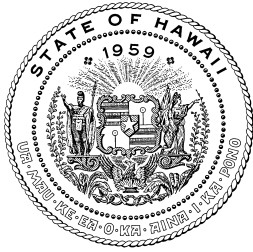


**Small Business Regulatory Review Board Meeting**  
**December 12, 2024**  
**10:00 a.m.**



## SMALL BUSINESS REGULATORY REVIEW BOARD

Department of Business, Economic Development & Tourism (DBEDT)  
No. 1 Capitol District Building, 250 S. Hotel Street, Fifth Floor, Honolulu, HI 96813  
Mailing Address: P.O. Box 2359, Honolulu, HI 96804  
Email: [dbedt.sbrb.info@hawaii.gov](mailto:dbedt.sbrb.info@hawaii.gov)  
Website: [sbrb.hawaii.gov](http://sbrb.hawaii.gov)

Tel: 808 798-0737

### AGENDA

**Thursday, December 12, 2024 ★ 10:00 a.m.**  
**Leiopapa A Kamehameha Building – State Office Tower**  
**235 S. Beretania Street, Conference Room 405**  
**Honolulu, HI 96813**

As authorized under Act 220, Session Laws of Hawaii 2021, and Section 92-3.7 Hawaii Revised Statutes (HRS), the public can participate in the meeting either:

**A. By attending the in-person meeting at:**  
**Leiopapa A Kamehameha Building – State Office Tower 235 S. Beretania Street,**  
**Conference Room 405, Honolulu, HI 96813; or**

**B. Via Video-audio livestream or via Telephone - to join the Video-audio livestream meeting, go to:**

<https://us06web.zoom.us/j/88400776199?pwd=4wAvlu4jf7kz65ioBZWDXgpG4KIKJ8.1>

**C. To Join via Telephone: Dial 1-669-900-6833 with Meeting ID 883 5814 0200 Passcode 066739**

When the Chairperson asks for public testimony during the meeting, you may indicate that you want to provide oral testimony by using the raise hand function or, if calling in by telephone, entering \* and 9 on your phone keypad. When recognized by the Chairperson, you will be unmuted. If calling in by phone, you can unmute and mute yourself by pressing \* and 6 on your keypad.

Members of the public may also submit written testimony via e-mail to: [DBEDT.sbrb.info@hawaii.gov](mailto:DBEDT.sbrb.info@hawaii.gov) or mailed to SBRRB, No. 1 Capitol District Building, 250 S. Hotel Street, Room 508, Honolulu, HI 96813, or P.O. Box 2359, Honolulu, HI 96804. The Board requests that written testimony be received by Wednesday, December 11, 2024 so it may be distributed to Board members prior to the meeting. Testimony received after that time will be distributed to the Board members at the meeting.

Copies of the Board Packet will be available on-line for review at: [Agendas & Minutes – Small Business Regulatory Review Board \(hawaii.gov\)](#) and in-person at 250 South Hotel Street, Room 4 Diamond Head, Honolulu, HI 96813 during regular business hours. An electronic draft of the minutes for this meeting will also be made available at the same location when completed.

The Board may go into Executive Session under Section 92-5 (a)(4), HRS to Consult with the Board's Attorney on Questions and Issues Concerning the Board's Powers, Duties, Immunities, Privileges and Liabilities.

**Josh Green, M.D.**  
*Governor*

**Sylvia Luke**  
*Lt. Governor*

**James Kunane**  
**Tokioka**  
*DBEDT Director*

**Dane K. Wicker**  
*DBEDT Deputy Director*

#### Members

**Jonathan Shick**  
*Chairperson*  
*O'ahu*

**Mary Albitz**  
*Vice Chairperson*  
*Maui*

**Sanford Morioka**  
*2nd Vice Chairperson*  
*O'ahu*

**James (Kimo) Lee**  
*Hawai'i*

**Garth Yamanaka**  
*Hawai'i*

**Robert Cundiff**  
*O'ahu*

**Tessa Gomes**  
*O'ahu*

**Nikki Ige**  
*Kaua'i*

**Dr. Jennifer Salisbury**  
*Maui*

**Mark Ritchie for**  
*Director, DBEDT*  
*Voting Ex Officio*

**I. Call to Order**

**II. Approval of November 21, 2024 Meeting Minutes**

**III. Old Business**

- A. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to Hawaii Administrative Rules (HAR) Title 13 Chapters 325 **General Provisions** and 326 **Control and Eradication of Invasive Species**, promulgated by Department of Land and Natural Resources – *Discussion Leader – Jonathan Shick*
- B. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 18 Chapter 235 **Income Tax Law** Subchapter 3 **Individual Income Tax Law** – promulgated by Department of Taxation – *Discussion Leader – Garth Yamanaka*
- C. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 11 Chapter 280.1, **Underground Storage Tanks**, promulgated by Department of Health – *Discussion Leader – Sanford Morioka*

**IV. Administrative Matters**

- A. Update on the Board’s Upcoming Advocacy Activities and Programs in accordance with the Board’s Powers under Section 201M-5, Hawaii Revised Statutes (HRS)
  - 1. Discussion on the Business Revitalization Taskforce’s December 10, 2024 meeting pursuant to Act 142 (Sessions Law Hawaii 2024, Senate Bill 2974 Relating to Economic Development) – Mandates that the Department of Business, Economic Development, and Tourism establish a task force in order to identify methods to improve Hawaii’s general economic competitiveness and business climate, including the mitigations of regulatory tax burdens
  - 2. Review and Update of Board’s “Discussion Leader Assignments” for the State and County Agencies’ Hawaii Administrative Rules
  - 3. Review of the Board’s 2023 – 2024 Strategic Goals and Discussion and Action on Upcoming 3 – 5 Year Plan
  - 4. Update and Discussion on Becker Communications Inc., regarding the Board’s Small Business Outreach
  - 5. Presentations to Industry Associations
  - 6. Staff’s Small Business Outreach

**V. Next Meeting:** Thursday, January 16, 2025 at 10:00 a.m., held via Zoom and at 250 South Hotel Street – Capitol Modern Building, Conference Room 436, Honolulu, HI 96813

**VI. Adjournment**

If you need an auxiliary aid/service or other accommodation due to a disability, contact Jet’aimé Ariola at 808 798-0737 and [jetaime.k.ariola@hawaii.gov](mailto:jetaime.k.ariola@hawaii.gov) as soon as possible, preferably at least three (3) working days prior to the meeting. Requests made as early as possible have a greater likelihood of being fulfilled.

Upon request, this notice is available in alternate/accessible formats.

## **II. Approval of November 21, 2024 Meeting Minutes**

## Small Business Regulatory Review Board

### MEETING MINUTES - **DRAFT** November 21, 2024

#### ZOOM Meeting Recording

- I. **CALL TO ORDER:** Chair Shick called the meeting to order at 10:03 a.m., with a quorum present.

**MEMBERS PRESENT:**

- Jonathan Shick, Chair
- Mary Albitz, Vice Chair
- Sanford Morioka, 2<sup>nd</sup> Vice Chair
- Garth Yamanaka
- Tessa Gomes
- Nikki Ige
- Jennifer Salisbury
- Mark Ritchie

**ABSENT MEMBERS:**

- Robert Cundiff
- James (Kimo) Lee

**STAFF:** DBEDT

Jet'aime Ariola  
Dori Palcovich

Office of the Attorney General

Alison Kato

II. **APPROVAL OF October 17, 2024 MINUTES**

Ms. Ige motioned to approve the October 17, 2024 meeting minutes, as amended. Vice Chair Albitz seconded the motion, and the Board members unanimously agreed.

Chair Shick welcomed and introduced the Board's newest member, Dr. Jennifer Salisbury. Dr. Salisbury, who is in construction management and a business consultant, provided the members with a summary of her background and stated that she is delighted to serve on this Board.

III. **OLD BUSINESS**

- A. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to Chapter 82, Rule Section 3-82-38.15, Unlawful Discrimination, promulgated by City and County of Honolulu – Liquor Commission

Ms. Anna Hirai, Assistant Administrator from the City and County of Honolulu Liquor Commission, stated that the public hearing occurred on October 24, 2024 with no testifiers appearing in person. Six pieces of positive written testimony were received prior to the hearing.

Chair Shick responded that the level of outreach that was performed prior to the public hearing is testament to the positive feedback that the Liquor Commission received.

Mr. Ritchie motioned to pass the rules on to the Mayor for adoption. Mr. Morioka seconded the motion, and the Board members unanimously agreed.

B. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 4 Chapter 72, Plant and Non-Domestic Animal Quarantine Plant Intrastate Rules, promulgated by Department of Agriculture (DoAg)

Discussion leader Ms. Ige stated that this Board received several written testimonies in support of these rule changes prior to today's meeting with one written testimony received this morning from Mr. Eric S. Tanouye, President of Hawaii Floriculture & Nursery Association requesting clarification of some of the amendments.

Mr. Tanouye stood by his written testimony, and highlighted the following requests:

- A clear explanation on the impacts of harboring pests and any repercussions;
- An explanation of fees and how they will be implemented;
- How a quarantine would be enacted, administrated, and the steps to end the quarantine with a timeline of the steps needed; and
- A current list of regulated pests with their status being vetted, and the suggested actions by DoAg

Mr. Jonathan Ho, Branch Manager at the Plant Quarantine Branch, explained that DoAg is very much in-line with providing the industry with clear understanding of what is going to happen with regards to pests. A total ban is not good for industry and there needs to be reasonable measures to ensure that movement of material can occur while pest management is being performed.

The rules were created to manage flexibility of enacting quarantines and preventing the spread of pests. Pest management may be different depending on the location, the facility's structure, and access to equipment or capital to use pesticides. DoAg's stance has always been to "educate before you regulate." In response to Mr. Tanouye's concerns above, Mr. Ho explained, in part, the following:

Regarding "harboring of pests," no industry member who is in the business of agriculture is doing this, in general. This is because harboring pests would be averse to doing business and impedes upon production. If a company is spreading pests, it will eventually go out of business because no one will buy from them. In the statute, there is a criminal penalty tied to the harboring of pests.

The fees for inspection and certification were enacted by the Legislature in 2010 with regards to treatment and certification outside of the port of entry. DoAg has already been working with the industry to charge most of these fees. However, fees would be incurred if a quarantine situation implemented treatment to ensure that the businesses/nurseries are pest-free. Generally, most stakeholders understand the intent of the fees and the

eradication, which would cost up to \$50 per hour, and include mileage and possible overtime charges if treatment was needed during the nighttime. Mr. Ho added that a quarantine is not necessarily a ban, and he explained when a quarantine might occur on a step-by-step basis.

In terms of a list of “regulated” pests, he stated that there are two different lists regarding pests for eradication control. Both lists have pests that are incredibly widespread, such as the giant African land snail. If anyone has a yard, there is likely to be this type of snail living in it; so obviously, DoAg will not be quarantining these types of pests. However, the rules will not address this issue right now because guidance on these pests will change in the regulations and as a result, a conflict might occur.

Currently, the major targets for DoAg include the Koki Frog and the Coconut Rhinoceros Beetle. However, should there be another pest, DoAg has the ability to act on it, if necessary. Mr. Ho mentioned that the Board of Agriculture, at its last board meeting, requested that his branch provide an update on the State’s Guidance document, which Mr. Ho is currently drafting.

Mr. Tanouye responded to Mr. Ho by thanking him for the responses to his concerns, noting that his company and the industry are always looking to work closely with DoAg. Mr. Yamanaka also thanked Mr. Ho for his responses to the noted concerns.

In response to Mr. Yamanaka’s concerns about future staffing, specifically on the Island of Hawaii, Mr. Ho stated that a recent bill that passed in the last legislative session added 22 new positions; equating to a 25% increase. Currently, there are 85 people fully-staffed throughout the state. Specifically, six of these new positions will work out of Hawaii Island; five in Hilo and one in Kona.

Testifier, Ms. Stephanie Easley, from the Coordinating Group on Alien Pest Species, stated that her group is very excited about DoAg moving forward with these rules. The changes will provide a tool if there is merchandise with pests to stop the sale to the public, as currently there is no mechanism to stop a sale. She explained that the provision on harboring pests is in the current rules with the exact same restrictions and penalties in the proposed draft; the difference is that this section is now numbered differently.

Testifier and Senator Jarrett Keohokalole, representing Kaneohe and Kailua and is the Chair of the Consumer Protection Committee, is in favor of the proposed rule amendments. Changes are necessary because there must be a set of consumer protection rules for pests that move through commerce. He added that there are known instances in the community on Oahu’s windward side where businesses previously took precautions; however, because of a lack of care for various reasons, negative results have occurred.

Further, when these pests are spread from the businesses into the communities, there is no recourse or authority to remediate or require any type of compliance; as a result, there is no accountability. Because of this and other reasons, Senator Keohokalole fully believes that DoAg needs to be completely restructured. Unless there is an immediate harm to human health situation, there are limited mechanisms to require people to comply.

Testifier Mr. Wayne Tanaka of the Sierra Club of Hawaii echoes the support for these proposed rule changes. He believes these rules all relate to small businesses, i.e., nurseries, etc., and that the businesses will do the right thing and comply in order to avoid devastating consequences due to an invasion of pests.

Ms. Ige noted that based on the discussion from DoAg and the testifiers, there has been a lot of positive communication and interaction. Ultimately, this makes the processes more beneficial and meaningful.

Vice Chair Albitz motioned to pass the rules on to the Governor for adoption. Chair Shick seconded the motion, and the Board members unanimously agreed.

#### **IV. ADMINISTRATIVE MATTERS**

##### **A. Update on the Board's Upcoming Advocacy Activities and Programs in accordance with the Board's Powers under Section 201M-5, Hawaii Revised Statutes (HRS)**

###### **1. Discussion and Action on the Board's Draft 2024 *Annual Report Summary* for submission to the Hawaii State Legislature under Section 201M-5(f), HRS**

Ms. Ige motioned to approve the Board's draft 2024 *Annual Report Summary* for submission to the Hawaii State Legislature pending any changes from the December 2024 board meeting. Mr. Ritchie seconded the motion, and the Board members unanimously agreed.

###### **2. Update and Discussion on the Business Revitalization Taskforce's October 29<sup>th</sup> meeting pursuant to Act 142 (Sessions Law Hawaii 2024, Senate Bill 2974 Relating to Economic Development)**

Mr. Yamanaka noted that although the meeting was scheduled for October 29<sup>th</sup>, due to not posting the meeting notice within the appropriate timeframe, it was cancelled. A new meeting will be scheduled soon.

###### **3. Review of the Board's 2023-2024 Strategic Goals and Discussion and Action on Upcoming 3-5 Year Plan**

Deferred until the December meeting.

###### **4. Update and Discussion on Becker Communications, Inc., regarding the Board's Small Business Outreach**

Program Specialist, Ms. Ariola, thanked all the members who submitted short biographies requested by Becker Communications. She is still waiting for Chair Shick's, Ms. Gomes' and Ms. Ige's biographies. Once she receives these, she will forward them to Becker for posting on DBEDT's social media publications.



5. Presentations to Industry Associations

Chair Shick is expecting to attend the Hawaii Chamber of Commerce Business After Hours event in December. Ms. Gomes presented the wedding industry's State of the Industry report earlier this month, which entails all small businesses.

Mr. Yamanaka noted that the "2030 Blueprint" report by the Chamber of Commerce of Hawaii might be something this Board would be interested in learning more about as it is related to improving Hawaii's overall business and economic ratings and rankings. It is not yet clear how or when the Chamber will roll the Blueprint out.

Vice Chair Albitz and Dr. Salisbury recently attended Maui Chamber's Business after Hours. They were asked if this Board has any current Legislation it would like the Maui Chamber's support on; if it does, the Board was asked to send it through Vice Chair Albitz. Ms. Ige serves as a board member on the Kauai Chamber of Commerce and is planning to attend an upcoming meeting on December 12<sup>th</sup>.

6. Staff's Small Business Outreach

Ms. Ariola recently attended an event that launched *Kapolei Magazine*, sponsored by the Kapolei Chamber of Commerce. On behalf of this Board, she joined as a member of this Chamber. This is expected to be a great opportunity to assist with outreach in the Kapolei area.

- V. **NEXT MEETING** – Thursday, December 12, 2024, at 10:00 a.m., via Zoom and in conference room 405 at Leiopapa A Kamehameha Building – State Office Tower – 235 S. Beretania Street, Honolulu, HI 96813.
- VI. **ADJOURNMENT** – Mr. Ritchie motioned to adjourn the meeting and Mr. Morioka seconded the motion; the meeting adjourned at 11:08 a.m.

### **III. Old Business**

#### **A. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 13 Chapters 325 General Provisions, and 326 Control and Eradication of Invasive Species, promulgated by DLNR**

SMALL BUSINESS STATEMENT  
"AFTER" PUBLIC HEARING TO THE  
SMALL BUSINESS REGULATORY REVIEW BOARD  
(Hawaii Revised Statutes (HRS), §201M-3)

Department or Agency: Hawaii Invasive Species Council

Hawaii Invasive Species Council Subtitle 14, Ch. 13-325 & 13-326

Administrative Rule Title and Chapter: Ch. 13-325 General Provisions; Ch 13-326 Control and Eradication of Invasive Species

Chapter Name: Chelsea Arnott, Program Supervisor, Hawaii Invasive Species Council

Contact Person/Title: 808-492-0642

Phone Number: chelsea.i.arnott@hawaii.gov

E-mail Address: chelsea.i.arnott@hawaii.gov Date: 11/15/2024

A. To assist the SBRRB in complying with the meeting notice requirement in HRS §92-7, please attach a statement of the topic of the proposed rules or a general description of the subjects involved.

B. Are the draft rules available for viewing in person and on the Lieutenant Governor's Website pursuant to HRS §92-7?

Yes  No

(If "Yes," please provide webpage address and when and where rules may be viewed in person. Please keep the proposed rules on this webpage until after the SBRRB meeting.)

I. Rule Description:  New  Repeal  Amendment  Compilation

II. Will the proposed rule(s) affect small business?

Yes  No (If "No," no need to submit this form.)

\* "Affect small business" is defined as "any potential or actual requirement imposed upon a small business . . . that will cause a direct and significant economic burden upon a small business, or is directly related to the formation, operation, or expansion of a small business." HRS §201M-1

\* "Small business" is defined as a "for-profit corporation, limited liability company, partnership, limited partnership, sole proprietorship, or other legal entity that: (1) Is domiciled and authorized to do business in Hawaii; (2) Is independently owned and operated; and (3) Employs fewer than one hundred full-time or part-time employees in Hawaii." HRS §201M-1

III. Is the proposed rule being adopted to implement a statute or ordinance that does not require the agency to interpret or describe the requirements of the statute or ordinance?

