.12	5.06	9.69	4.84	9.25	4.63	8.82	4.41	8.39	4.19
800	820	12.15	6.08	11.72	5.86	11.28	5.64	10.85	5.43	10.42	5.21	9.99	4.99	9.55	4.78	9.12	4.56	8.69	4.34
820	840	12.45	6.23	12.02	6.01	11.58	5.79	11.15	5.58	10.72	5.36	10.29	5.14	9.85	4.93	9.42	4.71	8.99	4.49
840	860	12.75	6.38	12.32	6.16	11.88	5.94	11.45	5.73	11.02	5.51	10.59	5.29	10.15	5.08	9.72	4.86	9.29	4.64
860	880	13.05	6.53	12.62	6.31	12.18	6.09	11.75	5.88	11.32	5.66	10.89	5.44	10.45	5.23	10.02	5.01	9.59	4.79
880	900	13.35	6.68	12.92	6.46	12.48	6.24	12.05	6.03	11.62	5.81	11.19	5.59	10.75	5.38	10.32	5.16	9.89	4.94
900	920	13.65	6.83	13.22	6.61	12.78	6.39	12.35	6.18	11.92	5.96	11.49	5.74	11.05	5.53	10.62	5.31	10.19	5.09
920	940	13.95	6.98	13.52	6.76	13.08	6.54	12.65	6.33	12.22	6.11	11.79	5.89	11.35	5.68	10.92	5.46	10.49	5.24
940	960	14.25	7.13	13.82	6.91	13.38	6.69	12.95	6.48	12.52	6.26	12.09	6.04	11.65	5.83	11.22	5.61	10.79	5.39
960	980	14.55	7.28	14.12	7.06	13.68	6.84	13.25	6.63	12.82	6.41	12.39	6.19	11.95	5.98	11.52	5.76	11.09	5.54
980	1,000	14.85	7.43	14.42	7.21	13.98	6.99	13.55	6.78	13.12	6.56	12.69	6.34	12.25	6.13	11.82	5.91	11.39	5.69
1,000	1,020	15.15	7.58	14.72	7.36	14.28	7.14	13.85	6.93	13.42	6.71	12.99	6.49	12.55	6.28	12.12	6.06	11.69	5.84
1,020	1,040	15.45	7.73	15.02	7.51	14.58	7.29	14.15	7.08	13.72	6.86	13.29	6.64	12.85	6.43	12.42	6.21	11.99	5.99
1,040	1,060	15.75	7.88	15.32	7.66	14.88	7.44	14.45	7.23	14.02	7.01	13.59	6.79	13.15	6.58	12.72	6.36	12.29	6.14
1,060	1,080	16.05	8.03	15.62	7.81	15.18	7.59	14.75	7.38	14.32	7.16	13.89	6.94	13.45	6.73	13.02	6.51	12.59	6.29
1,080	1,100	16.35	8.18	15.92	7.96	15.48	7.74	15.05	7.53	14.62	7.31	14.19	7.09	13.75	6.88	13.32	6.66	12.89	6.44
1,100	1,120	16.65	8.33	16.22	8.11	15.78	7.89	15.35	7.68	14.92	7.46	14.49	7.24	14.05	7.03	13.62	6.81	13.19	6.59
1,120	1,140	16.95	8.48	16.52	8.26	16.08	8.04	15.65	7.83	15.22	7.61	14.79	7.39	14.35	7.18	13.92	6.96	13.49	6.74
1,140	1,160	17.25	8.63	16.82	8.41	16.38	8.19	15.95	7.98	15.52	7.76	15.09	7.54	14.65	7.33	14.22	7.11	13.79	6.89
1,160	1,180	17.55	8.78	17.12	8.56	16.68	8.34	16.25	8.13	15.82	7.91	15.39	7.69	14.95	7.48	14.52	7.26	14.09	7.04
1,180	1,200	17.85	8.93	17.42	8.71	16.98	8.49	16.55	8.28	16.12	8.06	15.69	7.84	15.25	7.63	14.82	7.41	14.39	7.19

SAGINAW INCOME TAX WITHHOLDING TABLES
BI-WEEKLY PAYROLL PERIOD (CONTINUED)
 THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
1,200	1,220	18.15	9.08	17.72	8.86	17.28	8.64	16.85	8.43	16.42	8.21	15.99	7.99	15.55	7.78	15.12	7.56	14.69	7.34
1,220	1,240	18.45	9.23	18.02	9.01	17.58	8.79	17.15	8.58	16.72	8.36	16.29	8.14	15.85	7.93	15.42	7.71	14.99	7.49
1,240	1,260	18.75	9.38	18.32	9.16	17.88	8.94	17.45	8.73	17.02	8.51	16.59	8.29	16.15	8.08	15.72	7.86	15.29	7.64
1,260	1,280	19.05	9.53	18.62	9.31	18.18	9.09	17.75	8.88	17.32	8.66	16.89	8.44	16.45	8.23	16.02	8.01	15.59	7.79
1,280	1,300	19.35	9.68	18.92	9.46	18.48	9.24	18.05	9.03	17.62	8.81	17.19	8.59	16.75	8.38	16.32	8.16	15.89	7.94
1,300	1,320	19.65	9.83	19.22	9.61	18.78	9.39	18.35	9.18	17.92	8.96	17.49	8.74	17.05	8.53	16.62	8.31	16.19	8.09
1,320	1,340	19.95	9.98	19.52	9.76	19.08	9.54	18.65	9.33	18.22	9.11	17.79	8.89	17.35	8.68	16.92	8.46	16.49	8.24
1,340	1,360	20.25	10.13	19.82	9.91	19.38	9.69	18.95	9.48	18.52	9.26	18.09	9.04	17.65	8.83	17.22	8.61	16.79	8.39
1,360	1,380	20.55	10.28	20.12	10.06	19.68	9.84	19.25	9.63	18.82	9.41	18.39	9.19	17.95	8.98	17.52	8.76	17.09	8.54
1,380	1,400	20.85	10.43	20.42	10.21	19.98	9.99	19.55	9.78	19.12	9.56	18.69	9.34	18.25	9.13	17.82	8.91	17.39	8.69
1,400	1,420	21.15	10.58	20.72	10.36	20.28	10.14	19.85	9.93	19.42	9.71	18.99	9.49	18.55	9.28	18.12	9.06	17.69	8.84
1,420	1,440	21.45	10.73	21.02	10.51	20.58	10.29	20.15	10.08	19.72	9.86	19.29	9.64	18.85	9.43	18.42	9.21	17.99	8.99
1,440	1,460	21.75	10.88	21.32	10.66	20.88	10.44	20.45	10.23	20.02	10.01	19.59	9.79	19.15	9.58	18.72	9.36	18.29	9.14
1,460	1,480	22.05	11.03	21.62	10.81	21.18	10.59	20.75	10.38	20.32	10.16	19.89	9.94	19.45	9.73	19.02	9.51	18.59	9.29
1,480	1,500	22.35	11.18	21.92	10.96	21.48	10.74	21.05	10.53	20.62	10.31	20.19	10.09	19.75	9.88	19.32	9.66	18.89	9.44
1,500	1,520	22.65	11.33	22.22	11.11	21.78	10.89	21.35	10.68	20.92	10.46	20.49	10.24	20.05	10.03	19.62	9.81	19.19	9.59
1,520	1,540	22.95	11.48	22.52	11.26	22.08	11.04	21.65	10.83	21.22	10.61	20.79	10.39	20.35	10.18	19.92	9.96	19.49	9.74
1,540	1,560	23.25	11.63	22.82	11.41	22.38	11.19	21.95	10.98	21.52	10.76	21.09	10.54	20.65	10.33	20.22	10.11	19.79	9.89
1,560	1,580	23.55	11.78	23.12	11.56	22.68	11.34	22.25	11.13	21.82	10.91	21.39	10.69	20.95	10.48	20.52	10.26	20.09	10.04
1,580	1,600	23.85	11.93	23.42	11.71	22.98	11.49	22.55	11.28	22.12	11.06	21.69	10.84	21.25	10.63	20.82	10.41	20.39	10.19
1,600	1,620	24.15	12.08	23.72	11.86	23.28	11.64	22.85	11.43	22.42	11.21	21.99	10.99	21.55	10.78	21.12	10.56	20.69	10.34
1,620	1,640	24.45	12.23	24.02	12.01	23.58	11.79	23.15	11.58	22.72	11.36	22.29	11.14	21.85	10.93	21.42	10.71	20.99	10.49
1,640	1,660	24.75	12.38	24.32	12.16	23.88	11.94	23.45	11.73	23.02	11.51	22.59	11.29	22.15	11.08	21.72	10.86	21.29	10.64
1,660	1,680	25.05	12.53	24.62	12.31	24.18	12.09	23.75	11.88	23.32	11.66	22.89	11.44	22.45	11.23	22.02	11.01	21.59	10.79
1,680	1,700	25.35	12.68	24.92	12.46	24.48	12.24	24.05	12.03	23.62	11.81	23.19	11.59	22.75	11.38	22.32	11.16	21.89	10.94
1,700	1,720	25.65	12.83	25.22	12.61	24.78	12.39	24.35	12.18	23.92	11.96	23.49	11.74	23.05	11.53	22.62	11.31	22.19	11.09
1,720	1,740	25.95	12.98	25.52	12.76	25.08	12.54	24.65	12.33	24.22	12.11	23.79	11.89	23.35	11.68	22.92	11.46	22.49	11.24
1,740	1,760	26.25	13.13	25.82	12.91	25.38	12.69	24.95	12.48	24.52	12.26	24.09	12.04	23.65	11.83	23.22	11.61	22.79	11.39
1,760	1,780	26.55	13.28	26.12	13.06	25.68	12.84	25.25	12.63	24.82	12.41	24.39	12.19	23.95	11.98	23.52	11.76	23.09	11.54
1,780	1,800	26.85	13.43	26.42	13.21	25.98	12.99	25.55	12.78	25.12	12.56	24.69	12.34	24.25	12.13	23.82	11.91	23.39	11.69
1,800	1,820	27.15	13.58	26.72	13.36	26.28	13.14	25.85	12.93	25.42	12.71	24.99	12.49	24.55	12.28	24.12	12.06	23.69	11.84
1,820	1,840	27.45	13.73	27.02	13.51	26.58	13.29	26.15	13.08	25.72	12.86	25.29	12.64	24.85	12.43	24.42	12.21	23.99	11.99
1,840	1,860	27.75	13.88	27.32	13.66	26.88	13.44	26.45	13.23	26.02	13.01	25.59	12.79	25.15	12.58	24.72	12.36	24.29	12.14
1,860	1,880	28.05	14.03	27.62	13.81	27.18	13.59	26.75	13.38	26.32	13.16	25.89	12.94	25.45	12.73	25.02	12.51	24.59	12.29
1,880	1,900	28.35	14.18	27.92	13.96	27.48	13.74	27.05	13.53	26.62	13.31	26.19	13.09	25.75	12.88	25.32	12.66	24.89	12.44
1,900	1,920	28.65	14.33	28.22	14.11	27.78	13.89	27.35	13.68	26.92	13.46	26.49	13.24	26.05	13.03	25.62	12.81	25.19	12.59
1,920	1,940	28.95	14.48	28.52	14.26	28.08	14.04	27.65	13.83	27.22	13.61	26.79	13.39	26.35	13.18	25.92	12.96	25.49	12.74
1,940	1,960	29.25	14.63	28.82	14.41	28.38	14.19	27.95	13.98	27.52	13.76	27.09	13.54	26.65	13.33	26.22	13.11	25.79	12.89
1,960	1,980	29.55	14.78	29.12	14.56	28.68	14.34	28.25	14.13	27.82	13.91	27.39	13.69	26.95	13.48	26.52	13.26	26.09	13.04
1,980	2,000	29.85	14.93	29.42	14.71	28.98	14.49	28.55	14.28	28.12	14.06	27.69	13.84	27.25	13.63	26.82	13.41	26.39	13.19
2,000	2,020	30.15	15.08	29.72	14.86	29.28	14.64	28.85	14.43	28.42	14.21	27.99	13.99	27.55	13.78	27.12	13.56	26.69	13.34
2,020	2,040	30.45	15.23	30.02	15.01	29.58	14.79	29.15	14.58	28.72	14.36	28.29	14.14	27.85	13.93	27.42	13.71	26.99	13.49
2,040	2,060	30.75	15.38	30.32	15.16	29.88	14.94	29.45	14.73	29.02	14.51	28.59	14.29	28.15	14.08	27.72	13.86	27.29	13.64
2,060	2,080	31.05	15.53	30.62	15.31	30.18	15.09	29.75	14.88	29.32	14.66	28.89	14.44	28.45	14.23	28.02	14.01	27.59	13.79
2,080	2,100	31.35	15.68	30.92	15.46	30.48	15.24	30.05	15.03	29.62	14.81	29.19	14.59	28.75	14.38	28.32	14.16	27.89	13.94
2,100	2,120	31.65	15.83	31.22	15.61	30.78	15.39	30.35	15.18	29.92	14.96	29.49	14.74	29.05	14.53	28.62	14.31	28.19	14.09
2,120	2,140	31.95	15.98	31.52	15.76	31.08	15.54	30.65	15.33	30.22	15.11	29.79	14.89	29.35	14.68	28.92	14.46	28.49	14.24
2,140	2,160	32.25	16.13	31.82	15.91	31.38	15.69	30.95	15.48	30.52	15.26	30.09	15.04	29.65	14.83	29.22	14.61	28.79	14.39
2,160	2,180	32.55	16.28	32.12	16.06	31.68	15.84	31.25	15.63	30.82	15.41	30.39	15.19	29.95	14.98	29.52	14.76	29.09	14.54