Yes  No

(If "Yes" no need to submit this form. E.g., a federally-mandated regulation that does not afford the agency the discretion to consider less restrictive alternatives. HRS §201M-2(d))

IV. Is the proposed rule being adopted pursuant to emergency rulemaking? (HRS §201M-2(a))

Yes  No

(If "Yes" no need to submit this form.)

**V. Please explain how the agency involved small business in the development of the proposed rules.**

HISC staff provided several opportunities for the public, including small businesses, to provide feedback on the proposed rules including 2 HISC meetings, the SBRRB meeting, and the public hearing.

**a. Were there any recommendations incorporated into the proposed rules? If yes, explain. If not, why not?**

Yes. In response to testimony, the hearing officer proposed, and the HISC approved, changes to the list of species identified for control or eradication to the narrow the scope of the list. See Attachment A.

**VI. If the proposed rule(s) affect small business, and are not exempt as noted above, please provide the following information:**

1. A description of how opinions or comments from affected small businesses were solicited.

2. A summary of the public's and small businesses' comments.

3. A summary of the agency's response to those comments.

4. The number of persons who:

(i) Attended the public hearing: 15

(ii) Testified at the hearing: 8

(iii) Submitted written comments: 7

5. Was a request made at the hearing to change the proposed rule in a way that affected small business?

Yes  No

(i) If "Yes," was the change adopted?  Yes  No

(ii) If No, please explain the reason the change was not adopted and the problems or negative result of the change.

Small Business Regulatory Review Board / DBEDT  
Phone: (808) 586-2594 / Email: [DBEDT.sbrrb.info@hawaii.gov](mailto:DBEDT.sbrrb.info@hawaii.gov)

This statement may be found on the SBRRB Website at:  
<http://dbedt.hawaii.gov/sbrrb-impact-statements- pre-and-post-public-hearing>

D. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 11 Chapter 208.1, Underground Storage Tanks, promulgated by Department of Health (DOH)

Discussion leader Mr. Morioka requested that Ms. Lauren Cruz, DOH's Environmental Health Specialist, provide background information on the proposed rule changes. Ms. Cruz explained that the purpose of the rule changes is to update the underground storage tanks (UST) systems and the cleanup of releases from UST systems. Tank system owners and operators are required to clean up releases and remediate contaminated soil, groundwater, and surface water to a level that is protective of human health and the environment.

The proposal adds two new contaminants to the rules that are included in Table 1 in the rules; the action levels for five of the existing contaminants in Table 1 are also being updated. The Tier 1 screening levels are based on the department's Environmental Action Levels, which are based on toxicological data (dangers of exposure to a specific chemical contaminant) and risk assessments considering potential pathways of human health and environmental exposure to contaminants.

Ms. Cruz added that the department is allowing for deviation from these levels only as long as they are determined to be protective of human health and the environment. There is no anticipated impact to the small businesses because in most cases, such as gasoline stations which have already upgraded their gasoline tanks, this reduces the likelihood that there will be any releases. Ms. Cruz also noted that by 2028, all gasoline stations are required to be updated to double-wall tanks.

A public comment period occurred from April to May of this year with only one set of comments from one stakeholder; the stakeholder was not a small business but a large environmental consulting company.

Vice Chair Cundiff made a motion to pass the rules on to public hearing. Second Vice Chair Shick seconded the motion, and the Board members unanimously agreed.

E. Discussion and Action on the Small Business Impact Statement and Proposed New HAR Title, Subtitle 14, Hawaii Invasive Species Council, Chapter 325, General Provisions and Chapter 326 Control and Eradication of Invasive Species, promulgated by DLNR

Discussion leader and Second Vice Chair Shick explained that rather than having a financial impact on small businesses, the rule proposal allows Hawaii Invasive Species Council (HISC), after notice to departments, counties or an agent, to access private property to control or eradicate an invasive species that was identified by HISC.

Ms. Chelsea Arnott, Program Supervisor from HISC/DLNR, explained that her main role is program support to the HISC. The HISC was established in 2003 by Hawaii Revised Statutes and the purpose of HISC is to provide policy level direction, coordination and planning amongst the state departments and federal agencies. The last meeting of HISC was May 29, 2024, which unanimously approved the initiation process for these proposed rules.

Testimony was received at this May 29<sup>th</sup> meeting. Although none of the testimony was from small businesses, the comments received questioned why there aren't more species listed on the invasive species list. Ms. Arnott noted that DLNR's Deputy AG recommended that a small list be initiated first that includes the more invasive species, and then in the future to work from that.

Ms. Arnott specifically highlighted Chapter 194-5 Entry to Private Property, Chapter 194-6 Entry to Public Property, and Chapter 194-7 Ability to Adopt Rules. She explained how the Miconia, which poses a great threat to the integrity of Oahu's forested watershed is considered highly invasive, is a prolific seeder and its tiny seeds can remain invisible in the soil for up to 18 years. She further explained the list of invasive species which have very high impact as the species are either currently in Hawaii or are not known to occur.

A summary of the proposed rules include: 1) Invasive species identified by the council for control and eradication; 2) Requirements for control or eradication on private property; 3) Notice; 4) Requirement for control or eradication by private property owner; 5) Requirements for control or eradication on public property; and 6) Warrants.

In response to Vice Chair Cundiff's question as to whether there might be any pushback or impact on small business, Ms. Arnott explained that because there are no fines or fees associated with the rule proposal, she doesn't anticipate any impact. However, the only time there might potentially be impact is when there is proof of any "knowing or intentional" introduction of one or more of the listed invasive species on a small business property. Also, discussed was if hypothetically the State would have to go into a small business' farm and perform ratification of a crop, which may become a financial loss.

Second Vice Chair Shick made a motion to pass the rules on to public hearing. Mr. Ritchie seconded the motion, and the Board members unanimously agreed.

## **V. ADMINISTRATIVE MATTERS**

### **A. Update on the Board's Upcoming Advocacy Activities and Programs in accordance with the Board's Powers under Section 201M-5, Hawaii Revised Statutes (HRS)**

#### **1. Update and Discussion on Becker Communications, Inc., regarding the Board's Small Business Outreach**

Nothing was reported.

#### **2. Presentations to Industry Associations**

Pursuant to Board member Mr. Yamanaka's suggestion, Program Specialist Ms. Ariola contacted DCCA's Business Action Center and is currently working with staff there to download and link to this Board's Small Business Bill of Rights and SBRRB's brochures.

Ms. Ariola attended the PBN Business Panel on May 31<sup>st</sup> in Kauai. An update on the PBN Business Panel in the Big Island that is taking place July 12<sup>th</sup>.

## ATTACHMENT A

November 15, 2024

The Hawaii Invasive Species Council (HISC) is proposing to adopt a new subtitle as Hawaii Administrative Rules (HAR) Title 13, Subtitle 14, to effectuate chapter 194, Hawaii Revised Statutes (HRS) (“proposed rules”). At a Council meeting on May 29, 2024, the HISC members voted to initiate rulemaking for the proposed rules. HISC staff submitted a Small Business Impact Statement for the proposed rules to the Small Business Regulatory Review Board (SBRRB) for consideration at their June 20, 2024 meeting. The SBRRB voted unanimously to pass the proposed administrative rules on to public hearing.

On September 25, 2024 from 6 to 7:30pm, HISC staff held a hybrid statewide public hearing via Zoom, with an in-person host site at the Department of Land and Natural Resources (DLNR) Board Room on Oahu. Written and oral testimony was accepted until the end of the public hearing. After the public hearing, the testimony was compiled, reviewed, analyzed, and summarized.

### Purpose

Submitted to the SBRRB for your consideration is new subtitle 14 of title 13, HAR, entitled “Hawaii Invasive Species Council” comprised of two new chapters, chapters 325 “General Provisions” and 326 “Control and Eradication of Invasive Species” to effectuate the authorities set out in chapter 194, HRS. The new subtitle includes the following:

1. **Chapter 325** contains 3 sections that set out the general provisions as follows:
  - **Section 325-1 “Purpose”** sets out that the purpose of the rules is to implement HISC authorities under chapter 194 HRS.
  - **Section 325-2 “Definitions”** sets out the definitions for the subtitle.
  - **Section 325-3 “Relationship to other laws”** clarifies that the proposed rules may not be construed to limit existing authorities.
  
2. **Chapter 326** contains 6 sections that are related to the authority of HISC departments, the counties, and their agents to carry out actions to control or eradicate invasive species identified by the HISC, as follows:
  - **Section 326-1 “Invasive species identified by the council for control or eradication”** sets out the list of invasive species identified by HISC for control or eradication (identified species).
  - **Section 326-2 “Requirements for control or eradication on private property”** sets out the requirements for a HISC department or county or an agent to control or eradicate an identified species on private property.
  - **Section 326-3 “Notice”** sets out the requirements for notice to a private property owner, or tenant or occupant, before control or eradication actions may be carried out on the private property.
  - **Section 326-4 “Requirement for control or eradication by private property owner”** authorizes a HISC department or county or their agent to order a private property owner

to control or eradicate an identified species if the identified species was intentionally and knowingly established on the private property.

- **Section 326-5 “Requirements for control or eradication on public property”** sets out the requirements for a HISC department or its agent to order an entity in charge of State or county property to control or eradicate an identified species on the public property.
- **Section 326-6 “Warrants”** sets out the requirements for a HISC department or county to seek a warrant to carry out a control or eradication action on private or public property without the consent of the property owner, tenant, occupier, or entity in charge, as appropriate.

### Discussion and Analysis

A total of eight oral testimonies and seven written testimonies were received. Three people provided oral testimony in person at the public hearing host location and five people provided oral testimony on-line via Zoom. Of those who provided oral testimony, three also provided written testimony and four other written testimonies were submitted by email.

At the public hearing, oral testimony was initially completed at 6:19pm. The zoom recording was stopped and the hearing room and Zoom access were open in the event additional testifiers arrived. One additional oral testimony was given at 7:22pm at which time the zoom recording was restarted. The public hearing concluded at 7:30pm.

### Changes to Proposed Rules

In response to the two comments requesting changes to the list of species identified by the Council for control or eradication set out in section 13-326-1(b) of the proposed rules, after internal discussions with HISC staff, Chelsea Arnott, the appointed public hearing officer, proposed, and the HISC voted to accept, the following changes:

1. Removal of “*Andesanthus* – all species in the genus” from the species list based on the testimony and further research that there are no members in this genus that are currently naturalized or targets of any department or organization for control or eradication efforts in Hawaii.
2. Removal of the genera *Chaetogastra*, *Pleroma*, and *Tibouchina* from the species list and replaced by the specific species: *Chaetogastra herbacea* and *Pleroma urvilleanum* which are known targets for control and eradication in Hawaii.
3. Removal of the genus *Miconia* from the species list and replacing it with the single species *Miconia calvescens*.

These proposed changes respond to the public testimony, while recognizing that that this initial proposed list of species identified for control or eradication is not intended to be a comprehensive list of invasive species in the State. Instead, it is intended to include species that are current targets of State departments and partner organizations where active prevention, control, or eradication efforts are already underway.



The proposed rules also include minor, non-substantive edits that were suggested by the Governor's office for clarity.

EXHIBIT 5

DEPARTMENT OF LAND AND NATURAL RESOURCES

Adoption of Subtitle 14 of Title 13,  
Containing Chapters 13-325 and 13-326,  
Hawaii Administrative Rules

[DATE]

1. Chapter 13-325, Hawaii Administrative Rules, is adopted.
2. Chapter 13-326, Hawaii Administrative Rules, is adopted.
3. Subtitle 14 of Title 13, Hawaii Administrative Rules, is adopted to read as follows:

"HAWAII ADMINISTRATIVE RULES

TITLE 13

DEPARTMENT OF LAND AND NATURAL RESOURCES

SUBTITLE 14

HAWAII INVASIVE SPECIES COUNCIL

CHAPTER 13-325

GENERAL PROVISIONS

§13-325-1	Purpose
§13-325-2	Definitions
§13-325-3	Relationship to other laws

**§13-325-1 Purpose.** This chapter implements the authority of the Hawaii invasive species council in chapter

§13-325-1

194, Hawaii Revised Statutes, for the purpose of preventing, controlling, and eradicating harmful invasive species

[Eff ] (Auth: HRS §194-7) (Imp: HRS §§194-2, 194-4)

**§13-325-2 Definitions.** As used in this chapter:

"Agent" means a person authorized by law to carry out a provision of this chapter.

"Control" means, with respect to an invasive species, containing, suppressing, or reducing the invasive species.

"Council" or "Hawaii invasive species council" means the invasive species council established under section 194-2, Hawaii Revised Statutes.

"County" means the city and county of Honolulu, county of Hawaii, county of Kauai, and county of Maui; provided that the county of Maui shall include the county of Kalawao for the purposes of this chapter.

"Department" means each of the following:

- (1) The department of agriculture;
- (2) The department of business, economic development, and tourism;
- (3) The department of health;
- (4) The department of land and natural resources;
- (5) The department of transportation; and
- (6) The University of Hawaii.

"Eradicate" means, with respect to an invasive species, to remove or destroy an entire population of the invasive species.

"Eradication" means, with respect to an invasive species, actions to eradicate the invasive species.

"Invasive species" means, with regard to a particular ecosystem, a non-native species, genera, or other taxon that causes or is likely to cause economic or environmental harm, or harm to human, animal, or plant health.

"Non-native species" means, with respect to a particular ecosystem, an organism, including its seeds, eggs, spores, or other biological material capable of propagating that species, that occurs outside of its natural range.

"Person" means an individual, corporation, firm, association, partnership, or other public, private, or not-for-profit entity, or any governmental unit.

"Public property" means any property owned or controlled by the State or a county.

[Eff ] (Auth: HRS §194-7) (Imp: HRS

**§13-325-3 Relationship to other laws.** Nothing in this chapter may be construed to limit an authority provided to a department or a county under any provision of law or any other rule to regulate, control, or eradicate any invasive species. [Eff ] (Auth: HRS §194-7) (Imp: HRS §194-4)

HAWAII ADMINISTRATIVE RULES

TITLE 13

DEPARTMENT OF LAND AND NATURAL RESOURCES

SUBTITLE 14

HAWAII INVASIVE SPECIES COUNCIL

CHAPTER 13-326

CONTROL AND ERADICATION OF INVASIVE SPECIES

- §13-326-1 Invasive species identified by the council  
for control or eradication
- §13-326-2 Requirements for control or eradication on  
private property
- §13-326-3 Notice
- §13-326-4 Requirement for control or eradication by  
private property owner
- §13-326-5 Requirements for control or eradication on  
public property
- §13-326-6 Warrants

**§13-326-1 Invasive species identified by the council for control or eradication.** (a) The invasive species identified by the council for control or eradication for purposes of sections 194-4 and 194-5, Hawaii Revised Statutes, are those invasive species that have a record of causing economic or environmental harm, or harm to human, animal, or plant health in the scientific literature or in environmental conditions found in Hawaii.

(b) The invasive species identified by the council for control or eradication for purposes of sections 194-4 and 194-5, Hawaii Revised Statutes, are the following:

Scientific name	Common name
(1) Plants:	
(A) <i>Cenchrus longisetus</i> (formerly <i>Pennisetum villosum</i> )	feather-topped fountain grass, longstyle feather grass
(B) <i>Cenchrus setaceus</i> (formerly <i>Pennisetum setaceum</i> )	fountain grass
(C) <i>Chaetogastra herbacea</i>	cane tibouchina
(D) <i>Chromolaena odorata</i>	devil weed, Siam weed
(E) <i>Cortaderia jubata</i>	pampas grass
(F) <i>Cortaderia selloana</i>	pampas grass
(G) <i>Miconia calvescens</i>	miconia
(H) <i>Pleroma urvilleanum</i>	glory bush, lasiandra, princess flower
(I) <i>Senecio madagascariensis</i>	fireweed
(2) Invertebrates:	
(A) <i>Aedes aegypti</i>	mosquito
(B) <i>Aedes scutellaris</i>	mosquito
(C) <i>Apis mellifera scutellata</i>	Africanized honeybee
(D) <i>Anopheles</i> - all species in genus	western malaria mosquito
(E) <i>Oryctes rhinoceros</i>	coconut rhinoceros beetle, CRB
(F) <i>Popillia japonica</i>	Japanese beetle
(G) <i>Prosapia bicincta</i>	two-lined spittlebug
(H) <i>Solenopsis invicta</i>	red imported fire ant, RIFA
(I) <i>Wasmannia auropunctata</i>	little fire ant, LFA
(3) Vertebrates:	
(A) <i>Eleutherodactylus coqui</i>	coqui frog

§13-326-1

(4) Pathogens:

- (A) *Ceratocystis lukuohia* rapid ohia death
- (B) *Ceratocystis huliohia* rapid ohia death

(c) If the scientific name or common name of a taxon referred to in this section is changed to a new scientific name or common name accepted by the International Code of Zoological Nomenclature (ICZN), the International Plant Names Index (IPNI), or other appropriate authority, the reference in this section shall be construed to refer to the new scientific name or common name, as appropriate. [Eff ] (Auth: HRS §194-7) (Imp: HRS §194-4)

**§13-326-2 Requirements for control or eradication on private property.** (a) A department or county seeking to conduct control or eradication actions on private property pursuant to this chapter for an invasive species listed in section 13-326-1(b) shall:

(1) Prior to conducting any such action, develop and submit to the council a detailed control or eradication program that:

- (A) Is narrowly tailored to include only the needed control or eradication of the target invasive species, recognizing that general vegetation removal, other removal or modification of non-target species, and other habitat modification may be needed for access to or control or eradication of the target invasive species;
- (B) Identifies the specific geographic areas where control or eradication actions will be carried out and the reasons each area is selected, including that the target

suspected to be in each area, based on the results of systematic surveys or reports or invasive species;

§13-326-3

- (C) Includes a proposed schedule for the
  - (D) Describes the control or eradication methods proposed to be used; and
  - (E) Includes an assessment of the reasonableness of the methods proposed; and
- (2) Provide regular updates, not less than annually, actions carried out by the department or county.
- (b) If two or more departments or counties intend to

chapter for the same invasive species, those departments

actions are carried out efficiently and in a manner that does not result in unnecessary impacts to land owners, or tenants or occupants, if applicable.

(c) A department or county may enter into a memorandum of understanding with an agent of the department or county that has appropriate expertise and experience to carry out actions under this section, section 13-326-3, or

**§13-326-3 Notice.** (a) The time period for reasonable notice to the owner, and tenant or occupant if applicable, of private property that a department or county intends to enter to control or eradicate an invasive species pursuant to section 194-5, Hawaii Revised Statutes, is the earlier of:

- (1) Thirty days after notice is given to the owner, and the tenant or occupant if applicable; or
  - (2) The date that the owner, and the tenant or occupant if applicable, consents to the entry.
- (b) If the owner, or the tenant or occupant if applicable, of the private property does not consent to the entry by a department or a county within thirty days after notice is given under subsection (a), the department or county may seek a warrant under section 13-326-6 that authorizes the entry for control or eradication actions.



§13-326-3

(c) Notwithstanding subsections (a) and (b), if a department or county determines that control or eradication of an invasive species listed in section 13-326-1(b) requires an urgent response on private property and the consent of the owner, or tenant or occupant if applicable, cannot be obtained immediately, the department or county may seek a warrant under section 13-326-6 that authorizes the entry onto the private property for emergency control or eradication actions. [Eff ] (Auth: HRS §194-7) (Imp: HRS §194-5)

**§13-326-4 Requirement for control or eradication by private property owner.** (a) If a department or county determines that an invasive species listed in section 13-326-1(b) was intentionally and knowingly established on private property by the property owner, the department or county may order the property owner to control or eradicate the invasive species to the satisfaction of the department or county.

(b) The time limit set by a department or county to require an owner of private property to control or eradicate an invasive species pursuant to section 194-5(c), Hawaii Revised Statutes, shall be not less than thirty days and shall provide a reasonable amount of time for the owner to obtain the necessary equipment, supplies, and personnel to control or eradicate the invasive species.

(c) If the owner fails to comply with an order issued under subsection (a), the applicable department or county may after notice required by section 13-326-3 carry out the actions required by the order:

- (1) If the owner consents to the department or county carrying out the actions; or
- (2) Pursuant to a warrant sought under section 13-326-6.

(d) A department or county that carries out control or eradication actions under subsection (c) may recover the expenses incurred to carry out those actions by appropriate proceeding. [Eff ] (Auth: HRS §194-7) (Imp: HRS §194-5)

**§13-326-5 Requirements for control or eradication on public property.** (a) If a department determines that an invasive species listed in section 13-326-1(b) is found on public property that is within a geographic area in which the department or its agent is carrying out monitoring or control or eradication actions for the invasive species, the department may, after notice required by subsection (b), order the government entity in charge of the public property to control or eradicate the invasive species to the satisfaction of the department.

(b) The notice required by this subsection shall be not less than thirty days and shall provide a reasonable amount of time for the government entity in charge of the public property to obtain the necessary equipment, supplies, and personnel to control or eradicate the invasive species.

(c) If the government entity in charge of the public property fails to comply with an order issued under subsection (a), the applicable department may carry out the control or eradication actions required by the order:

- (1) If the government entity in charge of the public property consents to the department carrying out the actions; or
- (2) Pursuant to a warrant sought under section 13-326-6.

(d) A department that carries out control or eradication actions under subsection (c) may recover the expenses incurred to carry out those actions by appropriate proceeding.

(e) Notwithstanding subsections (a) and (b), if a department determines that control or eradication of an invasive species listed in section 13-326-1(b) requires an urgent response on public property and the consent of the government entity in charge of the public property cannot be obtained immediately, the department may seek a warrant under section 13-326-6 that authorizes the entry onto the public property for emergency control or eradication actions.

(f) A department may enter into a memorandum of understanding with an agent of the department that has appropriate expertise and experience to carry out actions under this section. [Eff \_\_\_\_\_] (Auth: HRS §194-7) (Imp: HRS §194-6)

§13-326-6

**§13-326-6 Warrants.** A department or county seeking a warrant to control or eradicate an invasive species pursuant to this chapter on private or public property shall submit to the district court of the circuit in which the property is situated an affidavit that:

- (1) Is made by an individual having knowledge of the facts alleged; and
- (2) Establishes grounds for issuing the warrant."

[Eff ] (Auth: HRS §194-7) (Imp: HRS §§194-5, 194-6)

4. The adoption of subtitle 14 of title 13, containing chapters 13-325 and 13-326, Hawaii Administrative Rules, shall take effect ten days after filing with the Office of the Lieutenant Governor.

I certify that the foregoing are copies of the rules drafted in the Ramseyer format, pursuant to the requirements of section 91-4.1, Hawaii Revised Statutes, where were adopted on [DATE], and filed with the Office of the Lieutenant Governor.

---

Dawn S. Chang  
Co-Chairperson  
Hawaii Invasive Species Council

---

Sharon Hurd  
Co-Chairperson  
Hawaii Invasive Species Council

APPROVED AS TO FORM:

/s/Danica L. Swenson  
Deputy Attorney General

### **III. Old Business**

#### **B. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 18 Chapter 325 Income Tax Law Subchapter 3, Individual Income Tax Law – promulgated by Department of Taxation**

**SMALL BUSINESS STATEMENT**  
**“AFTER” PUBLIC HEARING TO THE**  
**SMALL BUSINESS REGULATORY REVIEW BOARD**  
(Hawaii Revised Statutes (HRS), §201M-3)

Department or Agency: Department of Taxation

Administrative Rule Title and Chapter: Title 18 - Chapter 235

Chapter Name: Income Tax Law (Subchapter 3 Individual Income Tax Law)

Contact Person/Title: Garrison Kurth / Administrative Rules Specialist

Phone Number: 808-587-1562

E-mail Address: garrison.p.kurth@hawaii.gov Date: November 20, 2024

A. To assist the SBRRB in complying with the meeting notice requirement in HRS §92-7, please attach a statement of the topic of the proposed rules or a general description of the subjects involved.

B. Are the draft rules available for viewing in person and on the Lieutenant Governor’s Website pursuant to HRS §92-7?

Yes  No

(If “Yes,” please provide webpage address and when and where rules may be viewed in person. Please keep the proposed rules on this webpage until after the SBRRB meeting.)

I. Rule Description:  New  Repeal  Amendment  Compilation

II. Will the proposed rule(s) affect small business?

Yes  No (If “No,” no need to submit this form.)

\* “Affect small business” is defined as “any potential or actual requirement imposed upon a small business . . . that will cause a direct and significant economic burden upon a small business, or is directly related to the formation, operation, or expansion of a small business.” HRS §201M-1

\* “Small business” is defined as a “for-profit corporation, limited liability company, partnership, limited partnership, sole proprietorship, or other legal entity that: (1) Is domiciled and authorized to do business in Hawaii; (2) Is independently owned and operated; and (3) Employs fewer than one hundred full-time or part-time employees in Hawaii.” HRS §201M-1

III. Is the proposed rule being adopted to implement a statute or ordinance that does not require the agency to interpret or describe the requirements of the statute or ordinance?

Yes  No

(If “Yes” no need to submit this form. E.g., a federally-mandated regulation that does not afford the agency the discretion to consider less restrictive alternatives. HRS §201M-2(d))

IV. Is the proposed rule being adopted pursuant to emergency rulemaking? (HRS §201M-2(a))

Yes  No

(If “Yes” no need to submit this form.)

**V. Please explain how the agency involved small business in the development of the proposed rules.**

DoTax previously informed the SBRRB of the proposed rules amendments and updated income tax withholding tables, which the SBRRB discussed and approved in its meeting held September 19, 2024.

**a. Were there any recommendations incorporated into the proposed rules? If yes, explain. If not, why not?**

No recommendations have been provided or received.

**VI. If the proposed rule(s) affect small business, and are not exempt as noted above, please provide the following information:**

1. A description of how opinions or comments from affected small businesses were solicited.

N/a.

2. A summary of the public's and small businesses' comments.

One person at the public hearing on November 19, 2024 inquired regarding any changes to Form HW-4.

3. A summary of the agency's response to those comments.

The inquirer was advised changes will be made to the Form after the final rule amendments are adopted.

4. The number of persons who:

(i) Attended the public hearing: 7 (5 staff; 2 public)

(ii) Testified at the hearing: 1 (inquiry re: Form HW-4)

(iii) Submitted written comments: None

5. Was a request made at the hearing to change the proposed rule in a way that affected small business?

Yes  No

(i) If "Yes," was the change adopted?  Yes  No

(ii) If No, please explain the reason the change was not adopted and the problems or negative result of the change.

N/a

Small Business Regulatory Review Board / DBEDT  
Phone: (808) 586-2594 / Email: [DBEDT.sbrrb.info@hawaii.gov](mailto:DBEDT.sbrrb.info@hawaii.gov)

This statement may be found on the SBRRB Website at:  
<http://dbedt.hawaii.gov/sbrrb-impact-statements- pre-and-post-public-hearing>

B. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 18 Chapter 235 Income Tax Law, Subchapter 3 Individual Income Tax Law, promulgated by Department of Taxation (DoTax)

Discussion leader Mr. Yamanaka explained that the proposed rule changes have to do with the new tax law that was passed this past legislative session. DoTax is before this Board today to bring the rules in line with the State's new law to reflect more income flowing into workers' paychecks. Thus, it is anticipated that workers will break-even on their taxes rather than having to pay taxes each year or receiving a refund. He added that the rule changes don't necessarily have a financial impact on small businesses but more of an operational impact.

Mr. Winston Wong, Administrative Rules Specialist, stated that the rules address Act 46 which was signed into law this year and adjusts the standard deductions of the income tax brackets for the next six years. For 2024, the standard deduction is going up but for 2025 the state income tax deductions are being greatly adjusted.

DoTax foresees that, incrementally, taxpayers will have a lesser tax burden over the next six years. The goal is for taxpayers to have more funds to utilize throughout the year rather than waiting until the following year for a tax refund. In response to a question regarding the need to come before this Board every year for approval of the changes, Mr. Wong stated that because that requirement is currently in the law, any modifications will need a legislative change.

Information on the proposed tax changes will be publicized to the general public; payroll companies and employers will be subject to the proposed amended rules. Penalties will exist when there are not enough funds withheld; DoTax does not anticipate that this will become a problem. In terms of small business impact, Mr. Wong explained that because withholding forms are being updated and distributed to employers, small business impact is not anticipated as long as the forms are completed fairly and properly.

Chair Shick motioned to pass the rules on to public hearing. Mr. Morioka seconded the motion, and the Board members unanimously agreed.

C. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to Rules and Regulations of the Liquor Commission of the Department of Liquor Control, promulgated by the County of Hawaii Liquor Commission

Discussion leader Mr. Yamanaka explained that although the Liquor Commission of the Department of Liquor Control did not believe there was any specific small business impact, to stay on the safe side, they wanted to bring the proposed rules in front of this Board.

Mr. Brandon Gonzalez, Administrative Officer at the Department of Liquor Control, stated that the department's administrative rules are being updated as the last updates occurred in 2010 and 2015, respectively. The changes in the rules will reflect changes in the Hawaii Revised Statutes with no foreseen impact on the licensees.



**JOSH GREEN, M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

*Ka 'Oihana 'Auhau*

P. O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1530  
FAX NO: (808) 587-1584

**GARY S. SUGANUMA**  
DIRECTOR OF TAXATION

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

**RECEIVED**  
By SBRRB at 8:45 am, Nov 21, 2024

November 21, 2024

Jonathan Schick, Chair  
Small Business Regulatory Review Board (SBRRB)  
C/o State of Hawai'i – DBET  
P.O. Box 2359  
Honolulu, HI 96804

**Subject: Post-Public Hearing Status Report** - re: Act 46, Session Laws of Hawaii 2024 (H.B. 2404, H.D. 1, S.D. 1, C.D. 1) Relating to Income Tax - Proposed Updated Income Tax Withholding Tables

Dear Mr. Schick and SBRRB Members:

Please accept this status update regarding the proposed updated income tax withholding tables. The proposed rule amendments were reviewed and approved by the SBRRB at its September 19, 2024, meeting. Review and approval were also provided by the Department of Budget and Finance, the Department of Business, Economic Development and Tourism, and the Governor. After publication pursuant to the notification provisions of the Hawaii Administrative Procedures Act, Chapter 91, the proposed rule amendments were presented at public hearing on November 19, 2024, in Room 310 of the Ruth Keelikolani building.

Two members of the public attended the hearing via Zoom. One asked about updates to Form HW-4 and was advised this would occur after approval of the final rule amendments. The second had no comments or questions. No members of the public attended in person, and no pre-hearing written testimony was received by the Department. The proposed rule amendments were then accepted as is with no further changes.

Attached for your reference are the Standard and Ramseyer versions of the final rule amendments. These may be viewed in person at:

Department of Taxation Rules Office  
Room 219  
830 Punchbowl Street  
Honolulu, HI 96813-5094

These final rule amendments will soon be posted on the Lieutenant Governor's website (<https://ltgov.hawaii.gov/the-office/administrative-rules/>), and upon approval by the Governor will take effect 10 days thereafter.

Also attached is the Departments "Small Business Statement 'After' Public Hearing to the Small Business Regulatory Review Board."

The rule amendments will be effective for tax year 2025. Additional updates will be required for each subsequent tax year through 2031.

If you or the board have any further questions or concerns, please contact the undersigned at 808.587.1562, or [garrison.p.kurth@hawaii.gov](mailto:garrison.p.kurth@hawaii.gov) at your earliest convenience.

Thank you for your time and cooperation.

Very Truly Yours,



Garrison Kurth  
Administrative Rules Specialist

c: Winston Wong, Administrative Rules Officer

Attachments

DEPARTMENT OF TAXATION

Amendment to Chapter 18-235,  
Hawaii Administrative Rules

Effective: \_\_\_\_\_

SUMMARY

1. §18-235-61-06 is amended.

**§18-235-61-06 Amount of tax to be withheld. (a)**

To determine the amount of tax to be withheld, the employer shall use either the tables or formula method provided by the department.

If the payroll period is a multiple of one week, other than biweekly, the employer shall determine the amount of tax to be withheld as follows:

- (1) Determine the average weekly or biweekly wage for the particular payroll period;
- (2) Compute the amount of tax to be withheld, based upon the average wage paid to the employee; and
- (3) Multiply the amount of tax to be withheld per payroll period by the number of weeks in the payroll period.

If wages are paid on a quarterly, semiannual, or annual basis, the employer shall compute the amount of tax to be withheld by multiplying the average wage for one month by the number of months in the payroll period.

(b) For the purpose of calculating income tax withholding amounts for the 2025 taxable calendar year, the employer shall use the tables in the appendix entitled "Appendix 1: Income Tax Withholding Tables for tax year 2025" (August 16, 2024) located at the end of chapter 18-235, which is made a part of this section. [Eff 2/16/82; am and ren §18-235-61-06 10/13/94; am ] (Auth: HRS §§231-3(9), 235-61, 235-61(g) (3), 235-118) (Imp: HRS §§235-61 to 235-67)

DEPARTMENT OF TAXATION

Chapter 18-235, Hawaii Administrative Rules, was adopted on \_\_\_\_\_, following public hearing held on November 19, 2024, after public notice was given in the Honolulu Star Advertiser, the Garden Isle, the Maui News, West Hawaii Today, and the Hawaii Tribune on October 18, 2024.

These amendments to chapter 18-235 shall take effect ten days after filing with the Office of the Lieutenant Governor.

\_\_\_\_\_  
GARY SUGANUMA  
Director of Taxation

APPROVED:

\_\_\_\_\_  
JOSH GREEN, M.D.  
Governor  
State of Hawaii

Dated: \_\_\_\_\_

APPROVED AS TO FORM:

\_\_\_\_\_  
Deputy Attorney General

DEPARTMENT OF TAXATION

Amendments to Chapter 18-235,  
Hawaii Administrative Rules

Effective: \_\_\_\_\_

1. Chapter 18-235, Hawaii Administrative Rules, is amended by amending §18-235-61-06 as follows:

**"§18-235-61-06 Amount of tax to be withheld. (a)**

To determine the amount of tax to be withheld, the employer shall use either the tables or formula method provided by the department.

If the payroll period is a multiple of one week, other than biweekly, the employer shall determine the amount of tax to be withheld as follows:

- (1) Determine the average weekly or biweekly wage for the particular payroll period;
- (2) Compute the amount of tax to be withheld, based upon the average wage paid to the employee; and
- (3) Multiply the amount of tax to be withheld per payroll period by the number of weeks in the payroll period.

If wages are paid on a quarterly, semiannual, or annual basis, the employer shall compute the amount of tax to be withheld by multiplying the average wage for one month by the number of months in the payroll period.

(b) For the purpose of calculating income tax withholding amounts for the 2025 taxable calendar year, the employer shall use the tables in the appendix entitled "Appendix 1: Income Tax Withholding Tables for tax year 2025" (August 16, 2024) located at the end of chapter 18-235, which is made a part of this section. [Eff 2/16/82; am and ren §18-235-61-06 10/13/94; am \_\_\_\_\_] (Auth: HRS §§231-3(9), 235-61, 235-61(g)(3), 235-118) (Imp: HRS §§235-61 to 235-67)

2. New material is underscored.

3. These amendments to Chapter 18-235, Hawaii Administrative Rules, shall take effect ten days after filing with the Office of the Lieutenant Governor.

I certify that the foregoing are copies of the rules, drafter in Ramseyer format pursuant to the requirements of section 91-4.1, Hawaii Revised Statutes, and filed with the Office of the Lieutenant Governor.

\_\_\_\_\_  
GARY SUGANUMA  
Director of Taxation

APPROVED AS TO FORM:

\_\_\_\_\_  
Deputy Attorney General

# Appendix 1:

## Income Tax Withholding Tables for tax year 2025

(August 16, 2024)



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## PART 1

### ANNUALIZED INCOME TAX WITHHOLDING

Value of each regular withholding allowance .....\$1,144  
 Extra lump sum withholding allowance amount..... \$1,650

Annualized Income Tax Withholding: You may determine the tax to be withheld on the basis of annualized wages (using the tax computation method for annual payroll periods), then prorate the tax on the basis of the payroll period actually used. Employers with more than one payroll period (for instance, part-timers paid weekly; full-timers paid semi-monthly) may find this method helpful for conserving computer memory capacity. Only the annual rates below, wage brackets and allowance values need to be stored.

Example: An employee who is single and has only one job, is paid \$500 a week. He claims three withholding allowances (one personal exemption, an allowance since he is single and has only one job, and an allowance for his estimated itemized deductions) on the Employee's Withholding Allowance and Status Certificate (Form HW-4) on file with you.