2,180	2,200	32.85	16.43	32.42	16.21	31.98	15.99	31.55	15.78	31.12	15.56	30.69	15.34	30.25	15.13	29.82	14.91	29.39	14.69
2,200	2,220	33.15	16.58	32.72	16.36	32.28	16.14	31.85	15.93	31.42	15.71	30.99	15.49	30.55	15.28	30.12	15.06	29.69	14.84
2,220	2,240	33.45	16.73	33.02	16.51	32.58	16.29	32.15	16.08	31.72	15.86	31.29	15.64	30.85	15.43	30.42	15.21	29.99	14.99
2,240	2,260	33.75	16.88	33.32	16.66	32.88	16.44	32.45	16.23	32.02	16.01	31.59	15.79	31.15	15.58	30.72	15.36	30.29	15.14
2,260	2,280	34.05	17.03	33.62	16.81	33.18	16.59	32.75	16.38	32.32	16.16	31.89	15.94	31.45	15.73	31.02	15.51	30.59	15.29
2,280	2,300	34.35	17.18	33.92	16.96	33.48	16.74	33.05	16.53	32.62	16.31	32.19	16.09	31.75	15.88	31.32	15.66	30.89	15.44
2,300	2,320	34.65	17.33	34.22	17.11	33.78	16.89	33.35	16.68	32.92	16.46	32.49	16.24	32.05	16.03	31.62	15.81	31.19	15.59
2,320	2,340	34.95	17.48	34.52	17.26	34.08	17.04	33.65	16.83	33.22	16.61	32.79	16.39	32.35	16.18	31.92	15.96	31.49	15.74
2,340	2,360	35.25	17.63	34.82	17.41	34.38	17.19	33.95	16.98	33.52	16.76	33.09	16.54	32.65	16.33	32.22	16.11	31.79	15.89
2,360	2,380	3																	

SAGINAW INCOME TAX WITHHOLDING TABLES
 BI-WEEKLY PAYROLL PERIOD (CONTINUED)
 THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
2,400	2,420	36.15	18.08	35.72	17.86	35.28	17.64	34.85	17.43	34.42	17.21	33.99	16.99	33.55	16.78	33.12	16.56	32.69	16.34
2,420	2,440	36.45	18.23	36.02	18.01	35.58	17.79	35.15	17.58	34.72	17.36	34.29	17.14	33.85	16.93	33.42	16.71	32.99	16.49
2,440	2,460	36.75	18.38	36.32	18.16	35.88	17.94	35.45	17.73	35.02	17.51	34.59	17.29	34.15	17.08	33.72	16.86	33.29	16.64
2,460	2,480	37.05	18.53	36.62	18.31	36.18	18.09	35.75	17.88	35.32	17.66	34.89	17.44	34.45	17.23	34.02	17.01	33.59	16.79
2,480	2,500	37.35	18.68	36.92	18.46	36.48	18.24	36.05	18.03	35.62	17.81	35.19	17.59	34.75	17.38	34.32	17.16	33.89	16.94
2,500	2,520	37.65	18.83	37.22	18.61	36.78	18.39	36.35	18.18	35.92	17.96	35.49	17.74	35.05	17.53	34.62	17.31	34.19	17.09
2,520	2,540	37.95	18.98	37.52	18.76	37.08	18.54	36.65	18.33	36.22	18.11	35.79	17.89	35.35	17.68	34.92	17.46	34.49	17.24
2,540	2,560	38.25	19.13	37.82	18.91	37.38	18.69	36.95	18.48	36.52	18.26	36.09	18.04	35.65	17.83	35.22	17.61	34.79	17.39
2,560	2,580	38.55	19.28	38.12	19.06	37.68	18.84	37.25	18.63	36.82	18.41	36.39	18.19	35.95	17.98	35.52	17.76	35.09	17.54
2,580	2,600	38.85	19.43	38.42	19.21	37.98	18.99	37.55	18.78	37.12	18.56	36.69	18.34	36.25	18.13	35.82	17.91	35.39	17.69
2,600	2,620	39.15	19.58	38.72	19.36	38.28	19.14	37.85	18.93	37.42	18.71	36.99	18.49	36.55	18.28	36.12	18.06	35.69	17.84
2,620	2,640	39.45	19.73	39.02	19.51	38.58	19.29	38.15	19.08	37.72	18.86	37.29	18.64	36.85	18.43	36.42	18.21	35.99	17.99
2,640	2,660	39.75	19.88	39.32	19.66	38.88	19.44	38.45	19.23	38.02	19.01	37.59	18.79	37.15	18.58	36.72	18.36	36.29	18.14
2,660	2,680	40.05	20.03	39.62	19.81	39.18	19.59	38.75	19.38	38.32	19.16	37.89	18.94	37.45	18.73	37.02	18.51	36.59	18.29
2,680	2,700	40.35	20.18	39.92	19.96	39.48	19.74	39.05	19.53	38.62	19.31	38.19	19.09	37.75	18.88	37.32	18.66	36.89	18.44
2,700	2,720	40.65	20.33	40.22	20.11	39.78	19.89	39.35	19.68	38.92	19.46	38.49	19.24	38.05	19.03	37.62	18.81	37.19	18.59
2,720	2,740	40.95	20.48	40.52	20.26	40.08	20.04	39.65	19.83	39.22	19.61	38.79	19.39	38.35	19.18	37.92	18.96	37.49	18.74
2,740	2,760	41.25	20.63	40.82	20.41	40.38	20.19	39.95	19.98	39.52	19.76	39.09	19.54	38.65	19.33	38.22	19.11	37.79	18.89
2,760	2,780	41.55	20.78	41.12	20.56	40.68	20.34	40.25	20.13	39.82	19.91	39.39	19.69	38.95	19.48	38.52	19.26	38.09	19.04
2,780	2,800	41.85	20.93	41.42	20.71	40.98	20.49	40.55	20.28	40.12	20.06	39.69	19.84	39.25	19.63	38.82	19.41	38.39	19.19
2,800	2,820	42.15	21.08	41.72	20.86	41.28	20.64	40.85	20.43	40.42	20.21	39.99	19.99	39.55	19.78	39.12	19.56	38.69	19.34
2,820	2,840	42.45	21.23	42.02	21.01	41.58	20.79	41.15	20.58	40.72	20.36	40.29	20.14	39.85	19.93	39.42	19.71	38.99	19.49
2,840	2,860	42.75	21.38	42.32	21.16	41.88	20.94	41.45	20.73	41.02	20.51	40.59	20.29	40.15	20.08	39.72	19.86	39.29	19.64
2,860	2,880	43.05	21.53	42.62	21.31	42.18	21.09	41.75	20.88	41.32	20.66	40.89	20.44	40.45	20.23	40.02	20.01	39.59	19.79
2,880	2,900	43.35	21.68	42.92	21.46	42.48	21.24	42.05	21.03	41.62	20.81	41.19	20.59	40.75	20.38	40.32	20.16	39.89	19.94
2,900	2,920	43.65	21.83	43.22	21.61	42.78	21.39	42.35	21.18	41.92	20.96	41.49	20.74	41.05	20.53	40.62	20.31	40.19	20.09
2,920	2,940	43.95	21.98	43.52	21.76	43.08	21.54	42.65	21.33	42.22	21.11	41.79	20.89	41.35	20.68	40.92	20.46	40.49	20.24
2,940	2,960	44.25	22.13	43.82	21.91	43.38	21.69	42.95	21.48	42.52	21.26	42.09	21.04	41.65	20.83	41.22	20.61	40.79	20.39
2,960	2,980	44.55	22.28	44.12	22.06	43.68	21.84	43.25	21.63	42.82	21.41	42.39	21.19	41.95	20.98	41.52	20.76	41.09	20.54
2,980	3,000	44.85	22.43	44.42	22.21	43.98	21.99	43.55	21.78	43.12	21.56	42.69	21.34	42.25	21.13	41.82	20.91	41.39	20.69
3,000	3,020	45.15	22.58	44.72	22.36	44.28	22.14	43.85	21.93	43.42	21.71	42.99	21.49	42.55	21.28	42.12	21.06	41.69	20.84
3,020	3,040	45.45	22.73	45.02	22.51	44.58	22.29	44.15	22.08	43.72	21.86	43.29	21.64	42.85	21.43	42.42	21.21	41.99	20.99
3,040	3,060	45.75	22.88	45.32	22.66	44.88	22.44	44.45	22.23	44.02	22.01	43.59	21.79	43.15	21.58	42.72	21.36	42.29	21.14
3,060	3,080	46.05	23.03	45.62	22.81	45.18	22.59	44.75	22.38	44.32	22.16	43.89	21.94	43.45	21.73	43.02	21.51	42.59	21.29
3,080	3,100	46.35	23.18	45.92	22.96	45.48	22.74	45.05	22.53	44.62	22.31	44.19	22.09	43.75	21.88	43.32	21.66	42.89	21.44
3,100	3,120	46.65	23.33	46.22	23.11	45.78	22.89	45.35	22.68	44.92	22.46	44.49	22.24	44.05	22.03	43.62	21.81	43.19	21.59
3,120	3,140	46.95	23.48	46.52	23.26	46.08	23.04	45.65	22.83	45.22	22.61	44.79	22.39	44.35	22.18	43.92	21.96	43.49	21.74
3,140	3,160	47.25	23.63	46.82	23.41	46.38	23.19	45.95	22.98	45.52	22.76	45.09	22.54	44.65	22.33	44.22	22.11	43.79	21.89
3,160	3,180	47.55	23.78	47.12	23.56	46.68	23.34	46.25	23.13	45.82	22.91	45.39	22.69	44.95	22.48	44.52	22.26	44.09	22.04
3,180	3,200	47.85	23.93	47.42	23.71	46.98	23.49	46.55	23.28	46.12	23.06	45.69	22.84	45.25	22.63	44.82	22.41	44.39	22.19
3,200	3,220	48.15	24.08	47.72	23.86	47.28	23.64	46.85	23.43	46.42	23.21	45.99	22.99	45.55	22.78	45.12	22.56	44.69	22.34
3,220	3,240	48.45	24.23	48.02	24.01	47.58	23.79	47.15	23.58	46.72	23.36	46.29	23.14	45.85	22.93	45.42	22.71	44.99	22.49
3,240	3,260	48.75	24.38	48.32	24.16	47.88	23.94	47.45	23.73	47.02	23.51	46.59	23.29	46.15	23.08	45.72	22.86	45.29	22.64
3,260	3,280	49.05	24.53	48.62	24.31	48.18	24.09	47.75	23.88	47.32	23.66	46.89	23.44	46.45	23.23	46.02	23.01	45.59	22.79
3,280	3,300	49.35	24.68	48.92	24.46	48.48	24.24	48.05	24.03	47.62	23.81	47.19	23.59	46.75	23.38	46.32	23.16	45.89	22.94
3,300	3,320	49.65	24.83	49.22	24.61	48.78	24.39	48.35	24.18	47.92	23.96	47.49	23.74	47.05	23.53	46.62	23.31	46.19	23.09
3,320	3,340	49.95	24.98	49.52	24.76	49.08	24.54	48.65	24.33	48.22	24.11	47.79	23.89	47.35	23.68	46.92	23.46	46.49	23.24
3,340	3,360	50.25	25.13	49.82	24.91	49.38	24.69	48.95	24.48	48.52	24.26	48.09	24.04	47.65	23.83	47.22	23.61	46.79	23.39
3,360	3,380	50.55	25.28	50.12	25.06	49.68	24.84	49.25	24.63	48.82	24.41	48.39	24.19	47.95	23.98	47.52	23.76	47.09	23.54
3,380	3,400	50.85	25.43	50.42	25.21	49.98	24.99	49.55	24.78	49.12	24.56	48.69	24.34	48.25	24.13	47.82	23.91	47.39	23.69
3,400	3,420	51.15	25.58	50.72	25.36	50.28	25.14	49.85	24.93	49.42	24.71	48.99	24.49	48.55	24.28	48.12	24.06	47.69	23.84
3,420	3,440	51.45	25.73	51.02	25.51	50.58	25.29	50.15	25.08	49.72	24.86	49.29	24.64	48.85	24.43	48.42	24.21	47.99	23.99
3,440	3,460	51.75	25.88	51.32	25.66	50.88	25.44	50.45	25.23	50.02	25.01	49.59	24.79	49.15	24.58	48.72	24.36	48.29	24.14
3,460	3,480	52.05	26.03	51.62	25.81	51.18	25.59	50.75	25.38	50.32	25.16	49.89	24.94	49.45	24.73	49.02	24.51	48.59	24.29
3,480	3,500	52.35	26.18	51.92	25.96	51.48	25.74	51.05	25.53	50.62	25.31	50.19	25.09	49.75	24.88	49.32	24.66	48.89	24.44
3,500	3,520	52.65	26.33	52.22	26.11	51.78	25.89	51.35	25.68	50.92	25.46	50.49	25.24	50.05	25.03	49.62	24.81	49.19	24.59
3,520	3,540	52.95	26.48	52.52	26.26	52.08	26.04	51.65	25.83	51.22	25.61	50.79	25.39	50.35	25.18	49.92	24.96	49.49	24.74
3,540 AND OVER		1.5% OR .75% OF AMOUNT OVER 3,540 PLUS																	
		53.10	26.55	52.67	26.33	52.23	26.12	51.											