1.	Multiply weekly wage of \$500 x 52 weeks to determine annual wage .....	\$ 26,000.00
2.	Regular withholding allowances (\$1,144 x 3) .....	\$ 3,432.00
3.	Extra lump sum withholding allowance amount .....	<u>\$ 1,650.00</u>
4.	Amount subject to withholding (line 1 minus line 2 and line 3) .....	<u>\$ 20,918.00</u>
5.	Compute withholding tax on \$20,918 using the WITHHOLDING TAX RATES Below for a single person, annual payroll period:	
	Tax on first \$19,200 .....	\$ 552.00
	Tax on remaining \$1,718 at 6.4% .....	<u>\$ 109.95</u>
	Annual withholding tax .....	<u>\$ 661.95</u>
6.	Compute Weekly withholding tax (\$661.95 /52 weeks) .....	\$ 12.73

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## ANNUAL PAYROLL PERIOD

### A. Single Persons - Including Unmarried Heads of Household

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$9,600 .....			1.40% of the excess over	\$0
\$9,600	\$14,400 .....	\$134.00	plus	3.20% of the excess over	\$9,600
\$14,400	\$19,200 .....	\$288.00	plus	5.50% of the excess over	\$14,400
\$19,200	\$24,000 .....	\$552.00	plus	6.40% of the excess over	\$19,200
\$24,000	\$36,000 .....	\$859.00	plus	6.80% of the excess over	\$24,000
\$36,000	\$48,000 .....	\$1,675.00	plus	7.20% of the excess over	\$36,000
\$48,000	\$125,000 .....	\$2,539.00	plus	7.60% of the excess over	\$48,000
\$125,000 .....		\$8,391.00	plus	7.90% of the excess over	\$125,000

### B. Married Persons

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$19,200 .....			1.40% of the excess over	\$0
\$19,200	\$28,800 .....	\$269.00	plus	3.20% of the excess over	\$19,200
\$28,800	\$38,400 .....	\$576.00	plus	5.50% of the excess over	\$28,800
\$38,400	\$48,000 .....	\$1,104.00	plus	6.40% of the excess over	\$38,400
\$48,000	\$72,000 .....	\$1,718.00	plus	6.80% of the excess over	\$48,000
\$72,000	\$96,000 .....	\$3,350.00	plus	7.20% of the excess over	\$72,000
\$96,000	\$250,000 .....	\$5,078.00	plus	7.60% of the excess over	\$96,000
\$250,000 .....		\$16,782.00	plus	7.90% of the excess over	\$250,000

## PART 2

### ALTERNATIVE METHOD OF COMPUTING TAX TO BE WITHHELD, UNLESS THE ANNUALIZED METHOD OR WITHHOLDING TABLES ARE USED.

#### WEEKLY PAYROLL PERIOD

Value of each regular withholding allowance .....	\$22.00
Extra lump sum withholding allowance amount .....	\$31.73

If the period is weekly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$22.00.

- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
- b. If employee claims one allowance, deduct \$22.00; if two, deduct \$44.00; if three, deduct \$66.00; and so forth.
- c. Deduct the extra lump sum withholding allowance amount of \$31.73.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## WEEKLY PAYROLL PERIOD

### A. Single Persons - Including Unmarried Heads of Household

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$185 .....			1.40% of the excess over	\$0
\$185	\$277 .....	\$2.59	plus	3.20% of the excess over	\$185
\$277	\$369 .....	\$5.53	plus	5.50% of the excess over	\$277
\$369	\$462 .....	\$10.59	plus	6.40% of the excess over	\$369
\$462	\$692 .....	\$16.54	plus	6.80% of the excess over	\$462
\$692	\$923 .....	\$32.18	plus	7.20% of the excess over	\$692
\$923	\$2,404 .....	\$48.81	plus	7.60% of the excess over	\$923
\$2,404 .....		\$161.37	plus	7.90% of the excess over	\$2,404

### B. Married Persons

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$369 .....			1.40% of the excess over	\$0
\$369	\$554 .....	\$5.17	plus	3.20% of the excess over	\$369
\$554	\$738 .....	\$11.09	plus	5.50% of the excess over	\$554
\$738	\$923 .....	\$21.21	plus	6.40% of the excess over	\$738
\$923	\$1,385 .....	\$33.05	plus	6.80% of the excess over	\$923
\$1,385	\$1,846 .....	\$64.47	plus	7.20% of the excess over	\$1,385
\$1,846	\$4,808 .....	\$97.66	plus	7.60% of the excess over	\$1,846
\$4,808 .....		\$322.77	plus	7.90% of the excess over	\$4,808

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

**BIWEEKLY PAYROLL PERIOD**

Value of each regular withholding allowance .....	\$44.00
Extra lump sum withholding allowance amount .....	\$63.46

If the period is biweekly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$44.00.

- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
- b. If employee claims one allowance, deduct \$44.00; if two, deduct \$88.00; if three, deduct \$132.00; and so forth.
- c. Deduct the extra lump sum withholding allowance amount of \$63.46.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## BIWEEKLY PAYROLL PERIOD

### A. Single Persons - Including Unmarried Heads of Household

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$369 .....			1.40% of the excess over	\$0
\$369	\$554 .....	\$5.17	plus	3.20% of the excess over	\$369
\$554	\$738 .....	\$11.09	plus	5.50% of the excess over	\$554
\$738	\$923 .....	\$21.21	plus	6.40% of the excess over	\$738
\$923	\$1,385 .....	\$33.05	plus	6.80% of the excess over	\$923
\$1,385	\$1,846 .....	\$64.47	plus	7.20% of the excess over	\$1,385
\$1,846	\$4,808 .....	\$97.66	plus	7.60% of the excess over	\$1,846
\$4,808	.....	\$322.77	plus	7.90% of the excess over	\$4,808

### B. Married Persons

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$738 .....			1.40% of the excess over	\$0
\$738	\$1,108 .....	\$10.33	plus	3.20% of the excess over	\$738
\$1,108	\$1,477 .....	\$22.17	plus	5.50% of the excess over	\$1,108
\$1,477	\$1,846 .....	\$42.47	plus	6.40% of the excess over	\$1,477
\$1,846	\$2,769 .....	\$66.09	plus	6.80% of the excess over	\$1,846
\$2,769	\$3,692 .....	\$128.85	plus	7.20% of the excess over	\$2,769
\$3,692	\$9,615 .....	\$195.31	plus	7.60% of the excess over	\$3,692
\$9,615	.....	\$645.46	plus	7.90% of the excess over	\$9,615

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

**SEMIMONTHLY PAYROLL PERIOD**

Value of each regular withholding allowance .....	\$47.67
Extra lump sum withholding allowance amount .....	\$68.75

If the period is semimonthly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$47.67.

- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
- b. If employee claims one allowance, deduct \$47.67; if two, deduct \$95.34; if three, deduct \$143.01; and so forth.
- c. Deduct the extra lump sum withholding allowance amount of \$68.75.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## SEMIMONTHLY PAYROLL PERIOD

### A. Single Persons - Including Unmarried Heads of Household

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$400	.....		1.40%	of the excess over \$0
\$400	\$600	.....	\$5.60 plus	3.20%	of the excess over \$400
\$600	\$800	.....	\$12.00 plus	5.50%	of the excess over \$600
\$800	\$1,000	.....	\$23.00 plus	6.40%	of the excess over \$800
\$1,000	\$1,500	.....	\$35.80 plus	6.80%	of the excess over \$1,000
\$1,500	\$2,000	.....	\$69.80 plus	7.20%	of the excess over \$1,500
\$2,000	\$5,208	.....	\$105.80 plus	7.60%	of the excess over \$2,000
\$5,208		.....	\$349.61 plus	7.90%	of the excess over \$5,208

### B. Married Persons

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$800	.....		1.40%	of the excess over \$0
\$800	\$1,200	.....	\$11.20 plus	3.20%	of the excess over \$800
\$1,200	\$1,600	.....	\$24.00 plus	5.50%	of the excess over \$1,200
\$1,600	\$2,000	.....	\$46.00 plus	6.40%	of the excess over \$1,600
\$2,000	\$3,000	.....	\$71.60 plus	6.80%	of the excess over \$2,000
\$3,000	\$4,000	.....	\$139.60 plus	7.20%	of the excess over \$3,000
\$4,000	\$10,417	.....	\$211.60 plus	7.60%	of the excess over \$4,000
\$10,417		.....	\$699.29 plus	7.90%	of the excess over \$10,417



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## MONTHLY PAYROLL PERIOD

Value of each regular withholding allowance ..... \$ 95.33  
Extra lump sum withholding allowance amount..... \$137.50

If the period is monthly, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$95.33.

- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
- b. If employee claims one allowance, deduct \$95.33; if two, deduct \$190.66; if three, deduct \$285.99; and so forth.
- c. Deduct the extra lump sum withholding allowance amount of \$137.50.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## MONTHLY PAYROLL PERIOD

### A. Single Persons - Including Unmarried Heads of Household

If the amount of wages (after  
subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$800	.....		1.40%	of the excess over \$0
\$800	\$1,200	.....	\$11.20 plus	3.20%	of the excess over \$800
\$1,200	\$1,600	.....	\$24.00 plus	5.50%	of the excess over \$1,200
\$1,600	\$2,000	.....	\$46.00 plus	6.40%	of the excess over \$1,600
\$2,000	\$3,000	.....	\$71.60 plus	6.80%	of the excess over \$2,000
\$3,000	\$4,000	.....	\$139.60 plus	7.20%	of the excess over \$3,000
\$4,000	\$10,417	.....	\$211.60 plus	7.60%	of the excess over \$4,000
\$10,417		.....	\$699.29 plus	7.90%	of the excess over \$10,417

### B. Married Persons

If the amount of wages (after  
subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$1,600	.....		1.40%	of the excess over \$0
\$1,600	\$2,400	.....	\$22.40 plus	3.20%	of the excess over \$1,600
\$2,400	\$3,200	.....	\$48.00 plus	5.50%	of the excess over \$2,400
\$3,200	\$4,000	.....	\$92.00 plus	6.40%	of the excess over \$3,200
\$4,000	\$6,000	.....	\$143.20 plus	6.80%	of the excess over \$4,000
\$6,000	\$8,000	.....	\$279.20 plus	7.20%	of the excess over \$6,000
\$8,000	\$20,833	.....	\$423.20 plus	7.60%	of the excess over \$8,000
\$20,833		.....	\$1,398.51 plus	7.90%	of the excess over \$20,833

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

**DAILY OR MISCELLANEOUS PAYROLL PERIOD**

Value of each regular withholding allowance .....\$3.13  
Extra lump sum withholding allowance amount..... \$4.52

If the period is daily or miscellaneous, or if there is no payroll period using the daily wage, or the average wage per day, as instructed, proceed as follows:

Step 1. Deduct from the total wage for the period an amount for the withholding allowance equal to the number of allowances claimed times \$3.13.

- a. If employee claims no allowance (zero), no deduction is made. The total wage is used in computing the amount of tax to be withheld.
- b. If employee claims one allowance, deduct \$3.13; if two, deduct \$6.26; if three, deduct \$9.39; and so forth.
- c. Deduct the extra lump sum withholding allowance amount of \$4.52.

(If balance is negative, employee's wage is fully exempt).

Step 2. Use the amount of wages arrived at in Step 1 to apply the rates shown in A & B below. If employee is single — unmarried head of household, A applies; if employee is married, B applies.

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## DAILY OR MISCELLANEOUS PAYROLL PERIOD

### A. Single Persons - Including Unmarried Heads of Household

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$26	.....		1.40% of the excess over	\$0
\$26	\$39	.....	\$0.36 plus	3.20% of the excess over	\$26
\$39	\$53	.....	\$0.78 plus	5.50% of the excess over	\$39
\$53	\$66	.....	\$1.55 plus	6.40% of the excess over	\$53
\$66	\$99	.....	\$2.38 plus	6.80% of the excess over	\$66
\$99	\$132	.....	\$4.62 plus	7.20% of the excess over	\$99
\$132	\$342	.....	\$7.00 plus	7.60% of the excess over	\$132
\$342		.....	\$22.96 plus	7.90% of the excess over	\$342

### B. Married Persons

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to be withheld shall be:

<u>Over</u>	<u>But not over</u>				
\$0	\$53	.....		1.40% of the excess over	\$0
\$53	\$79	.....	\$0.74 plus	3.20% of the excess over	\$53
\$79	\$105	.....	\$1.57 plus	5.50% of the excess over	\$79
\$105	\$132	.....	\$3.00 plus	6.40% of the excess over	\$105
\$132	\$197	.....	\$4.73 plus	6.80% of the excess over	\$132
\$197	\$263	.....	\$9.15 plus	7.20% of the excess over	\$197
\$263	\$685	.....	\$13.90 plus	7.60% of the excess over	\$263
\$685		.....	\$45.97 plus	7.90% of the excess over	\$685

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

## PART 3

### TAX TABLES FOR INCOME TAX WITHHOLDING

<i>Weekly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	80	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	100	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
220	240	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00
240	260	4.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00
260	280	4.00	4.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
280	300	5.00	4.00	4.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
300	320	6.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Weekly PAYROLL PERIOD</i>												
For Calendar Year 2025												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
320	340	7.00	6.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00
340	360	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00	1.00
360	380	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	2.00
380	400	10.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00
400	420	11.00	10.00	9.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
420	440	12.00	11.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00
440	460	14.00	12.00	11.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00	3.00
460	480	15.00	14.00	12.00	11.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00
480	500	16.00	15.00	13.00	12.00	11.00	9.00	8.00	7.00	6.00	5.00	4.00
500	520	18.00	16.00	15.00	13.00	12.00	11.00	9.00	8.00	7.00	6.00	5.00
520	540	19.00	18.00	16.00	15.00	13.00	12.00	10.00	9.00	8.00	7.00	6.00
540	560	20.00	19.00	17.00	16.00	15.00	13.00	12.00	10.00	9.00	8.00	7.00
560	580	22.00	20.00	19.00	17.00	16.00	14.00	13.00	12.00	10.00	9.00	8.00
580	600	23.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00	10.00	9.00
600	620	24.00	23.00	21.00	20.00	18.00	17.00	16.00	14.00	13.00	11.00	10.00
620	640	26.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	13.00	11.00
640	660	27.00	26.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00
660	680	29.00	27.00	26.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00
680	700	30.00	28.00	27.00	25.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00
700	720	31.00	30.00	28.00	27.00	25.00	24.00	22.00	21.00	19.00	18.00	16.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
720	740	33.00	31.00	30.00	28.00	27.00	25.00	24.00	22.00	21.00	19.00	18.00
740	760	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00	22.00	21.00	19.00
760	780	36.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00	22.00	20.00
780	800	37.00	35.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00	22.00
800	820	38.00	37.00	35.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00	23.00
820	840	40.00	38.00	37.00	35.00	33.00	32.00	30.00	29.00	27.00	26.00	24.00
840	860	41.00	40.00	38.00	37.00	35.00	33.00	32.00	30.00	29.00	27.00	26.00
860	880	43.00	41.00	40.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00	27.00
880	900	44.00	43.00	41.00	39.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00
900	920	46.00	44.00	42.00	41.00	39.00	38.00	36.00	35.00	33.00	31.00	30.00
920	940	47.00	45.00	44.00	42.00	41.00	39.00	38.00	36.00	34.00	33.00	31.00
940	960	48.00	47.00	45.00	44.00	42.00	41.00	39.00	37.00	36.00	34.00	33.00
960	980	50.00	48.00	47.00	45.00	44.00	42.00	40.00	39.00	37.00	36.00	34.00
980	1,000	51.00	50.00	48.00	47.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00
1,000	1,020	53.00	51.00	50.00	48.00	46.00	45.00	43.00	42.00	40.00	39.00	37.00
1,020	1,040	55.00	53.00	51.00	50.00	48.00	46.00	45.00	43.00	42.00	40.00	38.00
1,040	1,060	56.00	54.00	53.00	51.00	49.00	48.00	46.00	45.00	43.00	41.00	40.00
1,060	1,080	58.00	56.00	54.00	53.00	51.00	49.00	48.00	46.00	44.00	43.00	41.00
1,080	1,100	59.00	57.00	56.00	54.00	52.00	51.00	49.00	47.00	46.00	44.00	43.00
1,100	1,120	61.00	59.00	57.00	56.00	54.00	52.00	51.00	49.00	47.00	46.00	44.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,120	1,140	62.00	60.00	59.00	57.00	55.00	54.00	52.00	50.00	49.00	47.00	46.00
1,140	1,160	64.00	62.00	60.00	59.00	57.00	55.00	54.00	52.00	50.00	49.00	47.00
1,160	1,180	65.00	63.00	62.00	60.00	58.00	57.00	55.00	53.00	52.00	50.00	48.00
1,180	1,200	67.00	65.00	63.00	62.00	60.00	58.00	57.00	55.00	53.00	52.00	50.00
1,200	1,220	68.00	67.00	65.00	63.00	62.00	60.00	58.00	57.00	55.00	53.00	51.00
1,220	1,240	70.00	68.00	66.00	65.00	63.00	61.00	60.00	58.00	56.00	55.00	53.00
1,240	1,260	71.00	70.00	68.00	66.00	65.00	63.00	61.00	60.00	58.00	56.00	55.00
1,260	1,280	73.00	71.00	69.00	68.00	66.00	64.00	63.00	61.00	59.00	58.00	56.00
1,280	1,300	74.00	73.00	71.00	69.00	68.00	66.00	64.00	63.00	61.00	59.00	58.00
1,300	1,320	76.00	74.00	72.00	71.00	69.00	67.00	66.00	64.00	62.00	61.00	59.00
1,320	1,340	77.00	76.00	74.00	72.00	71.00	69.00	67.00	66.00	64.00	62.00	61.00
1,340	1,360	79.00	77.00	76.00	74.00	72.00	70.00	69.00	67.00	65.00	64.00	62.00
1,360	1,380	80.00	79.00	77.00	75.00	74.00	72.00	70.00	69.00	67.00	65.00	64.00
1,380	1,400	82.00	80.00	79.00	77.00	75.00	74.00	72.00	70.00	69.00	67.00	65.00
1,400	1,420	83.00	82.00	80.00	78.00	77.00	75.00	73.00	72.00	70.00	68.00	67.00
1,420	1,440	85.00	83.00	82.00	80.00	78.00	77.00	75.00	73.00	72.00	70.00	68.00
1,440	1,460	86.00	85.00	83.00	81.00	80.00	78.00	76.00	75.00	73.00	71.00	70.00
1,460	1,480	88.00	86.00	85.00	83.00	81.00	80.00	78.00	76.00	75.00	73.00	71.00
1,480	1,500	89.00	88.00	86.00	84.00	83.00	81.00	79.00	78.00	76.00	74.00	73.00
1,500	1,520	91.00	89.00	88.00	86.00	84.00	83.00	81.00	79.00	78.00	76.00	74.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,520	1,540	93.00	91.00	89.00	88.00	86.00	84.00	82.00	81.00	79.00	77.00	76.00
1,540	1,560	94.00	92.00	91.00	89.00	87.00	86.00	84.00	82.00	81.00	79.00	77.00
1,560	1,580	96.00	94.00	92.00	91.00	89.00	87.00	86.00	84.00	82.00	81.00	79.00
1,580	1,600	97.00	95.00	94.00	92.00	90.00	89.00	87.00	85.00	84.00	82.00	80.00
1,600	1,620	99.00	97.00	95.00	94.00	92.00	90.00	89.00	87.00	85.00	84.00	82.00
1,620	1,640	100.00	98.00	97.00	95.00	93.00	92.00	90.00	88.00	87.00	85.00	83.00
1,640	1,660	102.00	100.00	98.00	97.00	95.00	93.00	92.00	90.00	88.00	87.00	85.00
1,660	1,680	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	90.00	88.00	86.00
1,680	1,700	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	90.00	88.00
1,700	1,720	106.00	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	89.00
1,720	1,740	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	94.00	93.00	91.00
1,740	1,760	109.00	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	94.00	93.00
1,760	1,780	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00	94.00
1,780	1,800	112.00	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00
1,800	1,820	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00	97.00
1,820	1,840	115.00	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00
1,840	1,860	117.00	115.00	114.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00	100.00
1,860	1,880	118.00	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00
1,880	1,900	120.00	118.00	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00
1,900	1,920	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00	105.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,920	1,940	123.00	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00
1,940	1,960	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00	108.00
1,960	1,980	126.00	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00
1,980	2,000	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00	111.00
2,000	2,020	129.00	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00
2,020	2,040	131.00	129.00	127.00	126.00	124.00	122.00	120.00	119.00	117.00	115.00	114.00
2,040	2,060	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00	115.00
2,060	2,080	134.00	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00
2,080	2,100	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00	118.00
2,100	2,120	137.00	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00
2,120	2,140	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00	121.00
2,140	2,160	140.00	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00
2,160	2,180	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00	124.00
2,180	2,200	143.00	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00
2,200	2,220	144.00	143.00	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	127.00
2,220	2,240	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00	129.00
2,240	2,260	147.00	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00
2,260	2,280	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00	132.00
2,280	2,300	150.00	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00
2,300	2,320	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00	135.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,320	2,340	153.00	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00
2,340	2,360	155.00	153.00	152.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00	138.00
2,360	2,380	156.00	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00
2,380	2,400	158.00	156.00	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00
2,400	2,420	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00	143.00
2,420	2,440	161.00	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00
2,440	2,460	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00	146.00
2,460	2,480	164.00	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00
2,480	2,500	166.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00	149.00
2,500	2,520	167.00	165.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00
2,520	2,540	169.00	167.00	165.00	164.00	162.00	160.00	158.00	157.00	155.00	153.00	152.00
2,540	2,560	170.00	169.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00	153.00
2,560	2,580	172.00	170.00	169.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00
2,580	2,600	174.00	172.00	170.00	168.00	167.00	165.00	163.00	161.00	160.00	158.00	156.00
2,600	2,620	175.00	173.00	172.00	170.00	168.00	166.00	165.00	163.00	161.00	160.00	158.00
2,620	2,640	177.00	175.00	173.00	172.00	170.00	168.00	166.00	165.00	163.00	161.00	159.00
2,640	2,660	178.00	177.00	175.00	173.00	171.00	170.00	168.00	166.00	164.00	163.00	161.00
2,660	2,680	180.00	178.00	176.00	175.00	173.00	171.00	169.00	168.00	166.00	164.00	162.00
2,680	2,700	181.00	180.00	178.00	176.00	175.00	173.00	171.00	169.00	168.00	166.00	164.00
2,700	2,720	183.00	181.00	180.00	178.00	176.00	174.00	173.00	171.00	169.00	167.00	166.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,720	2,740	185.00	183.00	181.00	179.00	178.00	176.00	174.00	172.00	171.00	169.00	167.00
2,740	2,760	186.00	184.00	183.00	181.00	179.00	178.00	176.00	174.00	172.00	171.00	169.00
2,760	2,780	188.00	186.00	184.00	183.00	181.00	179.00	177.00	176.00	174.00	172.00	170.00
2,780	2,800	189.00	188.00	186.00	184.00	182.00	181.00	179.00	177.00	175.00	174.00	172.00
		7.9% of excess over \$2,800 plus										
2,800	& over	190.00	188.00	187.00	185.00	183.00	181.00	180.00	178.00	176.00	175.00	173.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
0	60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	80	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	100	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
220	240	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00
240	260	3.00	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00
260	280	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00
280	300	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
300	320	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00
320	340	4.00	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00
340	360	4.00	4.00	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00	1.00
360	380	5.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	2.00	2.00	2.00
380	400	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	2.00	2.00
400	420	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	2.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
420	440	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	2.00
440	460	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00
460	480	7.00	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00	3.00
480	500	8.00	7.00	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00
500	520	9.00	8.00	7.00	7.00	6.00	5.00	5.00	5.00	4.00	4.00	4.00
520	540	9.00	9.00	8.00	7.00	6.00	6.00	5.00	5.00	5.00	4.00	4.00
540	560	10.00	9.00	9.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00	4.00
560	580	11.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00
580	600	11.00	11.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00
600	620	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00
620	640	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	5.00
640	660	15.00	13.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00
660	680	16.00	15.00	13.00	12.00	11.00	10.00	10.00	9.00	8.00	7.00	7.00
680	700	17.00	16.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00
700	720	18.00	17.00	16.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00
720	740	19.00	18.00	17.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00	9.00
740	760	20.00	19.00	18.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00	9.00
760	780	21.00	20.00	19.00	18.00	16.00	15.00	14.00	13.00	12.00	11.00	10.00
780	800	23.00	21.00	20.00	19.00	17.00	16.00	15.00	14.00	13.00	11.00	11.00
800	820	24.00	22.00	21.00	20.00	19.00	17.00	16.00	15.00	14.00	13.00	11.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
820	840	25.00	24.00	22.00	21.00	20.00	18.00	17.00	16.00	15.00	14.00	12.00
840	860	26.00	25.00	24.00	22.00	21.00	20.00	18.00	17.00	16.00	15.00	14.00
860	880	28.00	26.00	25.00	23.00	22.00	21.00	19.00	18.00	17.00	16.00	15.00
880	900	29.00	27.00	26.00	25.00	23.00	22.00	21.00	19.00	18.00	17.00	16.00
900	920	30.00	29.00	27.00	26.00	25.00	23.00	22.00	20.00	19.00	18.00	17.00
920	940	31.00	30.00	29.00	27.00	26.00	24.00	23.00	22.00	20.00	19.00	18.00
940	960	33.00	31.00	30.00	29.00	27.00	26.00	24.00	23.00	21.00	20.00	19.00
960	980	34.00	33.00	31.00	30.00	28.00	27.00	26.00	24.00	23.00	21.00	20.00
980	1,000	35.00	34.00	32.00	31.00	30.00	28.00	27.00	25.00	24.00	23.00	21.00
1,000	1,020	37.00	35.00	34.00	32.00	31.00	30.00	28.00	27.00	25.00	24.00	23.00
1,020	1,040	38.00	37.00	35.00	34.00	32.00	31.00	29.00	28.00	27.00	25.00	24.00
1,040	1,060	40.00	38.00	37.00	35.00	34.00	32.00	31.00	29.00	28.00	26.00	25.00
1,060	1,080	41.00	39.00	38.00	36.00	35.00	33.00	32.00	31.00	29.00	28.00	26.00
1,080	1,100	42.00	41.00	39.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00	28.00
1,100	1,120	44.00	42.00	41.00	39.00	38.00	36.00	35.00	33.00	32.00	30.00	29.00
1,120	1,140	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00	33.00	32.00	30.00
1,140	1,160	46.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00	33.00	31.00
1,160	1,180	48.00	46.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00	33.00
1,180	1,200	49.00	48.00	46.00	45.00	43.00	42.00	40.00	39.00	37.00	36.00	34.00
1,200	1,220	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00	38.00	37.00	35.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,220	1,240	52.00	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00	38.00	37.00
1,240	1,260	53.00	52.00	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00	38.00
1,260	1,280	54.00	53.00	51.00	50.00	49.00	47.00	46.00	44.00	43.00	41.00	40.00
1,280	1,300	56.00	54.00	53.00	51.00	50.00	48.00	47.00	45.00	44.00	42.00	41.00
1,300	1,320	57.00	56.00	54.00	53.00	51.00	50.00	48.00	47.00	45.00	44.00	42.00
1,320	1,340	59.00	57.00	56.00	54.00	53.00	51.00	50.00	48.00	47.00	45.00	44.00
1,340	1,360	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00	48.00	46.00	45.00
1,360	1,380	61.00	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00	48.00	46.00
1,380	1,400	63.00	61.00	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00	48.00
1,400	1,420	64.00	63.00	61.00	60.00	58.00	57.00	55.00	54.00	52.00	51.00	49.00
1,420	1,440	65.00	64.00	62.00	61.00	59.00	58.00	56.00	55.00	53.00	52.00	50.00
1,440	1,460	67.00	65.00	64.00	62.00	61.00	59.00	58.00	56.00	55.00	53.00	52.00
1,460	1,480	68.00	67.00	65.00	64.00	62.00	61.00	59.00	58.00	56.00	55.00	53.00
1,480	1,500	70.00	68.00	67.00	65.00	63.00	62.00	60.00	59.00	57.00	56.00	54.00
1,500	1,520	71.00	70.00	68.00	66.00	65.00	63.00	62.00	60.00	59.00	57.00	56.00
1,520	1,540	73.00	71.00	69.00	68.00	66.00	65.00	63.00	62.00	60.00	59.00	57.00
1,540	1,560	74.00	72.00	71.00	69.00	68.00	66.00	65.00	63.00	62.00	60.00	59.00
1,560	1,580	76.00	74.00	72.00	71.00	69.00	68.00	66.00	64.00	63.00	61.00	60.00
1,580	1,600	77.00	75.00	74.00	72.00	71.00	69.00	67.00	66.00	64.00	63.00	61.00
1,600	1,620	78.00	77.00	75.00	74.00	72.00	70.00	69.00	67.00	66.00	64.00	63.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,620	1,640	80.00	78.00	77.00	75.00	73.00	72.00	70.00	69.00	67.00	66.00	64.00
1,640	1,660	81.00	80.00	78.00	77.00	75.00	73.00	72.00	70.00	69.00	67.00	65.00
1,660	1,680	83.00	81.00	80.00	78.00	76.00	75.00	73.00	72.00	70.00	68.00	67.00
1,680	1,700	84.00	83.00	81.00	79.00	78.00	76.00	75.00	73.00	71.00	70.00	68.00
1,700	1,720	86.00	84.00	82.00	81.00	79.00	78.00	76.00	74.00	73.00	71.00	70.00
1,720	1,740	87.00	85.00	84.00	82.00	81.00	79.00	78.00	76.00	74.00	73.00	71.00
1,740	1,760	88.00	87.00	85.00	84.00	82.00	81.00	79.00	77.00	76.00	74.00	73.00