SAGINAW INCOME TAX WITHHOLDING TABLES
SEMI-MONTHLY PAYROLL PERIOD
 THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE: BUT		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
0	22	0.17	0.08																
22	44	0.50	0.25	0.03	0.01														
44	66	0.83	0.41	0.36	0.18														
66	88	1.16	0.58	0.69	0.34	0.22	0.11												
88	110	1.49	0.74	1.02	0.51	0.55	0.27	0.08	0.04										
110	132	1.82	0.91	1.35	0.67	0.88	0.44	0.41	0.20										
132	154	2.15	1.07	1.68	0.84	1.21	0.60	0.74	0.37	0.27	0.14								
154	176	2.48	1.24	2.01	1.00	1.54	0.77	1.07	0.53	0.60	0.30	0.13	0.07						
176	198	2.81	1.40	2.34	1.17	1.87	0.93	1.40	0.70	0.93	0.47	0.46	0.23						
198	220	3.14	1.57	2.67	1.33	2.20	1.10	1.73	0.86	1.26	0.63	0.79	0.40	0.32	0.16				
220	242	3.47	1.73	3.00	1.50	2.53	1.26	2.06	1.03	1.59	0.80	1.12	0.56	0.65	0.33	0.18	0.09		
242	264	3.80	1.90	3.33	1.66	2.86	1.43	2.39	1.19	1.92	0.96	1.45	0.73	0.98	0.49	0.51	0.26	0.05	0.02
264	286	4.13	2.06	3.66	1.83	3.19	1.59	2.72	1.36	2.25	1.13	1.78	0.89	1.31	0.66	0.84	0.42	0.38	0.19
286	308	4.46	2.23	3.99	1.99	3.52	1.76	3.05	1.52	2.58	1.29	2.11	1.06	1.64	0.82	1.17	0.59	0.71	0.35
308	330	4.79	2.39	4.32	2.16	3.85	1.92	3.38	1.69	2.91	1.46	2.44	1.22	1.97	0.99	1.50	0.75	1.04	0.52
330	352	5.12	2.56	4.65	2.32	4.18	2.09	3.71	1.85	3.24	1.62	2.77	1.39	2.30	1.15	1.83	0.92	1.37	0.68
352	374	5.45	2.72	4.98	2.49	4.51	2.25	4.04	2.02	3.57	1.79	3.10	1.55	2.63	1.32	2.16	1.08	1.70	0.85
374	396	5.78	2.89	5.31	2.65	4.84	2.42	4.37	2.18	3.90	1.95	3.43	1.72	2.96	1.48	2.49	1.25	2.03	1.01
396	418	6.11	3.05	5.64	2.82	5.17	2.58	4.70	2.35	4.23	2.12	3.76	1.88	3.29	1.65	2.82	1.41	2.36	1.18
418	440	6.44	3.22	5.97	2.98	5.50	2.75	5.03	2.51	4.56	2.28	4.09	2.05	3.62	1.81	3.15	1.58	2.69	1.34
440	462	6.77	3.38	6.30	3.15	5.83	2.91	5.36	2.68	4.89	2.45	4.42	2.21	3.95	1.98	3.48	1.74	3.02	1.51
462	484	7.10	3.55	6.63	3.31	6.16	3.08	5.69	2.84	5.22	2.61	4.75	2.38	4.28	2.14	3.81	1.91	3.35	1.67
484	506	7.43	3.71	6.96	3.48	6.49	3.24	6.02	3.01	5.55	2.78	5.08	2.54	4.61	2.31	4.14	2.07	3.68	1.84
506	528	7.76	3.88	7.29	3.64	6.82	3.41	6.35	3.17	5.88	2.94	5.41	2.71	4.94	2.47	4.47	2.24	4.01	2.00
528	550	8.09	4.04	7.62	3.81	7.15	3.57	6.68	3.34	6.21	3.11	5.74	2.87	5.27	2.64	4.80	2.40	4.34	2.17
550	572	8.42	4.21	7.95	3.97	7.48	3.74	7.01	3.50	6.54	3.27	6.07	3.04	5.60	2.80	5.13	2.57	4.67	2.33
572	594	8.75	4.37	8.28	4.14	7.81	3.90	7.34	3.67	6.87	3.44	6.40	3.20	5.93	2.97	5.46	2.73	5.00	2.50
594	616	9.08	4.54	8.61	4.30	8.14	4.07	7.67	3.83	7.20	3.60	6.73	3.37	6.26	3.13	5.79	2.90	5.33	2.66
616	638	9.41	4.70	8.94	4.47	8.47	4.23	8.00	4.00	7.53	3.77	7.06	3.53	6.59	3.30	6.12	3.06	5.66	2.83
638	660	9.74	4.87	9.27	4.63	8.80	4.40	8.33	4.16	7.86	3.93	7.39	3.70	6.92	3.46	6.45	3.23	5.99	2.99
660	682	10.07	5.03	9.60	4.80	9.13	4.56	8.66	4.33	8.19	4.10	7.72	3.86	7.25	3.63	6.78	3.39	6.32	3.16
682	704	10.40	5.20	9.93	4.96	9.46	4.73	8.99	4.49	8.52	4.26	8.05	4.03	7.58	3.79	7.11	3.56	6.65	3.32
704	726	10.73	5.36	10.26	5.13	9.79	4.89	9.32	4.66	8.85	4.43	8.38	4.19	7.91	3.96	7.44	3.72	6.98	3.49
726	748	11.06	5.53	10.59	5.29	10.12	5.06	9.65	4.82	9.18	4.59	8.71	4.36	8.24	4.12	7.77	3.89	7.31	3.65
748	770	11.39	5.69	10.92	5.46	10.45	5.22	9.98	4.99	9.51	4.76	9.04	4.52	8.57	4.29	8.10	4.05	7.64	3.82
770	792	11.72	5.86	11.25	5.62	10.78	5.39	10.31	5.15	9.84	4.92	9.37	4.69	8.90	4.45	8.43	4.22	7.97	3.98
792	814	12.05	6.02	11.58	5.79	11.11	5.55	10.64	5.32	10.17	5.09	9.70	4.85	9.23	4.62	8.76	4.38	8.30	4.15
814	836	12.38	6.19	11.91	5.95	11.44	5.72	10.97	5.48	10.50	5.25	10.03	5.02	9.56	4.78	9.09	4.55	8.63	4.31
836	858	12.71	6.35	12.24	6.12	11.77	5.88	11.30	5.65	10.83	5.42	10.36	5.18	9.89	4.95	9.42	4.71	8.96	4.48
858	880	13.04	6.52	12.57	6.28	12.10	6.05	11.63	5.81	11.16	5.58	10.69	5.35	10.22	5.11	9.75	4.88	9.29	4.64
880	902	13.37	6.68	12.90	6.45	12.43	6.21	11.96	5.98	11.49	5.75	11.02	5.51	10.55	5.28	10.08	5.04	9.62	4.81
902	924	13.70	6.85	13.23	6.61	12.76	6.38	12.29	6.14	11.82	5.91	11.35	5.68	10.88	5.44	10.41	5.21	9.95	4.97
924	946	14.03	7.01	13.56	6.78	13.09	6.54	12.62	6.31	12.15	6.08	11.68	5.84	11.21	5.61	10.74	5.37	10.28	5.14
946	968	14.36	7.18	13.89	6.94	13.42	6.71	12.95	6.47	12.48	6.24	12.01	6.01	11.54	5.77	11.07	5.54	10.61	5.30
968	990	14.69	7.34	14.22	7.11	13.75	6.87	13.28	6.64	12.81	6.41	12.34	6.17	11.87	5.94	11.40	5.70	10.94	5.47
990	1,012	15.02	7.51	14.55	7.27	14.08	7.04	13.61	6.80	13.14	6.57	12.67	6.34	12.20	6.10	11.73	5.87	11.27	5.63
1,012	1,034	15.35	7.67	14.88	7.44	14.41	7.20	13.94	6.97	13.47	6.74	13.00	6.50	12.53	6.27	12.06	6.03	11.60	5.80
1,034	1,056	15.68	7.84	15.21	7.60	14.74	7.37	14.27	7.13	13.80	6.90	13.33	6.67	12.86	6.43	12.39	6.20	11.93	5.96
1,056	1,078	16.01	8.00	15.54	7.77	15.07	7.53	14.60	7.30	14.13	7.07	13.66	6.83	13.19	6.60	12.72	6.36	12.26	6.13
1,078	1,100	16.34	8.17	15.87	7.93	15.40	7.70	14.93	7.46	14.46	7.23	13.99	7.00	13.52	6.76	13.05	6.53	12.59	6.29
1,100	1,122	16.67	8.33	16.20	8.10	15.73	7.86	15.26	7.63	14.79	7.40	14.32	7.16	13.85	6.93	13.38	6.69	12.92	6.46
1,122	1,144	17.00	8.50	16.53	8.26	16.06	8.03	15.59	7.79	15.12	7.56	14.65	7.33	14.18	7.09	13.71	6.86	13.25	6.62
1,144	1,166	17.33	8.66	16.86	8.43	16.39	8.19	15.92	7.96	15.45	7.73	14.98	7.49	14.51	7.26	14.04	7.02	13.58	6.79
1,166	1,188	17.66	8.83	17.19	8.59	16.72	8.36	16.25	8.12	15.78	7.89	15.31	7.66	14.84	7.42	14.37	7.19	13.91	6.95
1,188	1,210	17.99	8.99	17.52	8.76	17.05	8.52	16.58	8.29	16.11	8.06	15.64	7.82	15.17	7.59	14.70	7.35	14.24	7.12
1,210	1,232	18.32	9.16	17.85	8.92	17.38	8.69	16.91	8.45	16.44	8.22	15.97	7.99	15.50	7.75	15.03	7.52	14.57	7.28
1,232	1,254	18.65	9.32	18.18	9.09	17.71	8.85	17.24	8.62	16.77	8.39	16.30	8.15	15.83	7.92	15.36	7.68	14.90	7.45
1,254	1,276	18.98	9.49	18.51	9.25	18.04	9.02	17.57	8.78	17.10	8.55	16.63	8.32	16.16	8.08	15.69	7.85	15.23	7.61
1,276	1,298	19.31	9.65	18.84	9.42	18.37	9.18	17.90	8.95	17.43	8.72	16.96	8.48	16.49	8.25	16.02	8.01	15.56	7.78
1,298	1,320	19.64	9.82	19.17	9.58	18.70	9.35	18.23	9.11	17.76	8.88	17.29	8.65	16.82	8.41	16.35	8.18	15.89	7.94

SAGINAW INCOME TAX WITHHOLDING TABLES
SEMI-MONTHLY PAYROLL PERIOD (CONTINUED)
THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
1,320	1,342	19.97	9.98	19.50	9.75	19.03	9.51	18.56	9.28	18.09	9.05	17.62	8.81	17.15	8.58	16.68	8.34	16.22	8.11
1,342	1,364	20.30	10.15	19.83	9.91	19.36	9.68	18.89	9.44	18.42	9.21	17.95	8.98	17.48	8.74	17.01	8.51	16.55	8.27
1,364	1,386	20.63	10.31	20.16	10.08	19.69	9.84	19.22	9.61	18.75	9.38	18.28	9.14	17.81	8.91	17.34	8.67	16.88	8.44
1,386	1,408	20.96	10.48	20.49	10.24	20.02	10.01	19.55	9.77	19.08	9.54	18.61	9.31	18.14	9.07	17.67	8.84	17.21	8.60
1,408	1,430	21.29	10.64	20.82	10.41	20.35	10.17	19.88	9.94	19.41	9.71	18.94	9.47	18.47	9.24	18.00	9.00	17.54	8.77
1,430	1,452	21.62	10.81	21.15	10.57	20.68	10.34	20.21	10.10	19.74	9.87	19.27	9.64	18.80	9.40	18.33	9.17	17.87	8.93
1,452	1,474	21.95	10.97	21.48	10.74	21.01	10.50	20.54	10.27	20.07	10.04	19.60	9.80	19.13	9.57	18.66	9.33	18.20	9.10
1,474	1,496	22.28	11.14	21.81	10.90	21.34	10.67	20.87	10.43	20.40	10.20	19.93	9.97	19.46	9.73	18.99	9.50	18.53	9.26
1,496	1,518	22.61	11.30	22.14	11.07	21.67	10.83	21.20	10.60	20.73	10.37	20.26	10.13	19.79	9.90	19.32	9.66	18.86	9.43
1,518	1,540	22.94	11.47	22.47	11.23	22.00	11.00	21.53	10.76	21.06	10.53	20.59	10.30	20.12	10.06	19.65	9.83	19.19	9.59
1,540	1,562	23.27	11.63	22.80	11.40	22.33	11.16	21.86	10.93	21.39	10.70	20.92	10.46	20.45	10.23	19.98	9.99	19.52	9.76
1,562	1,584	23.60	11.80	23.13	11.56	22.66	11.33	22.19	11.09	21.72	10.86	21.25	10.63	20.78	10.39	20.31	10.16	19.85	9.92
1,584	1,606	23.93	11.96	23.46	11.73	22.99	11.49	22.52	11.26	22.05	11.03	21.58	10.79	21.11	10.56	20.64	10.32	20.18	10.09
1,606	1,628	24.26	12.13	23.79	11.89	23.32	11.66	22.85	11.42	22.38	11.19	21.91	10.96	21.44	10.72	20.97	10.49	20.51	10.25
1,628	1,650	24.59	12.29	24.12	12.06	23.65	11.82	23.18	11.59	22.71	11.36	22.24	11.12	21.77	10.89	21.30	10.65	20.84	10.42