1,760	1,780	90.00	88.00	87.00	85.00	84.00	82.00	80.00	79.00	77.00	76.00	74.00
1,780	1,800	91.00	90.00	88.00	87.00	85.00	83.00	82.00	80.00	79.00	77.00	76.00
1,800	1,820	93.00	91.00	90.00	88.00	86.00	85.00	83.00	82.00	80.00	79.00	77.00
1,820	1,840	94.00	93.00	91.00	89.00	88.00	86.00	85.00	83.00	82.00	80.00	78.00
1,840	1,860	96.00	94.00	92.00	91.00	89.00	88.00	86.00	85.00	83.00	81.00	80.00
1,860	1,880	97.00	96.00	94.00	92.00	91.00	89.00	88.00	86.00	84.00	83.00	81.00
1,880	1,900	99.00	97.00	95.00	94.00	92.00	91.00	89.00	87.00	86.00	84.00	83.00
1,900	1,920	100.00	98.00	97.00	95.00	94.00	92.00	90.00	89.00	87.00	86.00	84.00
1,920	1,940	102.00	100.00	98.00	97.00	95.00	94.00	92.00	90.00	89.00	87.00	86.00
1,940	1,960	103.00	101.00	100.00	98.00	97.00	95.00	93.00	92.00	90.00	89.00	87.00
1,960	1,980	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	92.00	90.00	88.00
1,980	2,000	106.00	105.00	103.00	101.00	100.00	98.00	96.00	95.00	93.00	91.00	90.00
2,000	2,020	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	95.00	93.00	91.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,020	2,040	109.00	108.00	106.00	104.00	103.00	101.00	99.00	98.00	96.00	94.00	93.00
2,040	2,060	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00	94.00
2,060	2,080	112.00	111.00	109.00	107.00	106.00	104.00	102.00	101.00	99.00	97.00	96.00
2,080	2,100	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00	97.00
2,100	2,120	115.00	114.00	112.00	110.00	109.00	107.00	105.00	104.00	102.00	100.00	99.00
2,120	2,140	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00	100.00
2,140	2,160	118.00	117.00	115.00	113.00	112.00	110.00	108.00	107.00	105.00	103.00	102.00
2,160	2,180	120.00	118.00	117.00	115.00	113.00	112.00	110.00	108.00	106.00	105.00	103.00
2,180	2,200	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00	105.00
2,200	2,220	123.00	121.00	120.00	118.00	116.00	115.00	113.00	111.00	110.00	108.00	106.00
2,220	2,240	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00	108.00
2,240	2,260	126.00	124.00	123.00	121.00	119.00	118.00	116.00	114.00	113.00	111.00	109.00
2,260	2,280	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00	111.00
2,280	2,300	129.00	127.00	126.00	124.00	122.00	121.00	119.00	117.00	116.00	114.00	112.00
2,300	2,320	131.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00	115.00	114.00
2,320	2,340	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00	115.00
2,340	2,360	134.00	132.00	130.00	129.00	127.00	125.00	124.00	122.00	120.00	119.00	117.00
2,360	2,380	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00	118.00
2,380	2,400	137.00	135.00	133.00	132.00	130.00	128.00	127.00	125.00	123.00	122.00	120.00
2,400	2,420	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00	121.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,420	2,440	140.00	138.00	136.00	135.00	133.00	131.00	130.00	128.00	126.00	125.00	123.00
2,440	2,460	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00	124.00
2,460	2,480	143.00	141.00	139.00	138.00	136.00	134.00	133.00	131.00	129.00	128.00	126.00
2,480	2,500	144.00	143.00	141.00	139.00	138.00	136.00	134.00	132.00	131.00	129.00	127.00
2,500	2,520	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00	129.00
2,520	2,540	147.00	146.00	144.00	142.00	141.00	139.00	137.00	136.00	134.00	132.00	131.00
2,540	2,560	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00	132.00
2,560	2,580	150.00	149.00	147.00	145.00	144.00	142.00	140.00	139.00	137.00	135.00	134.00
2,580	2,600	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00	135.00
2,600	2,620	153.00	152.00	150.00	148.00	147.00	145.00	143.00	142.00	140.00	138.00	137.00
2,620	2,640	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00	138.00
2,640	2,660	156.00	155.00	153.00	151.00	150.00	148.00	146.00	145.00	143.00	141.00	140.00
2,660	2,680	158.00	156.00	155.00	153.00	151.00	150.00	148.00	146.00	144.00	143.00	141.00
2,680	2,700	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00	143.00
2,700	2,720	161.00	159.00	158.00	156.00	154.00	153.00	151.00	149.00	148.00	146.00	144.00
2,720	2,740	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00	146.00
2,740	2,760	164.00	162.00	161.00	159.00	157.00	156.00	154.00	152.00	151.00	149.00	147.00
2,760	2,780	165.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00	149.00
2,780	2,800	167.00	165.00	164.00	162.00	160.00	159.00	157.00	155.00	154.00	152.00	150.00
2,800	2,820	169.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00	153.00	152.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,820	2,840	170.00	168.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00	153.00
2,840	2,860	172.00	170.00	168.00	167.00	165.00	163.00	162.00	160.00	158.00	157.00	155.00
2,860	2,880	173.00	171.00	170.00	168.00	166.00	165.00	163.00	161.00	160.00	158.00	156.00
2,880	2,900	175.00	173.00	171.00	170.00	168.00	166.00	165.00	163.00	161.00	160.00	158.00
2,900	2,920	176.00	174.00	173.00	171.00	169.00	168.00	166.00	164.00	163.00	161.00	159.00
2,920	2,940	178.00	176.00	174.00	173.00	171.00	169.00	168.00	166.00	164.00	163.00	161.00
2,940	2,960	179.00	177.00	176.00	174.00	172.00	171.00	169.00	167.00	166.00	164.00	162.00
2,960	2,980	181.00	179.00	177.00	176.00	174.00	172.00	171.00	169.00	167.00	166.00	164.00
2,980	3,000	182.00	181.00	179.00	177.00	176.00	174.00	172.00	170.00	169.00	167.00	165.00
3,000	3,020	184.00	182.00	180.00	179.00	177.00	175.00	174.00	172.00	170.00	169.00	167.00
3,020	3,040	185.00	184.00	182.00	180.00	179.00	177.00	175.00	174.00	172.00	170.00	169.00
3,040	3,060	187.00	185.00	183.00	182.00	180.00	178.00	177.00	175.00	173.00	172.00	170.00
3,060	3,080	188.00	187.00	185.00	183.00	182.00	180.00	178.00	177.00	175.00	173.00	172.00
3,080	3,100	190.00	188.00	186.00	185.00	183.00	181.00	180.00	178.00	176.00	175.00	173.00
3,100	3,120	191.00	190.00	188.00	186.00	185.00	183.00	181.00	180.00	178.00	176.00	175.00
3,120	3,140	193.00	191.00	189.00	188.00	186.00	184.00	183.00	181.00	179.00	178.00	176.00
3,140	3,160	194.00	193.00	191.00	189.00	188.00	186.00	184.00	183.00	181.00	179.00	178.00
3,160	3,180	196.00	194.00	193.00	191.00	189.00	188.00	186.00	184.00	182.00	181.00	179.00
3,180	3,200	197.00	196.00	194.00	192.00	191.00	189.00	187.00	186.00	184.00	182.00	181.00
3,200	3,220	199.00	197.00	196.00	194.00	192.00	191.00	189.00	187.00	186.00	184.00	182.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,220	3,240	200.00	199.00	197.00	195.00	194.00	192.00	190.00	189.00	187.00	185.00	184.00
3,240	3,260	202.00	200.00	199.00	197.00	195.00	194.00	192.00	190.00	189.00	187.00	185.00
3,260	3,280	203.00	202.00	200.00	198.00	197.00	195.00	193.00	192.00	190.00	188.00	187.00
3,280	3,300	205.00	203.00	202.00	200.00	198.00	197.00	195.00	193.00	192.00	190.00	188.00
3,300	3,320	207.00	205.00	203.00	201.00	200.00	198.00	196.00	195.00	193.00	191.00	190.00
3,320	3,340	208.00	206.00	205.00	203.00	201.00	200.00	198.00	196.00	195.00	193.00	191.00
3,340	3,360	210.00	208.00	206.00	205.00	203.00	201.00	200.00	198.00	196.00	195.00	193.00
3,360	3,380	211.00	209.00	208.00	206.00	204.00	203.00	201.00	199.00	198.00	196.00	194.00
3,380	3,400	213.00	211.00	209.00	208.00	206.00	204.00	203.00	201.00	199.00	198.00	196.00
3,400	3,420	214.00	212.00	211.00	209.00	207.00	206.00	204.00	202.00	201.00	199.00	197.00
3,420	3,440	216.00	214.00	212.00	211.00	209.00	207.00	206.00	204.00	202.00	201.00	199.00
3,440	3,460	217.00	215.00	214.00	212.00	210.00	209.00	207.00	205.00	204.00	202.00	200.00
3,460	3,480	219.00	217.00	215.00	214.00	212.00	210.00	209.00	207.00	205.00	204.00	202.00
3,480	3,500	220.00	219.00	217.00	215.00	214.00	212.00	210.00	208.00	207.00	205.00	203.00
3,500	3,520	222.00	220.00	218.00	217.00	215.00	213.00	212.00	210.00	208.00	207.00	205.00
3,520	3,540	223.00	222.00	220.00	218.00	217.00	215.00	213.00	212.00	210.00	208.00	207.00
3,540	3,560	225.00	223.00	221.00	220.00	218.00	216.00	215.00	213.00	211.00	210.00	208.00
3,560	3,580	226.00	225.00	223.00	221.00	220.00	218.00	216.00	215.00	213.00	211.00	210.00
3,580	3,600	228.00	226.00	224.00	223.00	221.00	219.00	218.00	216.00	214.00	213.00	211.00
3,600	3,620	229.00	228.00	226.00	224.00	223.00	221.00	219.00	218.00	216.00	214.00	213.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,620	3,640	231.00	229.00	227.00	226.00	224.00	222.00	221.00	219.00	217.00	216.00	214.00
3,640	3,660	232.00	231.00	229.00	227.00	226.00	224.00	222.00	221.00	219.00	217.00	216.00
3,660	3,680	234.00	232.00	231.00	229.00	227.00	226.00	224.00	222.00	220.00	219.00	217.00
3,680	3,700	235.00	234.00	232.00	230.00	229.00	227.00	225.00	224.00	222.00	220.00	219.00
3,700	3,720	237.00	235.00	234.00	232.00	230.00	229.00	227.00	225.00	224.00	222.00	220.00
3,720	3,740	238.00	237.00	235.00	233.00	232.00	230.00	228.00	227.00	225.00	223.00	222.00
3,740	3,760	240.00	238.00	237.00	235.00	233.00	232.00	230.00	228.00	227.00	225.00	223.00
3,760	3,780	241.00	240.00	238.00	236.00	235.00	233.00	231.00	230.00	228.00	226.00	225.00
3,780	3,800	243.00	241.00	240.00	238.00	236.00	235.00	233.00	231.00	230.00	228.00	226.00
3,800	3,820	245.00	243.00	241.00	239.00	238.00	236.00	234.00	233.00	231.00	229.00	228.00
3,820	3,840	246.00	244.00	243.00	241.00	239.00	238.00	236.00	234.00	233.00	231.00	229.00
3,840	3,860	248.00	246.00	244.00	243.00	241.00	239.00	238.00	236.00	234.00	233.00	231.00
3,860	3,880	249.00	247.00	246.00	244.00	242.00	241.00	239.00	237.00	236.00	234.00	232.00
3,880	3,900	251.00	249.00	247.00	246.00	244.00	242.00	241.00	239.00	237.00	236.00	234.00
3,900	3,920	252.00	250.00	249.00	247.00	245.00	244.00	242.00	240.00	239.00	237.00	235.00
3,920	3,940	254.00	252.00	250.00	249.00	247.00	245.00	244.00	242.00	240.00	239.00	237.00
3,940	3,960	255.00	253.00	252.00	250.00	248.00	247.00	245.00	243.00	242.00	240.00	238.00
3,960	3,980	257.00	255.00	253.00	252.00	250.00	248.00	247.00	245.00	243.00	242.00	240.00
3,980	4,000	258.00	257.00	255.00	253.00	252.00	250.00	248.00	246.00	245.00	243.00	241.00
4,000	4,020	260.00	258.00	256.00	255.00	253.00	251.00	250.00	248.00	246.00	245.00	243.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,020	4,040	261.00	260.00	258.00	256.00	255.00	253.00	251.00	250.00	248.00	246.00	245.00
4,040	4,060	263.00	261.00	259.00	258.00	256.00	254.00	253.00	251.00	249.00	248.00	246.00
4,060	4,080	264.00	263.00	261.00	259.00	258.00	256.00	254.00	253.00	251.00	249.00	248.00
4,080	4,100	266.00	264.00	262.00	261.00	259.00	257.00	256.00	254.00	252.00	251.00	249.00
4,100	4,120	267.00	266.00	264.00	262.00	261.00	259.00	257.00	256.00	254.00	252.00	251.00
4,120	4,140	269.00	267.00	265.00	264.00	262.00	260.00	259.00	257.00	255.00	254.00	252.00
4,140	4,160	270.00	269.00	267.00	265.00	264.00	262.00	260.00	259.00	257.00	255.00	254.00
4,160	4,180	272.00	270.00	269.00	267.00	265.00	264.00	262.00	260.00	258.00	257.00	255.00
4,180	4,200	273.00	272.00	270.00	268.00	267.00	265.00	263.00	262.00	260.00	258.00	257.00
4,200	4,220	275.00	273.00	272.00	270.00	268.00	267.00	265.00	263.00	262.00	260.00	258.00
4,220	4,240	276.00	275.00	273.00	271.00	270.00	268.00	266.00	265.00	263.00	261.00	260.00
4,240	4,260	278.00	276.00	275.00	273.00	271.00	270.00	268.00	266.00	265.00	263.00	261.00
4,260	4,280	279.00	278.00	276.00	274.00	273.00	271.00	269.00	268.00	266.00	264.00	263.00
4,280	4,300	281.00	279.00	278.00	276.00	274.00	273.00	271.00	269.00	268.00	266.00	264.00
4,300	4,320	283.00	281.00	279.00	277.00	276.00	274.00	272.00	271.00	269.00	267.00	266.00
4,320	4,340	284.00	282.00	281.00	279.00	277.00	276.00	274.00	272.00	271.00	269.00	267.00
4,340	4,360	286.00	284.00	282.00	281.00	279.00	277.00	276.00	274.00	272.00	271.00	269.00
4,360	4,380	287.00	285.00	284.00	282.00	280.00	279.00	277.00	275.00	274.00	272.00	270.00
4,380	4,400	289.00	287.00	285.00	284.00	282.00	280.00	279.00	277.00	275.00	274.00	272.00
4,400	4,420	290.00	288.00	287.00	285.00	283.00	282.00	280.00	278.00	277.00	275.00	273.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,420	4,440	292.00	290.00	288.00	287.00	285.00	283.00	282.00	280.00	278.00	277.00	275.00
4,440	4,460	293.00	291.00	290.00	288.00	286.00	285.00	283.00	281.00	280.00	278.00	276.00
4,460	4,480	295.00	293.00	291.00	290.00	288.00	286.00	285.00	283.00	281.00	280.00	278.00
4,480	4,500	296.00	295.00	293.00	291.00	290.00	288.00	286.00	284.00	283.00	281.00	279.00
4,500	4,520	298.00	296.00	294.00	293.00	291.00	289.00	288.00	286.00	284.00	283.00	281.00
4,520	4,540	299.00	298.00	296.00	294.00	293.00	291.00	289.00	288.00	286.00	284.00	283.00
4,540	4,560	301.00	299.00	297.00	296.00	294.00	292.00	291.00	289.00	287.00	286.00	284.00
4,560	4,580	302.00	301.00	299.00	297.00	296.00	294.00	292.00	291.00	289.00	287.00	286.00
4,580	4,600	304.00	302.00	300.00	299.00	297.00	295.00	294.00	292.00	290.00	289.00	287.00
4,600	4,620	305.00	304.00	302.00	300.00	299.00	297.00	295.00	294.00	292.00	290.00	289.00
4,620	4,640	307.00	305.00	303.00	302.00	300.00	298.00	297.00	295.00	293.00	292.00	290.00
4,640	4,660	308.00	307.00	305.00	303.00	302.00	300.00	298.00	297.00	295.00	293.00	292.00
4,660	4,680	310.00	308.00	307.00	305.00	303.00	302.00	300.00	298.00	296.00	295.00	293.00
4,680	4,700	311.00	310.00	308.00	306.00	305.00	303.00	301.00	300.00	298.00	296.00	295.00
4,700	4,720	313.00	311.00	310.00	308.00	306.00	305.00	303.00	301.00	300.00	298.00	296.00
4,720	4,740	314.00	313.00	311.00	309.00	308.00	306.00	304.00	303.00	301.00	299.00	298.00
4,740	4,760	316.00	314.00	313.00	311.00	309.00	308.00	306.00	304.00	303.00	301.00	299.00
4,760	4,780	317.00	316.00	314.00	312.00	311.00	309.00	307.00	306.00	304.00	302.00	301.00
4,780	4,800	319.00	317.00	316.00	314.00	312.00	311.00	309.00	307.00	306.00	304.00	302.00
4,800	4,820	321.00	319.00	317.00	315.00	314.00	312.00	310.00	309.00	307.00	305.00	304.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,820	4,840	322.00	320.00	319.00	317.00	315.00	314.00	312.00	310.00	309.00	307.00	305.00
4,840	4,860	324.00	322.00	320.00	319.00	317.00	315.00	314.00	312.00	310.00	309.00	307.00
4,860	4,880	325.00	323.00	322.00	320.00	318.00	317.00	315.00	313.00	312.00	310.00	308.00
4,880	4,900	327.00	325.00	323.00	322.00	320.00	318.00	317.00	315.00	313.00	312.00	310.00
4,900	4,920	328.00	327.00	325.00	323.00	321.00	320.00	318.00	316.00	315.00	313.00	311.00
4,920	4,940	330.00	328.00	326.00	325.00	323.00	321.00	320.00	318.00	316.00	315.00	313.00
4,940	4,960	331.00	330.00	328.00	326.00	325.00	323.00	321.00	319.00	318.00	316.00	314.00
4,960	4,980	333.00	331.00	330.00	328.00	326.00	324.00	323.00	321.00	319.00	318.00	316.00
4,980	5,000	335.00	333.00	331.00	329.00	328.00	326.00	324.00	322.00	321.00	319.00	317.00
5,000	5,020	336.00	334.00	333.00	331.00	329.00	328.00	326.00	324.00	322.00	321.00	319.00
5,020	5,040	338.00	336.00	334.00	333.00	331.00	329.00	327.00	326.00	324.00	322.00	321.00
5,040	5,060	339.00	338.00	336.00	334.00	332.00	331.00	329.00	327.00	325.00	324.00	322.00
5,060	5,080	341.00	339.00	337.00	336.00	334.00	332.00	331.00	329.00	327.00	325.00	324.00
5,080	5,100	343.00	341.00	339.00	337.00	336.00	334.00	332.00	330.00	329.00	327.00	325.00
5,100	5,120	344.00	342.00	341.00	339.00	337.00	335.00	334.00	332.00	330.00	328.00	327.00
5,120	5,140	346.00	344.00	342.00	340.00	339.00	337.00	335.00	334.00	332.00	330.00	328.00
5,140	5,160	347.00	346.00	344.00	342.00	340.00	339.00	337.00	335.00	333.00	332.00	330.00
5,160	5,180	349.00	347.00	345.00	344.00	342.00	340.00	338.00	337.00	335.00	333.00	331.00
5,180	5,200	350.00	349.00	347.00	345.00	343.00	342.00	340.00	338.00	337.00	335.00	333.00
5,200	5,220	352.00	350.00	349.00	347.00	345.00	343.00	342.00	340.00	338.00	336.00	335.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,220	5,240	354.00	352.00	350.00	348.00	347.00	345.00	343.00	341.00	340.00	338.00	336.00
5,240	5,260	355.00	353.00	352.00	350.00	348.00	346.00	345.00	343.00	341.00	340.00	338.00
5,260	5,280	357.00	355.00	353.00	352.00	350.00	348.00	346.00	345.00	343.00	341.00	339.00
5,280	5,300	358.00	357.00	355.00	353.00	351.00	350.00	348.00	346.00	344.00	343.00	341.00
5,300	5,320	360.00	358.00	356.00	355.00	353.00	351.00	349.00	348.00	346.00	344.00	343.00
5,320	5,340	362.00	360.00	358.00	356.00	355.00	353.00	351.00	349.00	348.00	346.00	344.00
5,340	5,360	363.00	361.00	360.00	358.00	356.00	354.00	353.00	351.00	349.00	347.00	346.00
5,360	5,380	365.00	363.00	361.00	359.00	358.00	356.00	354.00	352.00	351.00	349.00	347.00
5,380	5,400	366.00	365.00	363.00	361.00	359.00	358.00	356.00	354.00	352.00	351.00	349.00
5,400	5,420	368.00	366.00	364.00	363.00	361.00	359.00	357.00	356.00	354.00	352.00	350.00
5,420	5,440	369.00	368.00	366.00	364.00	362.00	361.00	359.00	357.00	355.00	354.00	352.00
5,440	5,460	371.00	369.00	368.00	366.00	364.00	362.00	361.00	359.00	357.00	355.00	354.00
5,460	5,480	373.00	371.00	369.00	367.00	366.00	364.00	362.00	360.00	359.00	357.00	355.00
5,480	5,500	374.00	372.00	371.00	369.00	367.00	365.00	364.00	362.00	360.00	358.00	357.00
5,500	5,520	376.00	374.00	372.00	371.00	369.00	367.00	365.00	364.00	362.00	360.00	358.00
5,520	5,540	377.00	376.00	374.00	372.00	370.00	369.00	367.00	365.00	363.00	362.00	360.00
5,540	5,560	379.00	377.00	375.00	374.00	372.00	370.00	368.00	367.00	365.00	363.00	362.00
5,560	5,580	380.00	379.00	377.00	375.00	374.00	372.00	370.00	368.00	367.00	365.00	363.00
5,580	5,600	382.00	380.00	379.00	377.00	375.00	373.00	372.00	370.00	368.00	366.00	365.00
		7.9% of excess over \$5,600 plus										

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Weekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,600	& over	383.00	381.00	379.00	378.00	376.00	374.00	372.00	371.00	369.00	367.00	365.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
380	400	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00
420	440	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00
440	460	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
460	480	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
480	500	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
500	520	8.00	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
520	540	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00	0.00
540	560	9.00	8.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00
560	580	10.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00
580	600	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
600	620	11.00	9.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
620	640	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00
640	660	13.00	11.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
660	680	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00
680	700	15.00	13.00	11.00	9.00	8.00	6.00	5.00	4.00	4.00	3.00	3.00
700	720	16.00	14.00	11.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00	3.00
720	740	17.00	15.00	12.00	10.00	9.00	8.00	6.00	5.00	4.00	4.00	3.00
740	760	18.00	16.00	14.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00
760	780	19.00	17.00	15.00	12.00	10.00	9.00	8.00	6.00	5.00	4.00	4.00
780	800	21.00	18.00	16.00	13.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00
800	820	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00
820	840	23.00	20.00	18.00	16.00	13.00	11.00	9.00	8.00	7.00	5.00	5.00
840	860	24.00	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00	5.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
860	880	26.00	23.00	20.00	18.00	15.00	13.00	11.00	9.00	8.00	6.00	5.00
880	900	27.00	24.00	21.00	19.00	16.00	14.00	12.00	10.00	9.00	7.00	6.00
900	920	28.00	25.00	23.00	20.00	17.00	15.00	13.00	11.00	9.00	8.00	6.00
920	940	29.00	27.00	24.00	21.00	19.00	16.00	14.00	11.00	10.00	8.00	7.00
940	960	31.00	28.00	25.00	22.00	20.00	17.00	15.00	12.00	10.00	9.00	8.00
960	980	32.00	29.00	26.00	24.00	21.00	18.00	16.00	14.00	11.00	10.00	8.00
980	1,000	33.00	30.00	28.00	25.00	22.00	19.00	17.00	15.00	12.00	10.00	9.00
1,000	1,020	35.00	32.00	29.00	26.00	23.00	21.00	18.00	16.00	13.00	11.00	10.00
1,020	1,040	36.00	33.00	30.00	27.00	25.00	22.00	19.00	17.00	14.00	12.00	10.00
1,040	1,060	37.00	34.00	31.00	29.00	26.00	23.00	20.00	18.00	16.00	13.00	11.00
1,060	1,080	39.00	36.00	33.00	30.00	27.00	24.00	22.00	19.00	17.00	14.00	12.00
1,080	1,100	40.00	37.00	34.00	31.00	28.00	26.00	23.00	20.00	18.00	15.00	13.00
1,100	1,120	41.00	38.00	35.00	33.00	30.00	27.00	24.00	21.00	19.00	16.00	14.00
1,120	1,140	43.00	40.00	37.00	34.00	31.00	28.00	25.00	23.00	20.00	17.00	15.00
1,140	1,160	44.00	41.00	38.00	35.00	32.00	29.00	27.00	24.00	21.00	19.00	16.00
1,160	1,180	46.00	43.00	40.00	37.00	34.00	31.00	28.00	25.00	22.00	20.00	17.00
1,180	1,200	47.00	44.00	41.00	38.00	35.00	32.00	29.00	26.00	24.00	21.00	18.00
1,200	1,220	48.00	45.00	42.00	39.00	36.00	33.00	30.00	28.00	25.00	22.00	19.00
1,220	1,240	50.00	47.00	44.00	41.00	38.00	35.00	32.00	29.00	26.00	23.00	21.00
1,240	1,260	51.00	48.00	45.00	42.00	39.00	36.00	33.00	30.00	27.00	25.00	22.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,260	1,280	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00	29.00	26.00	23.00
1,280	1,300	54.00	51.00	48.00	45.00	42.00	39.00	36.00	33.00	30.00	27.00	24.00
1,300	1,320	55.00	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00	28.00	26.00
1,320	1,340	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00	33.00	30.00	27.00
1,340	1,360	58.00	55.00	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00	28.00
1,360	1,380	59.00	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00	32.00	29.00
1,380	1,400	60.00	57.00	55.00	52.00	49.00	46.00	43.00	40.00	37.00	34.00	31.00
1,400	1,420	62.00	59.00	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00	32.00
1,420	1,440	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	39.00	36.00	33.00
1,440	1,460	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00	41.00	38.00	35.00
1,460	1,480	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	39.00	36.00
1,480	1,500	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	40.00	37.00
1,500	1,520	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	39.00
1,520	1,540	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	40.00
1,540	1,560	72.00	69.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00	41.00
1,560	1,580	73.00	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00
1,580	1,600	75.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00
1,600	1,620	76.00	73.00	70.00	67.00	63.00	60.00	57.00	55.00	52.00	49.00	46.00
1,620	1,640	78.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00
1,640	1,660	79.00	76.00	73.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,660	1,680	80.00	77.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00
1,680	1,700	82.00	79.00	76.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00
1,700	1,720	83.00	80.00	77.00	74.00	71.00	67.00	64.00	61.00	58.00	55.00	52.00
1,720	1,740	85.00	82.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00
1,740	1,760	86.00	83.00	80.00	77.00	74.00	70.00	67.00	64.00	61.00	58.00	55.00
1,760	1,780	88.00	84.00	81.00	78.00	75.00	72.00	69.00	65.00	62.00	59.00	56.00
1,780	1,800	89.00	86.00	83.00	80.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00
1,800	1,820	91.00	87.00	84.00	81.00	78.00	75.00	71.00	68.00	65.00	62.00	59.00
1,820	1,840	92.00	89.00	86.00	82.00	79.00	76.00	73.00	70.00	67.00	63.00	60.00
1,840	1,860	93.00	90.00	87.00	84.00	81.00	78.00	74.00	71.00	68.00	65.00	62.00
1,860	1,880	95.00	92.00	88.00	85.00	82.00	79.00	76.00	73.00	69.00	66.00	63.00
1,880	1,900	96.00	93.00	90.00	87.00	84.00	80.00	77.00	74.00	71.00	68.00	65.00
1,900	1,920	98.00	95.00	91.00	88.00	85.00	82.00	79.00	76.00	72.00	69.00	66.00
1,920	1,940	99.00	96.00	93.00	90.00	86.00	83.00	80.00	77.00	74.00	71.00	67.00
1,940	1,960	101.00	97.00	94.00	91.00	88.00	85.00	82.00	78.00	75.00	72.00	69.00
1,960	1,980	102.00	99.00	96.00	93.00	89.00	86.00	83.00	80.00	77.00	74.00	70.00
1,980	2,000	104.00	100.00	97.00	94.00	91.00	88.00	84.00	81.00	78.00	75.00	72.00
2,000	2,020	105.00	102.00	99.00	95.00	92.00	89.00	86.00	83.00	80.00	76.00	73.00
2,020	2,040	107.00	103.00	100.00	97.00	94.00	91.00	87.00	84.00	81.00	78.00	75.00
2,040	2,060	108.00	105.00	102.00	98.00	95.00	92.00	89.00	86.00	82.00	79.00	76.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,060	2,080	110.00	107.00	103.00	100.00	97.00	93.00	90.00	87.00	84.00	81.00	78.00
2,080	2,100	111.00	108.00	105.00	101.00	98.00	95.00	92.00	88.00	85.00	82.00	79.00
2,100	2,120	113.00	110.00	106.00	103.00	100.00	96.00	93.00	90.00	87.00	84.00	80.00
2,120	2,140	114.00	111.00	108.00	104.00	101.00	98.00	95.00	91.00	88.00	85.00	82.00
2,140	2,160	116.00	113.00	109.00	106.00	103.00	99.00	96.00	93.00	90.00	86.00	83.00
2,160	2,180	117.00	114.00	111.00	107.00	104.00	101.00	97.00	94.00	91.00	88.00	85.00
2,180	2,200	119.00	116.00	112.00	109.00	106.00	102.00	99.00	96.00	93.00	89.00	86.00
2,200	2,220	121.00	117.00	114.00	110.00	107.00	104.00	100.00	97.00	94.00	91.00	88.00
2,220	2,240	122.00	119.00	115.00	112.00	109.00	105.00	102.00	99.00	95.00	92.00	89.00
2,240	2,260	124.00	120.00	117.00	114.00	110.00	107.00	103.00	100.00	97.00	94.00	91.00
2,260	2,280	125.00	122.00	118.00	115.00	112.00	108.00	105.00	102.00	98.00	95.00	92.00
2,280	2,300	127.00	123.00	120.00	117.00	113.00	110.00	107.00	103.00	100.00	97.00	93.00
2,300	2,320	128.00	125.00	121.00	118.00	115.00	111.00	108.00	105.00	101.00	98.00	95.00
2,320	2,340	130.00	126.00	123.00	120.00	116.00	113.00	110.00	106.00	103.00	100.00	96.00
2,340	2,360	131.00	128.00	124.00	121.00	118.00	114.00	111.00	108.00	104.00	101.00	98.00
2,360	2,380	133.00	129.00	126.00	123.00	119.00	116.00	113.00	109.00	106.00	103.00	99.00
2,380	2,400	134.00	131.00	127.00	124.00	121.00	117.00	114.00	111.00	107.00	104.00	101.00
2,400	2,420	136.00	132.00	129.00	126.00	122.00	119.00	116.00	112.00	109.00	106.00	102.00
2,420	2,440	137.00	134.00	131.00	127.00	124.00	121.00	117.00	114.00	110.00	107.00	104.00
2,440	2,460	139.00	135.00	132.00	129.00	125.00	122.00	119.00	115.00	112.00	109.00	105.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,460	2,480	140.00	137.00	134.00	130.00	127.00	124.00	120.00	117.00	114.00	110.00	107.00
2,480	2,500	142.00	138.00	135.00	132.00	128.00	125.00	122.00	118.00	115.00	112.00	108.00
2,500	2,520	143.00	140.00	137.00	133.00	130.00	127.00	123.00	120.00	117.00	113.00	110.00
2,520	2,540	145.00	141.00	138.00	135.00	131.00	128.00	125.00	121.00	118.00	115.00	111.00
2,540	2,560	146.00	143.00	140.00	136.00	133.00	130.00	126.00	123.00	120.00	116.00	113.00
2,560	2,580	148.00	145.00	141.00	138.00	134.00	131.00	128.00	124.00	121.00	118.00	114.00
2,580	2,600	149.00	146.00	143.00	139.00	136.00	133.00	129.00	126.00	123.00	119.00	116.00
2,600	2,620	151.00	148.00	144.00	141.00	138.00	134.00	131.00	127.00	124.00	121.00	117.00
2,620	2,640	152.00	149.00	146.00	142.00	139.00	136.00	132.00	129.00	126.00	122.00	119.00
2,640	2,660	154.00	151.00	147.00	144.00	141.00	137.00	134.00	131.00	127.00	124.00	121.00
2,660	2,680	155.00	152.00	149.00	145.00	142.00	139.00	135.00	132.00	129.00	125.00	122.00
2,680	2,700	157.00	154.00	150.00	147.00	144.00	140.00	137.00	134.00	130.00	127.00	124.00
2,700	2,720	159.00	155.00	152.00	148.00	145.00	142.00	138.00	135.00	132.00	128.00	125.00
2,720	2,740	160.00	157.00	153.00	150.00	147.00	143.00	140.00	137.00	133.00	130.00	127.00
2,740	2,760	162.00	158.00	155.00	152.00	148.00	145.00	141.00	138.00	135.00	131.00	128.00
2,760	2,780	163.00	160.00	156.00	153.00	150.00	146.00	143.00	140.00	136.00	133.00	130.00
2,780	2,800	165.00	161.00	158.00	155.00	151.00	148.00	145.00	141.00	138.00	134.00	131.00
2,800	2,820	166.00	163.00	159.00	156.00	153.00	149.00	146.00	143.00	139.00	136.00	133.00
2,820	2,840	168.00	164.00	161.00	158.00	154.00	151.00	148.00	144.00	141.00	138.00	134.00
2,840	2,860	169.00	166.00	162.00	159.00	156.00	152.00	149.00	146.00	142.00	139.00	136.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,860	2,880	171.00	167.00	164.00	161.00	157.00	154.00	151.00	147.00	144.00	141.00	137.00
2,880	2,900	172.00	169.00	165.00	162.00	159.00	155.00	152.00	149.00	145.00	142.00	139.00
2,900	2,920	174.00	170.00	167.00	164.00	160.00	157.00	154.00	150.00	147.00	144.00	140.00
2,920	2,940	175.00	172.00	169.00	165.00	162.00	159.00	155.00	152.00	148.00	145.00	142.00
2,940	2,960	177.00	173.00	170.00	167.00	163.00	160.00	157.00	153.00	150.00	147.00	143.00
2,960	2,980	178.00	175.00	172.00	168.00	165.00	162.00	158.00	155.00	152.00	148.00	145.00
2,980	3,000	180.00	176.00	173.00	170.00	166.00	163.00	160.00	156.00	153.00	150.00	146.00
3,000	3,020	181.00	178.00	175.00	171.00	168.00	165.00	161.00	158.00	155.00	151.00	148.00
3,020	3,040	183.00	179.00	176.00	173.00	169.00	166.00	163.00	159.00	156.00	153.00	149.00
3,040	3,060	184.00	181.00	178.00	174.00	171.00	168.00	164.00	161.00	158.00	154.00	151.00
3,060	3,080	186.00	183.00	179.00	176.00	172.00	169.00	166.00	162.00	159.00	156.00	152.00
3,080	3,100	187.00	184.00	181.00	177.00	174.00	171.00	167.00	164.00	161.00	157.00	154.00
3,100	3,120	189.00	186.00	182.00	179.00	176.00	172.00	169.00	165.00	162.00	159.00	155.00
3,120	3,140	190.00	187.00	184.00	180.00	177.00	174.00	170.00	167.00	164.00	160.00	157.00
3,140	3,160	192.00	189.00	185.00	182.00	179.00	175.00	172.00	169.00	165.00	162.00	159.00
3,160	3,180	193.00	190.00	187.00	183.00	180.00	177.00	173.00	170.00	167.00	163.00	160.00
3,180	3,200	195.00	192.00	188.00	185.00	182.00	178.00	175.00	172.00	168.00	165.00	162.00
3,200	3,220	197.00	193.00	190.00	186.00	183.00	180.00	176.00	173.00	170.00	166.00	163.00
3,220	3,240	198.00	195.00	191.00	188.00	185.00	181.00	178.00	175.00	171.00	168.00	165.00
3,240	3,260	200.00	196.00	193.00	190.00	186.00	183.00	179.00	176.00	173.00	169.00	166.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,260	3,280	201.00	198.00	194.00	191.00	188.00	184.00	181.00	178.00	174.00	171.00	168.00
3,280	3,300	203.00	199.00	196.00	193.00	189.00	186.00	183.00	179.00	176.00	172.00	169.00
3,300	3,320	204.00	201.00	197.00	194.00	191.00	187.00	184.00	181.00	177.00	174.00	171.00
3,320	3,340	206.00	202.00	199.00	196.00	192.00	189.00	186.00	182.00	179.00	176.00	172.00
3,340	3,360	207.00	204.00	200.00	197.00	194.00	190.00	187.00	184.00	180.00	177.00	174.00
3,360	3,380	209.00	205.00	202.00	199.00	195.00	192.00	189.00	185.00	182.00	179.00	175.00
3,380	3,400	210.00	207.00	203.00	200.00	197.00	193.00	190.00	187.00	183.00	180.00	177.00
3,400	3,420	212.00	208.00	205.00	202.00	198.00	195.00	192.00	188.00	185.00	182.00	178.00
3,420	3,440	213.00	210.00	207.00	203.00	200.00	197.00	193.00	190.00	186.00	183.00	180.00
3,440	3,460	215.00	211.00	208.00	205.00	201.00	198.00	195.00	191.00	188.00	185.00	181.00
3,460	3,480	216.00	213.00	210.00	206.00	203.00	200.00	196.00	193.00	190.00	186.00	183.00
3,480	3,500	218.00	214.00	211.00	208.00	204.00	201.00	198.00	194.00	191.00	188.00	184.00
3,500	3,520	219.00	216.00	213.00	209.00	206.00	203.00	199.00	196.00	193.00	189.00	186.00
3,520	3,540	221.00	217.00	214.00	211.00	207.00	204.00	201.00	197.00	194.00	191.00	187.00
3,540	3,560	222.00	219.00	216.00	212.00	209.00	206.00	202.00	199.00	196.00	192.00	189.00
3,560	3,580	224.00	221.00	217.00	214.00	210.00	207.00	204.00	200.00	197.00	194.00	190.00
3,580	3,600	225.00	222.00	219.00	215.00	212.00	209.00	205.00	202.00	199.00	195.00	192.00
3,600	3,620	227.00	224.00	220.00	217.00	214.00	210.00	207.00	203.00	200.00	197.00	193.00
3,620	3,640	228.00	225.00	222.00	218.00	215.00	212.00	208.00	205.00	202.00	198.00	195.00
3,640	3,660	230.00	227.00	223.00	220.00	217.00	213.00	210.00	207.00	203.00	200.00	197.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,660	3,680	231.00	228.00	225.00	221.00	218.00	215.00	211.00	208.00	205.00	201.00	198.00
3,680	3,700	233.00	230.00	226.00	223.00	220.00	216.00	213.00	210.00	206.00	203.00	200.00
3,700	3,720	235.00	231.00	228.00	224.00	221.00	218.00	214.00	211.00	208.00	204.00	201.00
3,720	3,740	236.00	233.00	229.00	226.00	223.00	219.00	216.00	213.00	209.00	206.00	203.00
3,740	3,760	238.00	234.00	231.00	228.00	224.00	221.00	217.00	214.00	211.00	207.00	204.00
3,760	3,780	239.00	236.00	232.00	229.00	226.00	222.00	219.00	216.00	212.00	209.00	206.00
3,780	3,800	241.00	237.00	234.00	231.00	227.00	224.00	221.00	217.00	214.00	210.00	207.00
3,800	3,820	242.00	239.00	235.00	232.00	229.00	225.00	222.00	219.00	215.00	212.00	209.00
3,820	3,840	244.00	240.00	237.00	234.00	230.00	227.00	224.00	220.00	217.00	214.00	210.00
3,840	3,860	245.00	242.00	238.00	235.00	232.00	228.00	225.00	222.00	218.00	215.00	212.00
3,860	3,880	247.00	243.00	240.00	237.00	233.00	230.00	227.00	223.00	220.00	217.00	213.00
3,880	3,900	248.00	245.00	241.00	238.00	235.00	231.00	228.00	225.00	221.00	218.00	215.00
3,900	3,920	250.00	246.00	243.00	240.00	236.00	233.00	230.00	226.00	223.00	220.00	216.00
3,920	3,940	251.00	248.00	245.00	241.00	238.00	235.00	231.00	228.00	224.00	221.00	218.00
3,940	3,960	253.00	249.00	246.00	243.00	239.00	236.00	233.00	229.00	226.00	223.00	219.00
3,960	3,980	254.00	251.00	248.00	244.00	241.00	238.00	234.00	231.00	228.00	224.00	221.00
3,980	4,000	256.00	252.00	249.00	246.00	242.00	239.00	236.00	232.00	229.00	226.00	222.00
4,000	4,020	257.00	254.00	251.00	247.00	244.00	241.00	237.00	234.00	231.00	227.00	224.00
4,020	4,040	259.00	255.00	252.00	249.00	245.00	242.00	239.00	235.00	232.00	229.00	225.00
4,040	4,060	260.00	257.00	254.00	250.00	247.00	244.00	240.00	237.00	234.00	230.00	227.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,060	4,080	262.00	259.00	255.00	252.00	248.00	245.00	242.00	238.00	235.00	232.00	228.00
4,080	4,100	263.00	260.00	257.00	253.00	250.00	247.00	243.00	240.00	237.00	233.00	230.00
4,100	4,120	265.00	262.00	258.00	255.00	252.00	248.00	245.00	241.00	238.00	235.00	231.00
4,120	4,140	266.00	263.00	260.00	256.00	253.00	250.00	246.00	243.00	240.00	236.00	233.00
4,140	4,160	268.00	265.00	261.00	258.00	255.00	251.00	248.00	245.00	241.00	238.00	235.00
4,160	4,180	269.00	266.00	263.00	259.00	256.00	253.00	249.00	246.00	243.00	239.00	236.00
4,180	4,200	271.00	268.00	264.00	261.00	258.00	254.00	251.00	248.00	244.00	241.00	238.00
4,200	4,220	273.00	269.00	266.00	262.00	259.00	256.00	252.00	249.00	246.00	242.00	239.00