1,650	1,672	24.92	12.46	24.45	12.22	23.98	11.99	23.51	11.75	23.04	11.52	22.57	11.29	22.10	11.05	21.63	10.82	21.17	10.58
1,672	1,694	25.25	12.62	24.78	12.39	24.31	12.15	23.84	11.92	23.37	11.69	22.90	11.45	22.43	11.22	21.96	10.98	21.50	10.75
1,694	1,716	25.58	12.79	25.11	12.55	24.64	12.32	24.17	12.08	23.70	11.85	23.23	11.62	22.76	11.38	22.29	11.15	21.83	10.91
1,716	1,738	25.91	12.95	25.44	12.72	24.97	12.48	24.50	12.25	24.03	12.02	23.56	11.78	23.09	11.55	22.62	11.31	22.16	11.08
1,738	1,760	26.24	13.12	25.77	12.88	25.30	12.65	24.83	12.41	24.36	12.18	23.89	11.95	23.42	11.71	22.95	11.48	22.49	11.24
1,760	1,782	26.57	13.28	26.10	13.05	25.63	12.81	25.16	12.58	24.69	12.35	24.22	12.11	23.75	11.88	23.28	11.64	22.82	11.41
1,782	1,804	26.90	13.45	26.43	13.21	25.96	12.98	25.49	12.74	25.02	12.51	24.55	12.28	24.08	12.04	23.61	11.81	23.15	11.57
1,804	1,826	27.23	13.61	26.76	13.38	26.29	13.14	25.82	12.91	25.35	12.68	24.88	12.44	24.41	12.21	23.94	11.97	23.48	11.74
1,826	1,848	27.56	13.78	27.09	13.54	26.62	13.31	26.15	13.07	25.68	12.84	25.21	12.61	24.74	12.37	24.27	12.14	23.81	11.90
1,848	1,870	27.89	13.94	27.42	13.71	26.95	13.47	26.48	13.24	26.01	13.01	25.54	12.77	25.07	12.54	24.60	12.30	24.14	12.07
1,870	1,892	28.22	14.11	27.75	13.87	27.28	13.64	26.81	13.40	26.34	13.17	25.87	12.94	25.40	12.70	24.93	12.47	24.47	12.23
1,892	1,914	28.55	14.27	28.08	14.04	27.61	13.80	27.14	13.57	26.67	13.34	26.20	13.10	25.73	12.87	25.26	12.63	24.80	12.40
1,914	1,936	28.88	14.44	28.41	14.20	27.94	13.97	27.47	13.73	27.00	13.50	26.53	13.27	26.06	13.03	25.59	12.80	25.13	12.56
1,936	1,958	29.21	14.60	28.74	14.37	28.27	14.13	27.80	13.90	27.33	13.67	26.86	13.43	26.39	13.20	25.92	12.96	25.46	12.73
1,958	1,980	29.54	14.77	29.07	14.53	28.60	14.30	28.13	14.06	27.66	13.83	27.19	13.60	26.72	13.36	26.25	13.13	25.79	12.89
1,980	2,002	29.87	14.93	29.40	14.70	28.93	14.46	28.46	14.23	27.99	14.00	27.52	13.76	27.05	13.53	26.58	13.29	26.12	13.06
2,002	2,024	30.20	15.10	29.73	14.86	29.26	14.63	28.79	14.39	28.32	14.16	27.85	13.93	27.38	13.69	26.91	13.46	26.45	13.22
2,024	2,046	30.53	15.26	30.06	15.03	29.59	14.79	29.12	14.56	28.65	14.33	28.18	14.09	27.71	13.86	27.24	13.62	26.78	13.39
2,046	2,068	30.86	15.43	30.39	15.19	29.92	14.96	29.45	14.72	28.98	14.49	28.51	14.26	28.04	14.02	27.57	13.79	27.11	13.55
2,068	2,090	31.19	15.59	30.72	15.36	30.25	15.12	29.78	14.89	29.31	14.66	28.84	14.42	28.37	14.19	27.90	13.95	27.44	13.72
2,090	2,112	31.52	15.76	31.05	15.52	30.58	15.29	30.11	15.05	29.64	14.82	29.17	14.59	28.70	14.35	28.23	14.12	27.77	13.88
2,112	2,134	31.85	15.92	31.38	15.69	30.91	15.45	30.44	15.22	29.97	14.99	29.50	14.75	29.03	14.52	28.56	14.28	28.10	14.05
2,134	2,156	32.18	16.09	31.71	15.85	31.24	15.62	30.77	15.38	30.30	15.15	29.83	14.92	29.36	14.68	28.89	14.45	28.43	14.21
2,156	2,178	32.51	16.25	32.04	16.02	31.57	15.78	31.10	15.55	30.63	15.32	30.16	15.08	29.69	14.85	29.22	14.61	28.76	14.38
2,178	2,200	32.84	16.42	32.37	16.18	31.90	15.95	31.43	15.71	30.96	15.48	30.49	15.25	30.02	15.01	29.55	14.78	29.09	14.54
2,200	2,222	33.17	16.58	32.70	16.35	32.23	16.11	31.76	15.88	31.29	15.65	30.82	15.41	30.35	15.18	29.88	14.94	29.42	14.71
2,222	2,244	33.50	16.75	33.03	16.51	32.56	16.28	32.09	16.04	31.62	15.81	31.15	15.58	30.68	15.34	30.21	15.11	29.75	14.87
2,244	2,266	33.83	16.91	33.36	16.68	32.89	16.44	32.42	16.21	31.95	15.98	31.48	15.74	31.01	15.51	30.54	15.27	30.08	15.04
2,266	2,288	34.16	17.08	33.69	16.84	33.22	16.61	32.75	16.37	32.28	16.14	31.81	15.91	31.34	15.67	30.87	15.44	30.41	15.20
2,288	2,310	34.49	17.24	34.02	17.01	33.55	16.77	33.08	16.54	32.61	16.31	32.14	16.07	31.67	15.84	31.20	15.60	30.74	15.37
2,310	2,332	34.82	17.41	34.35	17.17	33.88	16.94	33.41	16.70	32.94	16.47	32.47	16.24	32.00	16.00	31.53	15.77	31.07	15.53
2,332	2,354	35.15	17.57	34.68	17.34	34.21	17.10	33.74	16.87	33.27	16.64	32.80	16.40	32.33	16.17	31.86	15.93	31.40	15.70
2,354	2,376	35.48	17.74	35.01	17.50	34.54	17.27	34.07	17.03	33.60	16.80	33.13	16.57	32.66	16.33	32.19	16.10	31.73	15.86
2,376	2,398	35.81	17.90	35.34	17.67	34.87	17.43	34.40	17.20	33.93	16.97	33.46	16.73	32.99	16.50	32.52	16.26	32.06	16.03
2,398	2,420	36.14	18.07	35.67	17.83	35.20	17.60	34.73	17.36	34.26	17.13	33.79	16.90	33.32	16.66	32.85	16.43	32.39	16.19
2,420	2,442	36.47	18.23	36.00	18.00	35.53	17.76	35.06	17.53	34.59	17.30	34.12	17.06	33.65	16.83	33.18	16.59	32.72	16.36
2,442	2,464	36.80	18.40	36.33	18.16	35.86	17.93	35.39	17.69	34.92	17.46	34.45	17.23	33.98	16.99	33.51	16.76	33.05	16.52
2,464	2,486	37.13	18.56	36.66	18.33	36.19	18.09	35.72	17.86	35.25	17.63	34.78	17.39	34.31	17.16	33.84	16.92	33.38	16.69
2,486	2,508	37.46	18.73	36.99	18.49	36.52	18.26	36.05	18.02	35.58	17.79	35.11	17.56	34.64	17.32	34.17	17.09	33.71	16.85
2,508	2,530	37.79	18.89	37.32	18.66	36.85	18.42	36.38	18.19	35.91	17.96	35.44	17.72	34.97	17.49	34.50	17.25	34.04	17.02
2,530	2,552	38.12	19.06	37.65	18.82	37.18	18.59	36.71	18.35	36.24	18.12	35.77	17.89	35.30	17.65	34.83	17.42	34.37	17.18
2,552	2,574	38.45	19.22	37.98	18.99	37.51	18.75	37.04	18.52	36.57	18.29	36.10	18.05	35.63	17.82	35.16	17.58	34.70	17.35
2,574	2,596	38.78	19.39	38.31	19.15	37.84	18.92	37.37	18.68	36.90	18.45	36.43	18.22	35.96	17.98	35.49	17.75	35.03	17.51

SAGINAW INCOME TAX WITHHOLDING TABLES
SEMI-MONTHLY PAYROLL PERIOD (CONTINUED)
 THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE: AT LEAST BUT LESS THAN		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR
		1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%
2,640	2,662	39.77	19.88	39.30	19.65	38.83	19.41	38.36	19.18	37.89	18.95	37.42	18.71	36.95	18.48	36.48	18.24	36.02	18.01
2,662	2,684	40.10	20.05	39.63	19.81	39.16	19.58	38.69	19.34	38.22	19.11	37.75	18.88	37.28	18.64	36.81	18.41	36.35	18.17
2,684	2,706	40.43	20.21	39.96	19.98	39.49	19.74	39.02	19.51	38.55	19.28	38.08	19.04	37.61	18.81	37.14	18.57	36.68	18.34
2,706	2,728	40.76	20.38	40.29	20.14	39.82	19.91	39.35	19.67	38.88	19.44	38.41	19.21	37.94	18.97	37.47	18.74	37.01	18.50
2,728	2,750	41.09	20.54	40.62	20.31	40.15	20.07	39.68	19.84	39.21	19.61	38.74	19.37	38.27	19.14	37.80	18.90	37.34	18.67
2,750	2,772	41.42	20.71	40.95	20.47	40.48	20.24	40.01	20.00	39.54	19.77	39.07	19.54	38.60	19.30	38.13	19.07	37.67	18.83
2,772	2,794	41.75	20.87	41.28	20.64	40.81	20.40	40.34	20.17	39.87	19.94	39.40	19.70	38.93	19.47	38.46	19.23	38.00	19.00
2,794	2,816	42.08	21.04	41.61	20.80	41.14	20.57	40.67	20.33	40.20	20.10	39.73	19.87	39.26	19.63	38.79	19.40	38.33	19.16
2,816	2,838	42.41	21.20	41.94	20.97	41.47	20.73	41.00	20.50	40.53	20.27	40.06	20.03	39.59	19.80	39.12	19.56	38.66	19.33
2,838	2,860	42.74	21.37	42.27	21.13	41.80	20.90	41.33	20.66	40.86	20.43	40.39	20.20	39.92	19.96	39.45	19.73	38.99	19.49
2,860	2,882	43.07	21.53	42.60	21.30	42.13	21.06	41.66	20.83	41.19	20.60	40.72	20.36	40.25	20.13	39.78	19.89	39.32	19.66
2,882	2,904	43.40	21.70	42.93	21.46	42.46	21.23	41.99	20.99	41.52	20.76	41.05	20.53	40.58	20.29	40.11	20.06	39.65	19.82
2,904	2,926	43.73	21.86	43.26	21.63	42.79	21.39	42.32	21.16	41.85	20.93	41.38	20.69	40.91	20.46	40.44	20.22	39.98	19.99
2,926	2,948	44.06	22.03	43.59	21.79	43.12	21.56	42.65	21.32	42.18	21.09	41.71	20.86	41.24	20.62	40.77	20.39	40.31	20.15
2,948	2,970	44.39	22.19	43.92	21.96	43.45	21.72	42.98	21.49	42.51	21.26	42.04	21.02	41.57	20.79	41.10	20.55	40.64	20.32
2,970	2,992	44.72	22.36	44.25	22.12	43.78	21.89	43.31	21.65	42.84	21.42	42.37	21.19	41.90	20.95	41.43	20.72	40.97	20.48
2,992	3,014	45.05	22.52	44.58	22.29	44.11	22.05	43.64	21.82	43.17	21.59	42.70	21.35	42.23	21.12	41.76	20.88	41.30	20.65
3,014	3,036	45.38	22.69	44.91	22.45	44.44	22.22	43.97	21.98	43.50	21.75	43.03	21.52	42.56	21.28	42.09	21.05	41.63	20.81
3,036	3,058	45.71	22.85	45.24	22.62	44.77	22.38	44.30	22.15	43.83	21.92	43.36	21.68	42.89	21.45	42.42	21.21	41.96	20.98
3,058	3,080	46.04	23.02	45.57	22.78	45.10	22.55	44.63	22.31	44.16	22.08	43.69	21.85	43.22	21.61	42.75	21.38	42.29	21.14
3,080	3,102	46.37	23.18	45.90	22.95	45.43	22.71	44.96	22.48	44.49	22.25	44.02	22.01	43.55	21.78	43.08	21.54	42.62	21.31
3,102	3,124	46.70	23.35	46.23	23.11	45.76	22.88	45.29	22.64	44.82	22.41	44.35	22.18	43.88	21.94	43.41	21.71	42.95	21.47
3,124	3,146	47.03	23.51	46.56	23.28	46.09	23.04	45.62	22.81	45.15	22.58	44.68	22.34	44.21	22.11	43.74	21.87	43.28	21.64
3,146	3,168	47.36	23.68	46.89	23.44	46.42	23.21	45.95	22.97	45.48	22.74	45.01	22.51	44.54	22.27	44.07	22.04	43.61	21.80
3,168	3,190	47.69	23.84	47.22	23.61	46.75	23.37	46.28	23.14	45.81	22.91	45.34	22.67	44.87	22.44	44.40	22.20	43.94	21.97
3,190	3,212	48.02	24.01	47.55	23.77	47.08	23.54	46.61	23.30	46.14	23.07	45.67	22.84	45.20	22.60	44.73	22.37	44.27	22.13
3,212	3,234	48.35	24.17	47.88	23.94	47.41	23.70	46.94	23.47	46.47	23.24	46.00	23.00	45.53	22.77	45.06	22.53	44.60	22.30
3,234	3,256	48.68	24.34	48.21	24.10	47.74	23.87	47.27	23.63	46.80	23.40	46.33	23.17	45.86	22.93	45.39	22.70	44.93	22.46
3,256	3,278	49.01	24.50	48.54	24.27	48.07	24.03	47.60	23.80	47.13	23.57	46.66	23.33	46.19	23.10	45.72	22.86	45.26	22.63
3,278	3,300	49.34	24.67	48.87	24.43	48.40	24.20	47.93	23.96	47.46	23.73	46.99	23.50	46.52	23.26	46.05	23.03	45.59	22.79
3,300	3,322	49.67	24.83	49.20	24.60	48.73	24.36	48.26	24.13	47.79	23.90	47.32	23.66	46.85	23.43	46.38	23.19	45.92	22.96
3,322	3,344	50.00	25.00	49.53	24.76	49.06	24.53	48.59	24.29	48.12	24.06	47.65	23.83	47.18	23.59	46.71	23.36	46.25	23.12
3,344	3,366	50.33	25.16	49.86	24.93	49.39	24.69	48.92	24.46	48.45	24.23	47.98	23.99	47.51	23.76	47.04	23.52	46.58	23.29
3,366	3,388	50.66	25.33	50.19	25.09	49.72	24.86	49.25	24.62	48.78	24.39	48.31	24.16	47.84	23.92	47.37	23.69	46.91	23.45
3,388	3,410	50.99	25.49	50.52	25.26	50.05	25.02	49.58	24.79	49.11	24.56	48.64	24.32	48.17	24.09	47.70	23.85	47.24	23.62
3,410	3,432	51.32	25.66	50.85	25.42	50.38	25.19	49.91	24.95	49.44	24.72	48.97	24.49	48.50	24.25	48.03	24.02	47.57	23.78
3,432	3,454	51.65	25.82	51.18	25.59	50.71	25.35	50.24	25.12	49.77	24.89	49.30	24.65	48.83	24.42	48.36	24.18	47.90	23.95
3,454	3,476	51.98	25.99	51.51	25.75	51.04	25.52	50.57	25.28	50.10	25.05	49.63	24.82	49.16	24.58	48.69	24.35	48.23	24.11
3,476	3,498	52.31	26.15	51.84	25.92	51.37	25.68	50.90	25.45	50.43	25.22	49.96	24.98	49.49	24.75	49.02	24.51	48.56	24.28
3,498	3,520	52.64	26.32	52.17	26.08	51.70	25.85	51.23	25.61	50.76	25.38	50.29	25.15	49.82	24.91	49.35	24.68	48.89	24.44
3,520	3,542	52.97	26.48	52.50	26.25	52.03	26.01	51.56	25.78	51.09	25.55	50.62	25.31	50.15	25.08	49.68	24.84	49.22	24.61
3,542	3,564	53.30	26.65	52.83	26.41	52.36	26.18	51.89	25.94	51.42	25.71	50.95	25.48	50.48	25.24	50.01	25.01	49.55	24.77
3,564	3,586	53.63	26.81	53.16	26.58	52.69	26.34	52.22	26.11	51.75	25.88	51.28	25.64	50.81	25.41	50.34	25.17	49.88	24.94
3,586	3,608	53.96	26.98	53.49	26.74	53.02	26.51	52.55	26.27	52.08	26.04	51.61	25.81	51.14	25.57	50.67	25.34	50.21	25.10
3,608	3,630	54.29	27.14	53.82	26.91	53.35	26.67	52.88	26.44	52.41	26.21	51.94	25.97	51.47	25.74	51.00	25.50	50.54	25.27
3,630	3,652	54.62	27.31	54.15	27.07	53.68	26.84	53.21	26.60	52.74	26.37	52.27	26.14	51.80	25.90	51.33	25.67	50.87	25.43
3,652	3,674	54.95	27.47	54.48	27.24	54.01	27.00	53.54	26.77	53.07	26.54	52.60	26.30	52.13	26.07	51.66	25.83	51.20	25.60
3,674	3,696	55.28	27.64	54.81	27.40	54.34	27.17	53.87	26.93	53.40	26.70	52.93	26.47	52.46	26.23	51.99	26.00	51.53	25.76
3,696	3,718	55.61	27.80	55.14	27.57	54.67	27.33	54.20	27.10	53.73	26.87	53.26	26.63	52.79	26.40	52.32	26.16	51.86	25.93
3,718	3,740	55.94	27.97	55.47	27.73	55.00	27.50	54.53	27.26	54.06	27.03	53.59	26.80	53.12	26.56	52.65	26.33	52.19	26.09
3,740	3,762	56.27	28.13	55.80	27.90	55.33	27.66	54.86	27.43	54.39	27.20	53.92	26.96	53.45	26.73	52.98	26.49	52.52	26.26
3,762	3,784	56.60	28.30	56.13	28.06	55.66	27.83	55.19	27.59	54.72	27.36	54.25	27.13	53.78	26.89	53.31	26.66	52.85	26.42
3,784	3,806	56.93	28.46	56.46	28.23	55.99	27.99	55.52	27.76	55.05	27.53	54.58	27.29	54.11	27.06	53.64	26.82	53.18	26.59
3,806	3,828	57.26	28.63	56.79	28.39	56.32	28.16	55.85	27.92	55.38	27.69	54.91	27.46	54.44	27.22	53.97	26.99	53.51	26.75
3,828	3,850	57.59	28.79	57.12	28.56	56.65	28.32	56.18	28.09	55.71	27.86	55.24	27.62	54.77	27.39	54.30	27.15	53.84	26.92
3,850	3,872	57.92	28.96	57.45	28.72	56.98	28.49	56.51	28.25	56.04	28.02	55.57	27.79	55.10	27.55	54.63	27.32	54.17	27.08
3,872	3,894	58.25	29.12	57.78	28.89	57.31	28.65	56.84	28.42	56.37	28.19	55.90	27.95	55.43	27.72	54.96	27.48	54.50	27.25
3,894 AND OVER		1.5% OR .75% OF AMOUNT OVER 3,894 PLUS																	
		5																	

SAGINAW INCOME TAX WITHHOLDING TABLES
MONTHLY PAYROLL PERIOD
 THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
0	40	0.30	0.15																
40	80	0.90	0.45																
80	120	1.50	0.75	0.56	0.28														
120	160	2.10	1.05	1.16	0.58	0.23	0.11												
160	200	2.70	1.35	1.76	0.88	0.83	0.41												
200	240	3.30	1.65	2.36	1.18	1.43	0.71	0.49	0.24										
240	280	3.90	1.95	2.96	1.48	2.03	1.01	1.09	0.54	0.15	0.08								
280	320	4.50	2.25	3.56	1.78	2.63	1.31	1.69	0.84	0.75	0.38								
320	360	5.10	2.55	4.16	2.08	3.23	1.61	2.29	1.14	1.35	0.68	0.41	0.21						
360	400	5.70	2.85	4.76	2.38	3.83	1.91	2.89	1.44	1.95	0.98	1.01	0.51	0.08	0.04				
400	440	6.30	3.15	5.36	2.68	4.43	2.21	3.49	1.74	2.55	1.28	1.61	0.81	0.68	0.34				
440	480	6.90	3.45	5.96	2.98	5.03	2.51	4.09	2.04	3.15	1.58	2.21	1.11	1.28	0.64	0.34	0.17		
480	520	7.50	3.75	6.56	3.28	5.63	2.81	4.69	2.34	3.75	1.88	2.81	1.41	1.88	0.94	0.94	0.47		
520	560	8.10	4.05	7.16	3.58	6.23	3.11	5.29	2.64	4.35	2.18	3.41	1.71	2.48	1.24	1.54	0.77	0.60	0.30
560	600	8.70	4.35	7.76	3.88	6.83	3.41	5.89	2.94	4.95	2.48	4.01	2.01	3.08	1.54	2.14	1.07	1.20	0.60
600	640	9.30	4.65	8.36	4.18	7.43	3.71	6.49	3.24	5.55	2.78	4.61	2.31	3.68	1.84	2.74	1.37	1.80	0.90
640	680	9.90	4.95	8.96	4.48	8.03	4.01	7.09	3.54	6.15	3.08	5.21	2.61	4.28	2.14	3.34	1.67	2.40	1.20
680	720	10.50	5.25	9.56	4.78	8.63	4.31	7.69	3.84	6.75	3.38	5.81	2.91	4.88	2.44	3.94	1.97	3.00	1.50
720	760	11.10	5.55	10.16	5.08	9.23	4.61	8.29	4.14	7.35	3.68	6.41	3.21	5.48	2.74	4.54	2.27	3.60	1.80
760	800	11.70	5.85	10.76	5.38	9.83	4.91	8.89	4.44	7.95	3.98	7.01	3.51	6.08	3.04	5.14	2.57	4.20	2.10
800	840	12.30	6.15	11.36	5.68	10.43	5.21	9.49	4.74	8.55	4.28	7.61	3.81	6.68	3.34	5.74	2.87	4.80	2.40
840	880	12.90	6.45	11.96	5.98	11.03	5.51	10.09	5.04	9.15	4.58	8.21	4.11	7.28	3.64	6.34	3.17	5.40	2.70
880	920	13.50	6.75	12.56	6.28	11.63	5.81	10.69	5.34	9.75	4.88	8.81	4.41	7.88	3.94	6.94	3.47	6.00	3.00
920	960	14.10	7.05	13.16	6.58	12.23	6.11	11.29	5.64	10.35	5.18	9.41	4.71	8.48	4.24	7.54	3.77	6.60	3.30
960	1,000	14.70	7.35	13.76	6.88	12.83	6.41	11.89	5.94	10.95	5.48	10.01	5.01	9.08	4.54	8.14	4.07	7.20	3.60
1,000	1,040	15.30	7.65	14.36	7.18	13.43	6.71	12.49	6.24	11.55	5.78	10.61	5.31	9.68	4.84	8.74	4.37	7.80	3.90
1,040	1,080	15.90	7.95	14.96	7.48	14.03	7.01	13.09	6.54	12.15	6.08	11.21	5.61	10.28	5.14	9.34	4.67	8.40	4.20
1,080	1,120	16.50	8.25	15.56	7.78	14.63	7.31	13.69	6.84	12.75	6.38	11.81	5.91	10.88	5.44	9.94	4.97	9.00	4.50
1,120	1,160	17.10	8.55	16.16	8.08	15.23	7.61	14.29	7.14	13.35	6.68	12.41	6.21	11.48	5.74	10.54	5.27	9.60	4.80
1,160	1,200	17.70	8.85	16.76	8.38	15.83	7.91	14.89	7.44	13.95	6.98	13.01	6.51	12.08	6.04	11.14	5.57	10.20	5.10
1,200	1,240	18.30	9.15	17.36	8.68	16.43	8.21	15.49	7.74	14.55	7.28	13.61	6.81	12.68	6.34	11.74	5.87	10.80	5.40
1,240	1,280	18.90	9.45	17.96	8.98	17.03	8.51	16.09	8.04	15.15	7.58	14.21	7.11	13.28	6.64	12.34	6.17	11.40	5.70
1,280	1,320	19.50	9.75	18.56	9.28	17.63	8.81	16.69	8.34	15.75	7.88	14.81	7.41	13.88	6.94	12.94	6.47	12.00	6.00
1,320	1,360	20.10	10.05	19.16	9.58	18.23	9.11	17.29	8.64	16.35	8.18	15.41	7.71	14.48	7.24	13.54	6.77	12.60	6.30
1,360	1,400	20.70	10.35	19.76	9.88	18.83	9.41	17.89	8.94	16.95	8.48	16.01	8.01	15.08	7.54	14.14	7.07	13.20	6.60
1,400	1,440	21.30	10.65	20.36	10.18	19.43	9.71	18.49	9.24	17.55	8.78	16.61	8.31	15.68	7.84	14.74	7.37	13.80	6.90
1,440	1,480	21.90	10.95	20.96	10.48	20.03	10.01	19.09	9.54	18.15	9.08	17.21	8.61	16.28	8.14	15.34	7.67	14.40	7.20
1,480	1,520	22.50	11.25	21.56	10.78	20.63	10.31	19.69	9.84	18.75	9.38	17.81	8.91	16.88	8.44	15.94	7.97	15.00	7.50
1,520	1,560	23.10	11.55	22.16	11.08	21.23	10.61	20.29	10.14	19.35	9.68	18.41	9.21	17.48	8.74	16.54	8.27	15.60	7.80
1,560	1,600	23.70	11.85	22.76	11.38	21.83	10.91	20.89	10.44	19.95	9.98	19.01	9.51	18.08	9.04	17.14	8.57	16.20	8.10
1,600	1,640	24.30	12.15	23.36	11.68	22.43	11.21	21.49	10.74	20.55	10.28	19.61	9.81	18.68	9.34	17.74	8.87	16.80	8.40
1,640	1,680	24.90	12.45	23.96	11.98	23.03	11.51	22.09	11.04	21.15	10.58	20.21	10.11	19.28	9.64	18.34	9.17	17.40	8.70
1,680	1,720	25.50	12.75	24.56	12.28	23.63	11.81	22.69	11.34	21.75	10.88	20.81	10.41	19.88	9.94	18.94	9.47	18.00	9.00
1,720	1,760	26.10	13.05	25.16	12.58	24.23	12.11	23.29	11.64	22.35	11.18	21.41	10.71	20.48	10.24	19.54	9.77	18.60	9.30
1,760	1,800	26.70	13.35	25.76	12.88	24.83	12.41	23.89	11.94	22.95	11.48	22.01	11.01	21.08	10.54	20.14	10.07	19.20	9.60
1,800	1,840	27.30	13.65	26.36	13.18	25.43	12.71	24.49	12.24	23.55	11.78	22.61	11.31	21.68	10.84	20.74	10.37	19.80	9.90
1,840	1,880	27.90	13.95	26.96	13.48	26.03	13.01	25.09	12.54	24.15	12.08	23.21	11.61	22.28	11.14	21.34	10.67	20.40	10.20
1,880	1,920	28.50	14.25	27.56	13.78	26.63	13.31	25.69	12.84	24.75	12.38	23.81	11.91	22.88	11.44	21.94	10.97	21.00	10.50
1,920	1,960	29.10	14.55	28.16	14.08	27.23	13.61	26.29	13.14	25.35	12.68	24.41	12.21	23.48	11.74	22.54	11.27	21.60	10.80
1,960	2,000	29.70	14.85	28.76	14.38	27.83	13.91	26.89	13.44	25.95	12.98	25.01	12.51	24.08	12.04	23.14	11.57	22.20	11.10
2,000	2,040	30.30	15.15	29.36	14.68	28.43	14.21	27.49	13.74	26.55	13.28	25.61	12.81	24.68	12.34	23.74	11.87	22.80	11.40
2,040	2,080	30.90	15.45	29.96	14.98	29.03	14.51	28.09	14.04	27.15	13.58	26.21	13.11	25.28	12.64	24.34	12.17	23.40	11.70
2,080	2,120	31.50	15.75	30.56	15.28	29.63	14.81	28.69	14.34	27.75	13.88	26.81	13.41	25.88	12.94	24.94	12.47	24.00	12.00
2,120	2,160	32.10	16.05	31.16	15.58	30.23	15.11	29.29	14.64	28.35	14.18	27.41	13.71	26.48	13.24	25.54	12.77	24.60	12.30
2,160	2,200	32.70	16.35	31.76	15.88	30.83	15.41	29.89	14.94	28.95	14.48	28.01	14.01	27.08	13.54	26.14	13.07	25.20	12.60
2,200	2,240	33.30	16.65	32.36	16.18	31.43	15.71	30.49	15.24	29.55	14.78	28.61	14.31	27.68	13.84	26.74	13.37	25.80	12.90
2,240	2,280	33.90	16.95	32.96	16.48	32.03	16.01	31.09	15.54	30.15	15.08	29.21	14.61	28.28	14.14	27.34	13.67	26.40	13.20
2,280	2,320	34.50	17.25	33.56	16.78	32.63	16.31	31.69	15.84	30.75	15.38	29.81	14.91	28.88	14.44	27.94	13.97	27.00	13.50
2,320	2,360	35.10	17.55	34.16	17.08	33.23	16.61	32.29	16.14	31.35	15.68	30.41	15.21	29.48	14.74	28.54	14.27	27.60	13.80
2,360	2,400	35.70	17.85	34.76	17.38	33.83	16.91	32.89	16.44	31.95	15.98	31.01	15.51	30.08	15.04	29.14	14.57	28.20	14.10

SAGINAW INCOME TAX WITHHOLDING TABLES
MONTHLY PAYROLL PERIOD (CONTINUED)
THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
2,400	2,440	36.30	18.15	35.36	17.68	34.43	17.21	33.49	16.74	32.55	16.28	31.61	15.81	30.68	15.34	29.74	14.87	28.80	14.40
2,440	2,480	36.90	18.45	35.96	17.98	35.03	17.51	34.09	17.04	33.15	16.58	32.21	16.11	31.28	15.64	30.34	15.17	29.40	14.70
2,480	2,520	37.50	18.75	36.56	18.28	35.63	17.81	34.69	17.34	33.75	16.88	32.81	16.41	31.88	15.94	30.94	15.47	30.00	15.00
2,520	2,560	38.10	19.05	37.16	18.58	36.23	18.11	35.29	17.64	34.35	17.18	33.41	16.71	32.48	16.24	31.54	15.77	30.60	15.30
2,560	2,600	38.70	19.35	37.76	18.88	36.83	18.41	35.89	17.94	34.95	17.48	34.01	17.01	33.08	16.54	32.14	16.07	31.20	15.60
2,600	2,640	39.30	19.65	38.36	19.18	37.43	18.71	36.49	18.24	35.55	17.78	34.61	17.31	33.68	16.84	32.74	16.37	31.80	15.90
2,640	2,680	39.90	19.95	38.96	19.48	38.03	19.01	37.09	18.54	36.15	18.08	35.21	17.61	34.28	17.14	33.34	16.67	32.40	16.20
2,680	2,720	40.50	20.25	39.56	19.78	38.63	19.31	37.69	18.84	36.75	18.38	35.81	17.91	34.88	17.44	33.94	16.97	33.00	16.50
2,720	2,760	41.10	20.55	40.16	20.08	39.23	19.61	38.29	19.14	37.35	18.68	36.41	18.21	35.48	17.74	34.54	17.27	33.60	16.80
2,760	2,800	41.70	20.85	40.76	20.38	39.83	19.91	38.89	19.44	37.95	18.98	37.01	18.51	36.08	18.04	35.14	17.57	34.20	17.10
2,800	2,840	42.30	21.15	41.36	20.68	40.43	20.21	39.49	19.74	38.55	19.28	37.61	18.81	36.68	18.34	35.74	17.87	34.80	17.40
2,840	2,880	42.90	21.45	41.96	20.98	41.03	20.51	40.09	20.04	39.15	19.58	38.21	19.11	37.28	18.64	36.34	18.17	35.40	17.70
2,880	2,920	43.50	21.75	42.56	21.28	41.63	20.81	40.69	20.34	39.75	19.88	38.81	19.41	37.88	18.94	36.94	18.47	36.00	18.00
2,920	2,960	44.10	22.05	43.16	21.58	42.23	21.11	41.29	20.64	40.35	20.18	39.41	19.71	38.48	19.24	37.54	18.77	36.60	18.30
2,960	3,000	44.70	22.35	43.76	21.88	42.83	21.41	41.89	20.94	40.95	20.48	40.01	20.01	39.08	19.54	38.14	19.07	37.20	18.60
3,000	3,040	45.30	22.65	44.36	22.18	43.43	21.71	42.49	21.24	41.55	20.78	40.61	20.31	39.68	19.84	38.74	19.37	37.80	18.90
3,040	3,080	45.90	22.95	44.96	22.48	44.03	22.01	43.09	21.54	42.15	21.08	41.21	20.61	40.28	20.14	39.34	19.67	38.40	19.20
3,080	3,120	46.50	23.25	45.56	22.78	44.63	22.31	43.69	21.84	42.75	21.38	41.81	20.91	40.88	20.44	39.94	19.97	39.00	19.50
3,120	3,160	47.10	23.55	46.16	23.08	45.23	22.61	44.29	22.14	43.35	21.68	42.41	21.21	41.48	20.74	40.54	20.27	39.60	19.80
3,160	3,200	47.70	23.85	46.76	23.38	45.83	22.91	44.89	22.44	43.95	21.98	43.01	21.51	42.08	21.04	41.14	20.57	40.20	20.10
3,200	3,240	48.30	24.15	47.36	23.68	46.43	23.21	45.49	22.74	44.55	22.28	43.61	21.81	42.68	21.34	41.74	20.87	40.80	20.40
3,240	3,280	48.90	24.45	47.96	23.98	47.03	23.51	46.09	23.04	45.15	22.58	44.21	22.11	43.28	21.64	42.34	21.17	41.40	20.70
3,280	3,320	49.50	24.75	48.56	24.28	47.63	23.81	46.69	23.34	45.75	22.88	44.81	22.41	43.88	21.94	42.94	21.47	42.00	21.00
3,320	3,360	50.10	25.05	49.16	24.58	48.23	24.11	47.29	23.64	46.35	23.18	45.41	22.71	44.48	22.24	43.54	21.77	42.60	21.30
3,360	3,400	50.70	25.35	49.76	24.88	48.83	24.41	47.89	23.94	46.95	23.48	46.01	23.01	45.08	22.54	44.14	22.07	43.20	21.60
3,400	3,440	51.30	25.65	50.36	25.18	49.43	24.71	48.49	24.24	47.55	23.78	46.61	23.31	45.68	22.84	44.74	22.37	43.80	21.90
3,440	3,480	51.90	25.95	50.96	25.48	50.03	25.01	49.09	24.54	48.15	24.08	47.21	23.61	46.28	23.14	45.34	22.67	44.40	22.20
3,480	3,520	52.50	26.25	51.56	25.78	50.63	25.31	49.69	24.84	48.75	24.38	47.81	23.91	46.88	23.44	45.94	22.97	45.00	22.50
3,520	3,560	53.10	26.55	52.16	26.08	51.23	25.61	50.29	25.14	49.35	24.68	48.41	24.21	47.48	23.74	46.54	23.27	45.60	22.80
3,560	3,600	53.70	26.85	52.76	26.38	51.83	25.91	50.89	25.44	49.95	24.98	49.01	24.51	48.08	24.04	47.14	23.57	46.20	23.10
3,600	3,640	54.30	27.15	53.36	26.68	52.43	26.21	51.49	25.74	50.55	25.28	49.61	24.81	48.68	24.34	47.74	23.87	46.80	23.40
3,640	3,680	54.90	27.45	53.96	26.98	53.03	26.51	52.09	26.04	51.15	25.58	50.21	25.11	49.28	24.64	48.34	24.17	47.40	23.70
3,680	3,720	55.50	27.75	54.56	27.28	53.63	26.81	52.69	26.34	51.75	25.88	50.81	25.41	49.88	24.94	48.94	24.47	48.00	24.00
3,720	3,760	56.10	28.05	55.16	27.58	54.23	27.11	53.29	26.64	52.35	26.18	51.41	25.71	50.48	25.24	49.54	24.77	48.60	24.30
3,760	3,800	56.70	28.35	55.76	27.88	54.83	27.41	53.89	26.94	52.95	26.48	52.01	26.01	51.08	25.54	50.14	25.07	49.20	24.60
3,800	3,840	57.30	28.65	56.36	28.18	55.43	27.71	54.49	27.24	53.55	26.78	52.61	26.31	51.68	25.84	50.74	25.37	49.80	24.90
3,840	3,880	57.90	28.95	56.96	28.48	56.03	28.01	55.09	27.54	54.15	27.08	53.21	26.61	52.28	26.14	51.34	25.67	50.40	25.20
3,880	3,920	58.50	29.25	57.56	28.78	56.63	28.31	55.69	27.84	54.75	27.38	53.81	26.91	52.88	26.44	51.94	25.97	51.00	25.50
3,920	3,960	59.10	29.55	58.16	29.08	57.23	28.61	56.29	28.14	55.35	27.68	54.41	27.21	53.48	26.74	52.54	26.27	51.60	25.80
3,960	4,000	59.70	29.85	58.76	29.38	57.83	28.91	56.89	28.44	55.95	27.98	55.01	27.51	54.08	27.04	53.14	26.57	52.20	26.10
4,000	4,040	60.30	30.15	59.36	29.68	58.43	29.21	57.49	28.74	56.55	28.28	55.61	27.81	54.68	27.34	53.74	26.87	52.80	26.40
4,040	4,080	60.90	30.45	59.96	29.98	59.03	29.51	58.09	29.04	57.15	28.58	56.21	28.11	55.28	27.64	54.34	27.17	53.40	26.70
4,080	4,120	61.50	30.75	60.56	30.28	59.63	29.81	58.69	29.34	57.75	28.88	56.81	28.41	55.88	27.94	54.94	27.47	54.00	27.00
4,120	4,160	62.10	31.05	61.16	30.58	60.23	30.11	59.29	29.64	58.35	29.18	57.41	28.71	56.48	28.24	55.54	27.77	54.60	27.30
4,160	4,200	62.70	31.35	61.76	30.88	60.83	30.41	59.89	29.94	58.95	29.48	58.01	29.01	57.08	28.54	56.14	28.07	55.20	27.60
4,200	4,240	63.30	31.65	62.36	31.18	61.43	30.71	60.49	30.24	59.55	29.78	58.61	29.31	57.68	28.84	56.74	28.37	55.80	27.90
4,240	4,280	63.90	31.95	62.96	31.48	62.03	31.01	61.09	30.54	60.15	30.08	59.21	29.61	58.28	29.14	57.34	28.67	56.40	28.20
4,280	4,320	64.50	32.25	63.56	31.78	62.63	31.31	61.69	30.84	60.75	30.38	59.81	29.91	58.88	29.44	57.94	28.97	57.00	28.50
4,320	4,360	65.10	32.55	64.16	32.08	63.23	31.61	62.29	31.14	61.35	30.68	60.41	30.21	59.48	29.74	58.54	29.27	57.60	28.80
4,360	4,400	65.70	32.85	64.76	32.38	63.83	31.91	62.89	31.44	61.95	30.98	61.01	30.51	60.08	30.04	59.14	29.57	58.20	29.10
4,400	4,440	66.30	33.15	65.36	32.68	64.43	32.21	63.49	31.74	62.55	31.28	61.61	30.81	60.68	30.34	59.74	29.87	58.80	29.40
4,440	4,480	66.90	33.45	65.96	32.98	65.03	32.51	64.09	32.04	63.15	31.58	62.21	31.11	61.28	30.64	60.34	30.17	59.40	29.70
4,480	4,520	67.50	33.75	66.56	33.28	65.63	32.81	64.69	32.34	63.75	31.88	62.81	31.41	61.88	30.94	60.94	30.47	60.00	30.00
4,520	4,560	68.10	34.05	67.16	33.58	66.23	33.11	65.29	32.64	64.35	32.18	63.41	31.71	62.48	31.24	61.54	30.77	60.60	30.30
4,560	4,600	68.70	34.35	67.76	33.88	66.83	33.41	65.89	32.94	64.95	32.48	64.01	32.01	63.08	31.54	62.14	31.07	61.20	30.60
4,600	4,640	69.30	34.65	68.36	34.18	67.43	33.71	66.49	33.24	65.55	32.78	64.61	32.31	63.68	31.84	62.74	31.37	61.80	30.90
4,640	4,680	69.90	34.95	68.96	34.48	68.03	34.01	67.09	33.54	66.15	33.08	65.21	32.61	64.28	32.14	63.34	31.67	62.40	31.20
4,680	4,720	70.50	35.25	69.56	34.78	68.63	34.31	67.69	33.84	66.75	33.38	65.81	32.91	64.88					

SAGINAW INCOME TAX WITHHOLDING TABLES
MONTHLY PAYROLL PERIOD (CONTINUED)
 THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%	R 1.5%	NR 0.75%
4,800	4,840	72.30	36.15	71.36	35.68	70.43	35.21	69.49	34.74	68.55	34.28	67.61	33.81	66.68	33.34	65.74	32.87	64.80	32.40
4,840	4,880	72.90	36.45	71.96	35.98	71.03	35.51	70.09	35.04	69.15	34.58	68.21	34.11	67.28	33.64	66.34	33.17	65.40	32.70
4,880	4,920	73.50	36.75	72.56	36.28	71.63	35.81	70.69	35.34	69.75	34.88	68.81	34.41	67.88	33.94	66.94	33.47	66.00	33.00
4,920	4,960	74.10	37.05	73.16	36.58	72.23	36.11	71.29	35.64	70.35	35.18	69.41	34.71	68.48	34.24	67.54	33.77	66.60	33.30
4,960	5,000	74.70	37.35	73.76	36.88	72.83	36.41	71.89	35.94	70.95	35.48	70.01	35.01	69.08	34.54	68.14	34.07	67.20	33.60
5,000	5,040	75.30	37.65	74.36	37.18	73.43	36.71	72.49	36.24	71.55	35.78	70.61	35.31	69.68	34.84	68.74	34.37	67.80	33.90
5,040	5,080	75.90	37.95	74.96	37.48	74.03	37.01	73.09	36.54	72.15	36.08	71.21	35.61	70.28	35.14	69.34	34.67	68.40	34.20
5,080	5,120	76.50	38.25	75.56	37.78	74.63	37.31	73.69	36.84	72.75	36.38	71.81	35.91	70.88	35.44	69.94	34.97	69.00	34.50
5,120	5,160	77.10	38.55	76.16	38.08	75.23	37.61	74.29	37.14	73.35	36.68	72.41	36.21	71.48	35.74	70.54	35.27	69.60	34.80
5,160	5,200	77.70	38.85	76.76	38.38	75.83	37.91	74.89	37.44	73.95	36.98	73.01	36.51	72.08	36.04	71.14	35.57	70.20	35.10
5,200	5,240	78.30	39.15	77.36	38.68	76.43	38.21	75.49	37.74	74.55	37.28	73.61	36.81	72.68	36.34	71.74	35.87	70.80	35.40
5,240	5,280	78.90	39.45	77.96	38.98	77.03	38.51	76.09	38.04	75.15	37.58	74.21	37.11	73.28	36.64	72.34	36.17	71.40	35.70
5,280	5,320	79.50	39.75	78.56	39.28	77.63	38.81	76.69	38.34	75.75	37.88	74.81	37.41	73.88	36.94	72.94	36.47	72.00	36.00
5,320	5,360	80.10	40.05	79.16	39.58	78.23	39.11	77.29	38.64	76.35	38.18	75.41	37.71	74.48	37.24	73.54	36.77	72.60	36.30
5,360	5,400	80.70	40.35	79.76	39.88	78.83	39.41	77.89	38.94	76.95	38.48	76.01	38.01	75.08	37.54	74.14	37.07	73.20	36.60
5,400	5,440	81.30	40.65	80.36	40.18	79.43	39.71	78.49	39.24	77.55	38.78	76.61	38.31	75.68	37.84	74.74	37.37	73.80	36.90
5,440	5,480	81.90	40.95	80.96	40.48	80.03	40.01	79.09	39.54	78.15	39.08	77.21	38.61	76.28	38.14	75.34	37.67	74.40	37.20
5,480	5,520	82.50	41.25	81.56	40.78	80.63	40.31	79.69	39.84	78.75	39.38	77.81	38.91	76.88	38.44	75.94	37.97	75.00	37.50
5,520	5,560	83.10	41.55	82.16	41.08	81.23	40.61	80.29	40.14	79.35	39.68	78.41	39.21	77.48	38.74	76.54	38.27	75.60	37.80
5,560	5,600	83.70	41.85	82.76	41.38	81.83	40.91	80.89	40.44	79.95	39.98	79.01	39.51	78.08	39.04	77.14	38.57	76.20	38.10
5,600	5,640	84.30	42.15	83.36	41.68	82.43	41.21	81.49	40.74	80.55	40.28	79.61	39.81	78.68	39.34	77.74	38.87	76.80	38.40
5,640	5,680	84.90	42.45	83.96	41.98	83.03	41.51	82.09	41.04	81.15	40.58	80.21	40.11	79.28	39.64	78.34	39.17	77.40	38.70
5,680	5,720	85.50	42.75	84.56	42.28	83.63	41.81	82.69	41.34	81.75	40.88	80.81	40.41	79.88	39.94	78.94	39.47	78.00	39.00
5,720	5,760	86.10	43.05	85.16	42.58	84.23	42.11	83.29	41.64	82.35	41.18	81.41	40.71	80.48	40.24	79.54	39.77	78.60	39.30
5,760	5,800	86.70	43.35	85.76	42.88	84.83	42.41	83.89	41.94	82.95	41.48	82.01	41.01	81.08	40.54	80.14	40.07	79.20	39.60
5,800	5,840	87.30	43.65	86.36	43.18	85.43	42.71	84.49	42.24	83.55	41.78	82.61	41.31	81.68	40.84	80.74	40.37	79.80	39.90
5,840	5,880	87.90	43.95	86.96	43.48	86.03	43.01	85.09	42.54	84.15	42.08	83.21	41.61	82.28	41.14	81.34	40.67	80.40	40.20
5,880	5,920	88.50	44.25	87.56	43.78	86.63	43.31	85.69	42.84	84.75	42.38	83.81	41.91	82.88	41.44	81.94	40.97	81.00	40.50
5,920	5,960	89.10	44.55	88.16	44.08	87.23	43.61	86.29	43.14	85.35	42.68	84.41	42.21	83.48	41.74	82.54	41.27	81.60	40.80
5,960	6,000	89.70	44.85	88.76	44.38	87.83	43.91	86.89	43.44	85.95	42.98	85.01	42.51	84.08	42.04	83.14	41.57	82.20	41.10
6,000	6,040	90.30	45.15	89.36	44.68	88.43	44.21	87.49	43.74	86.55	43.28	85.61	42.81	84.68	42.34	83.74	41.87	82.80	41.40
6,040	6,080	90.90	45.45	89.96	44.98	89.03	44.51	88.09	44.04	87.15	43.58	86.21	43.11	85.28	42.64	84.34	42.17	83.40	41.70
6,080	6,120	91.50	45.75	90.56	45.28	89.63	44.81	88.69	44.34	87.75	43.88	86.81	43.41	85.88	42.94	84.94	42.47	84.00	42.00
6,120	6,160	92.10	46.05	91.16	45.58	90.23	45.11	89.29	44.64	88.35	44.18	87.41	43.71	86.48	43.24	85.54	42.77	84.60	42.30
6,160	6,200	92.70	46.35	91.76	45.88	90.83	45.41	89.89	44.94	88.95	44.48	88.01	44.01	87.08	43.54	86.14	43.07	85.20	42.60
6,200	6,240	93.30	46.65	92.36	46.18	91.43	45.71	90.49	45.24	89.55	44.78	88.61	44.31	87.68	43.84	86.74	43.37	85.80	42.90
6,240	6,280	93.90	46.95	92.96	46.48	92.03	46.01	91.09	45.54	90.15	45.08	89.21	44.61	88.28	44.14	87.34	43.67	86.40	43.20
6,280	6,320	94.50	47.25	93.56	46.78	92.63	46.31	91.69	45.84	90.75	45.38	89.81	44.91	88.88	44.44	87.94	43.97	87.00	43.50
6,320	6,360	95.10	47.55	94.16	47.08	93.23	46.61	92.29	46.14	91.35	45.68	90.41	45.21	89.48	44.74	88.54	44.27	87.60	43.80
6,360	6,400	95.70	47.85	94.76	47.38	93.83	46.91	92.89	46.44	91.95	45.98	91.01	45.51	90.08	45.04	89.14	44.57	88.20	44.10
6,400	6,440	96.30	48.15	95.36	47.68	94.43	47.21	93.49	46.74	92.55	46.28	91.61	45.81	90.68	45.34	89.74	44.87	88.80	44.40
6,440	6,480	96.90	48.45	95.96	47.98	95.03	47.51	94.09	47.04	93.15	46.58	92.21	46.11	91.28	45.64	90.34	45.17	89.40	44.70
6,480	6,520	97.50	48.75	96.56	48.28	95.63	47.81	94.69	47.34	93.75	46.88	92.81	46.41	91.88	45.94	90.94	45.47	90.00	45.00
6,520	6,560	98.10	49.05	97.16	48.58	96.23	48.11	95.29	47.64	94.35	47.18	93.41	46.71	92.48	46.24	91.54	45.77	90.60	45.30
6,560	6,600	98.70	49.35	97.76	48.88	96.83	48.41	95.89	47.94	94.95	47.48	94.01	47.01	93.08	46.54	92.14	46.07	91.20	45.60
6,600	6,640	99.30	49.65	98.36	49.18	97.43	48.71	96.49	48.24	95.55	47.78	94.61	47.31	93.68	46.84	92.74	46.37	91.80	45.90
6,640	6,680	99.90	49.95	98.96	49.48	98.03	49.01	97.09	48.54	96.15	48.08	95.21	47.61	94.28	47.14	93.34	46.67	92.40	46.20
6,680	6,720	100.50	50.25	99.56	49.78	98.63	49.31	97.69	48.84	96.75	48.38	95.81	47.91	94.88	47.44	93.94	46.97	93.00	46.50
6,720	6,760	101.10	50.55	100.16	50.08	99.23	49.61	98.29	49.14	97.35	48.68	96.41	48.21	95.48	47.74	94.54	47.27	93.60	46.80
6,760	6,800	101.70	50.85	100.76	50.38	99.83	49.91	98.89	49.44	97.95	48.98	97.01	48.51	96.08	48.04	95.14	47.57	94.20	47.10
6,800	6,840	102.30	51.15	101.36	50.68	100.43	50.21	99.49	49.74	98.55	49.28	97.61	48.81	96.68	48.34	95.74	47.87	94.80	47.40
6,840	6,880	102.90	51.45	101.96	50.98	101.03	50.51	100.09	50.04	99.15	49.58	98.21	49.11	97.28	48.64	96.34	48.17	95.40	47.70
6,880	6,920	103.50	51.75	102.56	51.28	101.63	50.81	100.69	50.34	99.75	49.88	98.81	49.41	97.88	48.94	96.94	48.47	96.00	48.00
6,920	6,960	104.10	52.05	103.16	51.58	102.23	51.11	101.29	50.64	100.35	50.18	99.41	49.71	98.48	49.24	97.54	48.77	96.60	48.30
6,960	7,000	104.70	52.35	103.76	51.88	102.83	51.41	101.89	50.94	100.95	50.48	100.01	50.01	99.08	49.54	98.14	49.07	97.20	48.60
7,000	7,040	105.30	52.65	104.36	52.18	103.43	51.71	102.49	51.24	101.55	50.78	100.61	50.31	99.68	49.84	98.74	49.37	97.80	48.90
7,040	7,080	105.90	52.95	104.96	52.48	104.03	52.01	103.09	51.54	102.15	51.08	101.21	50.61	100.28	50.14	99.34	49.67	98.40	49.20
7,080 AND OVER		1.5% OR .75% OF AMOUNT OVER 7,080 PLUS																	
		106.20	53.10	105.26	52.6														

SAGINAW INCOME TAX WITHHOLDING TABLES
PER DIEM PAYROLL PERIOD
 THE RESIDENT (R) TAX RATE IS 1.5% AND THE NONRESIDENT (NR) TAX RATE IS .75%

IF THE WAGES ARE: AT LEAST BUT LESS THAN		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR
		1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%	1.5%	0.75%
0	8	0.06	0.03	0.03	0.01														
8	16	0.18	0.09	0.15	0.07	0.12	0.06	0.09	0.04	0.06	0.03	0.03	0.01						
16	24	0.30	0.15	0.27	0.13	0.24	0.12	0.21	0.10	0.18	0.09	0.15	0.07	0.12	0.06	0.08	0.04	0.05	0.03
24	32	0.42	0.21	0.39	0.19	0.36	0.18	0.33	0.16	0.30	0.15	0.27	0.13	0.24	0.12	0.20	0.10	0.17	0.09
32	40	0.54	0.27	0.51	0.25	0.48	0.24	0.45	0.22	0.42	0.21	0.39	0.19	0.36	0.18	0.32	0.16	0.29	0.15
40	48	0.66	0.33	0.63	0.31	0.60	0.30	0.57	0.28	0.54	0.27	0.51	0.25	0.48	0.24	0.44	0.22	0.41	0.21
48	56	0.78	0.39	0.75	0.37	0.72	0.36	0.69	0.34	0.66	0.33	0.63	0.31	0.60	0.30	0.56	0.28	0.53	0.27
56	64	0.90	0.45	0.87	0.43	0.84	0.42	0.81	0.40	0.78	0.39	0.75	0.37	0.72	0.36	0.68	0.34	0.65	0.33
64	72	1.02	0.51	0.99	0.49	0.96	0.48	0.93	0.46	0.90	0.45	0.87	0.43	0.84	0.42	0.80	0.40	0.77	0.39
72	80	1.14	0.57	1.11	0.55	1.08	0.54	1.05	0.52	1.02	0.51	0.99	0.49	0.96	0.48	0.92	0.46	0.89	0.45
80	88	1.26	0.63	1.23	0.61	1.20	0.60	1.17	0.58	1.14	0.57	1.11	0.55	1.08	0.54	1.04	0.52	1.01	0.51
88	96	1.38	0.69	1.35	0.67	1.32	0.66	1.29	0.64	1.26	0.63	1.23	0.61	1.20	0.60	1.16	0.58	1.13	0.57
96	104	1.50	0.75	1.47	0.73	1.44	0.72	1.41	0.70	1.38	0.69	1.35	0.67	1.32	0.66	1.28	0.64	1.25	0.63
104	112	1.62	0.81	1.59	0.79	1.56	0.78	1.53	0.76	1.50	0.75	1.47	0.73	1.44	0.72	1.40	0.70	1.37	0.69
112	120	1.74	0.87	1.71	0.85	1.68	0.84	1.65	0.82	1.62	0.81	1.59	0.79	1.56	0.78	1.52	0.76	1.49	0.75
120	128	1.86	0.93	1.83	0.91	1.80	0.90	1.77	0.88	1.74	0.87	1.71	0.85	1.68	0.84	1.64	0.82	1.61	0.81
128	136	1.98	0.99	1.95	0.97	1.92	0.96	1.89	0.94	1.86	0.93	1.83	0.91	1.80	0.90	1.76	0.88	1.73	0.87
136	144	2.10	1.05	2.07	1.03	2.04	1.02	2.01	1.00	1.98	0.99	1.95	0.97	1.92	0.96	1.88	0.94	1.85	0.93
144	152	2.22	1.11	2.19	1.09	2.16	1.08	2.13	1.06	2.10	1.05	2.07	1.03	2.04	1.02	2.00	1.00	1.97	0.99
152	160	2.34	1.17	2.31	1.15	2.28	1.14	2.25	1.12	2.22	1.11	2.19	1.09	2.16	1.08	2.12	1.06	2.09	1.05
160	168	2.46	1.23	2.43	1.21	2.40	1.20	2.37	1.18	2.34	1.17	2.31	1.15	2.28	1.14	2.24	1.12	2.21	1.11
168	176	2.58	1.29	2.55	1.27	2.52	1.26	2.49	1.24	2.46	1.23	2.43	1.21	2.40	1.20	2.36	1.18	2.33	1.17
176	184	2.70	1.35	2.67	1.33	2.64	1.32	2.61	1.30	2.58	1.29	2.55	1.27	2.52	1.26	2.48	1.24	2.45	1.23
184	192	2.82	1.41	2.79	1.39	2.76	1.38	2.73	1.36	2.70	1.35	2.67	1.33	2.64	1.32	2.60	1.30	2.57	1.29
192	200	2.94	1.47	2.91	1.45	2.88	1.44	2.85	1.42	2.82	1.41	2.79	1.39	2.76	1.38	2.72	1.36	2.69	1.35
200	208	3.06	1.53	3.03	1.51	3.00	1.50	2.97	1.48	2.94	1.47	2.91	1.45	2.88	1.44	2.84	1.42	2.81	1.41
208	216	3.18	1.59	3.15	1.57	3.12	1.56	3.09	1.54	3.06	1.53	3.03	1.51	3.00	1.50	2.96	1.48	2.93	1.47
216	224	3.30	1.65	3.27	1.63	3.24	1.62	3.21	1.60	3.18	1.59	3.15	1.57	3.12	1.56	3.08	1.54	3.05	1.53
224	232	3.42	1.71	3.39	1.69	3.36	1.68	3.33	1.66	3.30	1.65	3.27	1.63	3.24	1.62	3.20	1.60	3.17	1.59
232	240	3.54	1.77	3.51	1.75	3.48	1.74	3.45	1.72	3.42	1.71	3.39	1.69	3.36	1.68	3.32	1.66	3.29	1.65
240	248	3.66	1.83	3.63	1.81	3.60	1.80	3.57	1.78	3.54	1.77	3.51	1.75	3.48	1.74	3.44	1.72	3.41	1.71
248	256	3.78	1.89	3.75	1.87	3.72	1.86	3.69	1.84	3.66	1.83	3.63	1.81	3.60	1.80	3.56	1.78	3.53	1.77
256	264	3.90	1.95	3.87	1.93	3.84	1.92	3.81	1.90	3.78	1.89	3.75	1.87	3.72	1.86	3.68	1.84	3.65	1.83
264	272	4.02	2.01	3.99	1.99	3.96	1.98	3.93	1.96	3.90	1.95	3.87	1.93	3.84	1.92	3.80	1.90	3.77	1.89
272	280	4.14	2.07	4.11	2.05	4.08	2.04	4.05	2.02	4.02	2.01	3.99	1.99	3.96	1.98	3.92	1.96	3.89	1.95
280	288	4.26	2.13	4.23	2.11	4.20	2.10	4.17	2.08	4.14	2.07	4.11	2.05	4.08	2.04	4.04	2.02	4.01	2.01
288	296	4.38	2.19	4.35	2.17	4.32	2.16	4.29	2.14	4.26	2.13	4.23	2.11	4.20	2.10	4.16	2.08	4.13	2.07
296	304	4.50	2.25	4.47	2.23	4.44	2.22	4.41	2.20	4.38	2.19	4.35	2.17	4.32	2.16	4.28	2.14	4.25	2.13
304	312	4.62	2.31	4.59	2.29	4.56	2.28	4.53	2.26	4.50	2.25	4.47	2.23	4.44	2.22	4.40	2.20	4.37	2.19
312	320	4.74	2.37	4.71	2.35	4.68	2.34	4.65	2.32	4.62	2.31	4.59	2.29	4.56	2.28	4.52	2.26	4.49	2.25
320	328	4.86	2.43	4.83	2.41	4.80	2.40	4.77	2.38	4.74	2.37	4.71	2.35	4.68	2.34	4.64	2.32	4.61	2.31
328	336	4.98	2.49	4.95	2.47	4.92	2.46	4.89	2.44	4.86	2.43	4.83	2.41	4.80	2.40	4.76	2.38	4.73	2.37
336	344	5.10	2.55	5.07	2.53	5.04	2.52	5.01	2.50	4.98	2.49	4.95	2.47	4.92	2.46	4.88	2.44	4.85	2.43
344	352	5.22	2.61	5.19	2.59	5.16	2.58	5.13	2.56	5.10	2.55	5.07	2.53	5.04	2.52	5.00	2.50	4.97	2.49
352	360	5.34	2.67	5.31	2.65	5.28	2.64	5.25	2.62	5.22	2.61	5.19	2.59	5.16	2.58	5.12	2.56	5.09	2.55
360	368	5.46	2.73	5.43	2.71	5.40	2.70	5.37	2.68	5.34	2.67	5.31	2.65	5.28	2.64	5.24	2.62	5.21	2.61
368	376	5.58	2.79	5.55	2.77	5.52	2.76	5.49	2.74	5.46	2.73	5.43	2.71	5.40	2.70	5.36	2.68	5.33	2.67
376	384	5.70	2.85	5.67	2.83	5.64	2.82	5.61	2.80	5.58	2.79	5.55	2.77	5.52	2.76	5.48	2.74	5.45	2.73
384	392	5.82	2.91	5.79	2.89	5.76	2.88	5.73	2.86	5.70	2.85	5.67	2.83	5.64	2.82	5.60	2.80	5.57	2.79
392	400	5.94	2.97	5.91	2.95	5.88	2.94	5.85	2.92	5.82	2.91	5.79	2.89	5.76	2.88	5.72	2.86	5.69	2.85
400	408	6.06	3.03	6.03	3.01	6.00	3.00	5.97	2.98	5.94	2.97	5.91	2.95	5.88	2.94	5.84	2.92	5.81	2.91
408	416	6.18	3.09	6.15	3.07	6.12	3.06	6.09	3.04	6.06	3.03	6.03	3.01	6.00	3.00	5.96	2.98	5.93	2.97
416	424	6.30	3.15	6.27	3.13	6.24	3.12	6.21	3.10	6.18	3.09	6.15	3.07	6.12	3.06	6.08	3.04	6.05	3.03
424	432	6.42	3.21	6.39	3.19	6.36	3.18	6.33	3.16	6.30	3.15	6.27	3.13	6.24	3.12	6.20	3.10	6.17	3.09
432	440	6.54	3.27	6.51	3.25	6.48	3.24	6.45	3.22	6.42	3.21	6.39	3.19	6.36	3.18	6.32	3.16	6.29	3.15
440	448	6.66	3.33	6.63	3.31	6.60	3.30	6.57	3.28	6.54	3.27	6.51	3.25	6.48	3.24	6.44	3.22	6.41	3.21
448	456	6.78	3.39	6.75	3.37	6.72	3.36	6.69	3.34	6.66	3.33	6.63	3.31	6.60	3.30	6.56	3.28	6.53	3.27
456 AND OVER		1.5% OR .75% OF AMOUNT OVER 456 PLUS																	
		6.84	3.42	6.81	3.40	6.78	3.39	6.75	3.37	6.72	3.36	6.69	3.34	6.66	3.33	6.62	3.31	6.59	3.30