4,220	4,240	274.00	271.00	267.00	264.00	261.00	257.00	254.00	251.00	247.00	244.00	241.00
4,240	4,260	276.00	272.00	269.00	266.00	262.00	259.00	255.00	252.00	249.00	245.00	242.00
4,260	4,280	277.00	274.00	270.00	267.00	264.00	260.00	257.00	254.00	250.00	247.00	244.00
4,280	4,300	279.00	275.00	272.00	269.00	265.00	262.00	259.00	255.00	252.00	248.00	245.00
4,300	4,320	280.00	277.00	273.00	270.00	267.00	263.00	260.00	257.00	253.00	250.00	247.00
4,320	4,340	282.00	278.00	275.00	272.00	268.00	265.00	262.00	258.00	255.00	252.00	248.00
4,340	4,360	283.00	280.00	276.00	273.00	270.00	266.00	263.00	260.00	256.00	253.00	250.00
4,360	4,380	285.00	281.00	278.00	275.00	271.00	268.00	265.00	261.00	258.00	255.00	251.00
4,380	4,400	286.00	283.00	279.00	276.00	273.00	269.00	266.00	263.00	259.00	256.00	253.00
4,400	4,420	288.00	284.00	281.00	278.00	274.00	271.00	268.00	264.00	261.00	258.00	254.00
4,420	4,440	289.00	286.00	283.00	279.00	276.00	273.00	269.00	266.00	262.00	259.00	256.00
4,440	4,460	291.00	287.00	284.00	281.00	277.00	274.00	271.00	267.00	264.00	261.00	257.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,460	4,480	292.00	289.00	286.00	282.00	279.00	276.00	272.00	269.00	266.00	262.00	259.00
4,480	4,500	294.00	290.00	287.00	284.00	280.00	277.00	274.00	270.00	267.00	264.00	260.00
4,500	4,520	295.00	292.00	289.00	285.00	282.00	279.00	275.00	272.00	269.00	265.00	262.00
4,520	4,540	297.00	293.00	290.00	287.00	283.00	280.00	277.00	273.00	270.00	267.00	263.00
4,540	4,560	298.00	295.00	292.00	288.00	285.00	282.00	278.00	275.00	272.00	268.00	265.00
4,560	4,580	300.00	297.00	293.00	290.00	286.00	283.00	280.00	276.00	273.00	270.00	266.00
4,580	4,600	301.00	298.00	295.00	291.00	288.00	285.00	281.00	278.00	275.00	271.00	268.00
4,600	4,620	303.00	300.00	296.00	293.00	290.00	286.00	283.00	279.00	276.00	273.00	269.00
4,620	4,640	304.00	301.00	298.00	294.00	291.00	288.00	284.00	281.00	278.00	274.00	271.00
4,640	4,660	306.00	303.00	299.00	296.00	293.00	289.00	286.00	283.00	279.00	276.00	273.00
4,660	4,680	307.00	304.00	301.00	297.00	294.00	291.00	287.00	284.00	281.00	277.00	274.00
4,680	4,700	309.00	306.00	302.00	299.00	296.00	292.00	289.00	286.00	282.00	279.00	276.00
4,700	4,720	311.00	307.00	304.00	300.00	297.00	294.00	290.00	287.00	284.00	280.00	277.00
4,720	4,740	312.00	309.00	305.00	302.00	299.00	295.00	292.00	289.00	285.00	282.00	279.00
4,740	4,760	314.00	310.00	307.00	304.00	300.00	297.00	293.00	290.00	287.00	283.00	280.00
4,760	4,780	315.00	312.00	308.00	305.00	302.00	298.00	295.00	292.00	288.00	285.00	282.00
4,780	4,800	317.00	313.00	310.00	307.00	303.00	300.00	297.00	293.00	290.00	286.00	283.00
4,800	4,820	318.00	315.00	311.00	308.00	305.00	301.00	298.00	295.00	291.00	288.00	285.00
4,820	4,840	320.00	316.00	313.00	310.00	306.00	303.00	300.00	296.00	293.00	290.00	286.00
4,840	4,860	321.00	318.00	314.00	311.00	308.00	304.00	301.00	298.00	294.00	291.00	288.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,860	4,880	323.00	319.00	316.00	313.00	309.00	306.00	303.00	299.00	296.00	293.00	289.00
4,880	4,900	324.00	321.00	317.00	314.00	311.00	307.00	304.00	301.00	297.00	294.00	291.00
4,900	4,920	326.00	322.00	319.00	316.00	312.00	309.00	306.00	302.00	299.00	296.00	292.00
4,920	4,940	327.00	324.00	321.00	317.00	314.00	311.00	307.00	304.00	300.00	297.00	294.00
4,940	4,960	329.00	325.00	322.00	319.00	315.00	312.00	309.00	305.00	302.00	299.00	295.00
4,960	4,980	331.00	327.00	324.00	320.00	317.00	314.00	310.00	307.00	304.00	300.00	297.00
4,980	5,000	332.00	329.00	325.00	322.00	318.00	315.00	312.00	308.00	305.00	302.00	298.00
5,000	5,020	334.00	330.00	327.00	323.00	320.00	317.00	313.00	310.00	307.00	303.00	300.00
5,020	5,040	335.00	332.00	328.00	325.00	321.00	318.00	315.00	311.00	308.00	305.00	301.00
5,040	5,060	337.00	333.00	330.00	326.00	323.00	320.00	316.00	313.00	310.00	306.00	303.00
5,060	5,080	338.00	335.00	332.00	328.00	325.00	321.00	318.00	314.00	311.00	308.00	304.00
5,080	5,100	340.00	337.00	333.00	330.00	326.00	323.00	319.00	316.00	313.00	309.00	306.00
5,100	5,120	342.00	338.00	335.00	331.00	328.00	324.00	321.00	317.00	314.00	311.00	307.00
5,120	5,140	343.00	340.00	336.00	333.00	329.00	326.00	322.00	319.00	316.00	312.00	309.00
5,140	5,160	345.00	341.00	338.00	334.00	331.00	327.00	324.00	321.00	317.00	314.00	311.00
5,160	5,180	346.00	343.00	339.00	336.00	332.00	329.00	325.00	322.00	319.00	315.00	312.00
5,180	5,200	348.00	344.00	341.00	338.00	334.00	331.00	327.00	324.00	320.00	317.00	314.00
5,200	5,220	350.00	346.00	343.00	339.00	336.00	332.00	329.00	325.00	322.00	318.00	315.00
5,220	5,240	351.00	348.00	344.00	341.00	337.00	334.00	330.00	327.00	323.00	320.00	317.00
5,240	5,260	353.00	349.00	346.00	342.00	339.00	335.00	332.00	328.00	325.00	321.00	318.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,260	5,280	354.00	351.00	347.00	344.00	340.00	337.00	333.00	330.00	326.00	323.00	320.00
5,280	5,300	356.00	352.00	349.00	345.00	342.00	338.00	335.00	332.00	328.00	325.00	321.00
5,300	5,320	357.00	354.00	350.00	347.00	344.00	340.00	337.00	333.00	330.00	326.00	323.00
5,320	5,340	359.00	356.00	352.00	349.00	345.00	342.00	338.00	335.00	331.00	328.00	324.00
5,340	5,360	361.00	357.00	354.00	350.00	347.00	343.00	340.00	336.00	333.00	329.00	326.00
5,360	5,380	362.00	359.00	355.00	352.00	348.00	345.00	341.00	338.00	334.00	331.00	327.00
5,380	5,400	364.00	360.00	357.00	353.00	350.00	346.00	343.00	339.00	336.00	332.00	329.00
5,400	5,420	365.00	362.00	358.00	355.00	351.00	348.00	344.00	341.00	338.00	334.00	331.00
5,420	5,440	367.00	363.00	360.00	356.00	353.00	350.00	346.00	343.00	339.00	336.00	332.00
5,440	5,460	368.00	365.00	362.00	358.00	355.00	351.00	348.00	344.00	341.00	337.00	334.00
5,460	5,480	370.00	367.00	363.00	360.00	356.00	353.00	349.00	346.00	342.00	339.00	335.00
5,480	5,500	372.00	368.00	365.00	361.00	358.00	354.00	351.00	347.00	344.00	340.00	337.00
		7.9% of excess over \$5,500 plus										
5,500	& over	372.00	369.00	365.00	362.00	359.00	355.00	352.00	348.00	345.00	341.00	338.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Biweekly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
380	400	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00	0.00	0.00	0.00
420	440	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00
440	460	5.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
460	480	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
480	500	6.00	5.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
500	520	6.00	6.00	5.00	4.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
520	540	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00	0.00
540	560	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	1.00
560	580	7.00	6.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	2.00	1.00
580	600	7.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
600	620	8.00	7.00	6.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
620	640	8.00	7.00	7.00	6.00	5.00	5.00	4.00	4.00	3.00	2.00	2.00
640	660	8.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
660	680	8.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	4.00	3.00	2.00
680	700	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	3.00
700	720	9.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	4.00	3.00
720	740	9.00	9.00	8.00	7.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00
740	760	10.00	9.00	8.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00
760	780	10.00	9.00	9.00	8.00	7.00	7.00	6.00	6.00	5.00	4.00	4.00
780	800	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00	4.00
800	820	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	6.00	5.00	4.00
820	840	11.00	10.00	9.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	5.00
840	860	12.00	10.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
860	880	13.00	11.00	10.00	9.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00
880	900	13.00	12.00	10.00	10.00	9.00	8.00	8.00	7.00	7.00	6.00	5.00
900	920	14.00	12.00	11.00	10.00	9.00	9.00	8.00	8.00	7.00	6.00	6.00
920	940	14.00	13.00	12.00	10.00	10.00	9.00	8.00	8.00	7.00	7.00	6.00
940	960	15.00	14.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00
960	980	16.00	14.00	13.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	7.00
980	1,000	16.00	15.00	14.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00
1,000	1,020	17.00	16.00	14.00	13.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00
1,020	1,040	18.00	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00
1,040	1,060	18.00	17.00	15.00	14.00	13.00	11.00	10.00	9.00	9.00	8.00	8.00
1,060	1,080	19.00	18.00	16.00	15.00	13.00	12.00	10.00	10.00	9.00	9.00	8.00
1,080	1,100	20.00	18.00	17.00	15.00	14.00	13.00	11.00	10.00	9.00	9.00	8.00
1,100	1,120	20.00	19.00	17.00	16.00	15.00	13.00	12.00	10.00	10.00	9.00	8.00
1,120	1,140	21.00	19.00	18.00	17.00	15.00	14.00	12.00	11.00	10.00	9.00	9.00
1,140	1,160	21.00	20.00	19.00	17.00	16.00	14.00	13.00	12.00	10.00	10.00	9.00
1,160	1,180	22.00	21.00	19.00	18.00	16.00	15.00	14.00	12.00	11.00	10.00	9.00
1,180	1,200	23.00	21.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00	10.00	10.00
1,200	1,220	24.00	22.00	21.00	19.00	18.00	16.00	15.00	14.00	12.00	11.00	10.00
1,220	1,240	25.00	23.00	21.00	20.00	18.00	17.00	16.00	14.00	13.00	11.00	10.00
1,240	1,260	26.00	24.00	22.00	20.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,260	1,280	28.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	13.00	11.00
1,280	1,300	29.00	26.00	24.00	22.00	20.00	19.00	18.00	16.00	15.00	13.00	12.00
1,300	1,320	30.00	27.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	13.00
1,320	1,340	31.00	28.00	26.00	24.00	22.00	20.00	19.00	17.00	16.00	15.00	13.00
1,340	1,360	32.00	30.00	27.00	25.00	22.00	21.00	19.00	18.00	17.00	15.00	14.00
1,360	1,380	33.00	31.00	28.00	26.00	23.00	21.00	20.00	19.00	17.00	16.00	14.00
1,380	1,400	34.00	32.00	29.00	27.00	25.00	22.00	21.00	19.00	18.00	16.00	15.00
1,400	1,420	35.00	33.00	30.00	28.00	26.00	23.00	21.00	20.00	19.00	17.00	16.00
1,420	1,440	36.00	34.00	32.00	29.00	27.00	24.00	22.00	21.00	19.00	18.00	16.00
1,440	1,460	37.00	35.00	33.00	30.00	28.00	25.00	23.00	21.00	20.00	18.00	17.00
1,460	1,480	39.00	36.00	34.00	31.00	29.00	26.00	24.00	22.00	20.00	19.00	18.00
1,480	1,500	40.00	37.00	35.00	32.00	30.00	28.00	25.00	23.00	21.00	20.00	18.00
1,500	1,520	41.00	38.00	36.00	34.00	31.00	29.00	26.00	24.00	22.00	20.00	19.00
1,520	1,540	42.00	39.00	37.00	35.00	32.00	30.00	27.00	25.00	23.00	21.00	20.00
1,540	1,560	43.00	41.00	38.00	36.00	33.00	31.00	28.00	26.00	24.00	22.00	20.00
1,560	1,580	44.00	42.00	39.00	37.00	34.00	32.00	30.00	27.00	25.00	22.00	21.00
1,580	1,600	46.00	43.00	40.00	38.00	36.00	33.00	31.00	28.00	26.00	23.00	21.00
1,600	1,620	47.00	44.00	41.00	39.00	37.00	34.00	32.00	29.00	27.00	25.00	22.00
1,620	1,640	48.00	45.00	43.00	40.00	38.00	35.00	33.00	30.00	28.00	26.00	23.00
1,640	1,660	49.00	47.00	44.00	41.00	39.00	36.00	34.00	32.00	29.00	27.00	24.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,660	1,680	51.00	48.00	45.00	42.00	40.00	37.00	35.00	33.00	30.00	28.00	25.00
1,680	1,700	52.00	49.00	46.00	44.00	41.00	39.00	36.00	34.00	31.00	29.00	26.00
1,700	1,720	53.00	51.00	48.00	45.00	42.00	40.00	37.00	35.00	32.00	30.00	28.00
1,720	1,740	55.00	52.00	49.00	46.00	43.00	41.00	38.00	36.00	34.00	31.00	29.00
1,740	1,760	56.00	53.00	50.00	47.00	45.00	42.00	39.00	37.00	35.00	32.00	30.00
1,760	1,780	57.00	54.00	52.00	49.00	46.00	43.00	41.00	38.00	36.00	33.00	31.00
1,780	1,800	58.00	56.00	53.00	50.00	47.00	44.00	42.00	39.00	37.00	34.00	32.00
1,800	1,820	60.00	57.00	54.00	51.00	48.00	46.00	43.00	40.00	38.00	36.00	33.00
1,820	1,840	61.00	58.00	55.00	53.00	50.00	47.00	44.00	41.00	39.00	37.00	34.00
1,840	1,860	62.00	59.00	57.00	54.00	51.00	48.00	45.00	43.00	40.00	38.00	35.00
1,860	1,880	64.00	61.00	58.00	55.00	52.00	49.00	47.00	44.00	41.00	39.00	36.00
1,880	1,900	65.00	62.00	59.00	56.00	54.00	51.00	48.00	45.00	42.00	40.00	37.00
1,900	1,920	66.00	63.00	60.00	58.00	55.00	52.00	49.00	46.00	44.00	41.00	39.00
1,920	1,940	67.00	65.00	62.00	59.00	56.00	53.00	51.00	48.00	45.00	42.00	40.00
1,940	1,960	69.00	66.00	63.00	60.00	57.00	55.00	52.00	49.00	46.00	43.00	41.00
1,960	1,980	70.00	67.00	64.00	62.00	59.00	56.00	53.00	50.00	47.00	45.00	42.00
1,980	2,000	72.00	69.00	66.00	63.00	60.00	57.00	54.00	52.00	49.00	46.00	43.00
2,000	2,020	73.00	70.00	67.00	64.00	61.00	58.00	56.00	53.00	50.00	47.00	44.00
2,020	2,040	74.00	71.00	68.00	65.00	63.00	60.00	57.00	54.00	51.00	48.00	46.00
2,040	2,060	76.00	73.00	70.00	67.00	64.00	61.00	58.00	55.00	53.00	50.00	47.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,060	2,080	77.00	74.00	71.00	68.00	65.00	62.00	59.00	57.00	54.00	51.00	48.00
2,080	2,100	78.00	75.00	72.00	69.00	66.00	64.00	61.00	58.00	55.00	52.00	49.00
2,100	2,120	80.00	77.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	54.00	51.00
2,120	2,140	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	58.00	55.00	52.00
2,140	2,160	82.00	79.00	76.00	73.00	70.00	67.00	65.00	62.00	59.00	56.00	53.00
2,160	2,180	84.00	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00	55.00
2,180	2,200	85.00	82.00	79.00	76.00	73.00	70.00	67.00	64.00	62.00	59.00	56.00
2,200	2,220	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00
2,220	2,240	88.00	85.00	82.00	79.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00
2,240	2,260	89.00	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00	63.00	60.00
2,260	2,280	91.00	88.00	85.00	82.00	79.00	76.00	73.00	70.00	67.00	64.00	61.00
2,280	2,300	92.00	89.00	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00	62.00
2,300	2,320	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00	64.00
2,320	2,340	95.00	92.00	89.00	86.00	83.00	80.00	77.00	74.00	71.00	68.00	65.00
2,340	2,360	96.00	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00	69.00	66.00
2,360	2,380	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00	73.00	70.00	67.00
2,380	2,400	99.00	96.00	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00	69.00
2,400	2,420	100.00	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00	73.00	70.00
2,420	2,440	101.00	98.00	96.00	93.00	90.00	87.00	84.00	81.00	78.00	75.00	72.00
2,440	2,460	103.00	100.00	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00	73.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,460	2,480	104.00	101.00	98.00	95.00	92.00	89.00	86.00	83.00	80.00	77.00	74.00
2,480	2,500	106.00	103.00	100.00	97.00	94.00	91.00	88.00	85.00	82.00	79.00	76.00
2,500	2,520	107.00	104.00	101.00	98.00	95.00	92.00	89.00	86.00	83.00	80.00	77.00
2,520	2,540	108.00	105.00	102.00	99.00	96.00	93.00	90.00	87.00	84.00	81.00	78.00
2,540	2,560	110.00	107.00	104.00	101.00	98.00	95.00	92.00	89.00	86.00	83.00	80.00
2,560	2,580	111.00	108.00	105.00	102.00	99.00	96.00	93.00	90.00	87.00	84.00	81.00
2,580	2,600	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00	88.00	85.00	82.00
2,600	2,620	114.00	111.00	108.00	105.00	102.00	99.00	96.00	93.00	90.00	87.00	84.00
2,620	2,640	115.00	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00	88.00	85.00
2,640	2,660	116.00	113.00	110.00	107.00	104.00	101.00	98.00	96.00	93.00	90.00	87.00
2,660	2,680	118.00	115.00	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00	88.00
2,680	2,700	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00	92.00	89.00
2,700	2,720	121.00	118.00	115.00	112.00	109.00	106.00	103.00	100.00	97.00	94.00	91.00
2,720	2,740	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00	92.00
2,740	2,760	123.00	120.00	117.00	114.00	111.00	108.00	105.00	102.00	99.00	96.00	93.00
2,760	2,780	125.00	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00	98.00	95.00
2,780	2,800	126.00	123.00	120.00	117.00	114.00	111.00	108.00	105.00	102.00	99.00	96.00
2,800	2,820	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00	103.00	100.00	97.00
2,820	2,840	129.00	126.00	123.00	120.00	117.00	114.00	111.00	108.00	105.00	102.00	99.00
2,840	2,860	130.00	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00	103.00	100.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,860	2,880	132.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00	107.00	104.00	101.00
2,880	2,900	133.00	130.00	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00	103.00
2,900	2,920	134.00	131.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00	107.00	104.00
2,920	2,940	136.00	133.00	130.00	127.00	124.00	121.00	118.00	115.00	112.00	109.00	106.00
2,940	2,960	137.00	134.00	131.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00	107.00
2,960	2,980	139.00	136.00	132.00	129.00	126.00	123.00	120.00	117.00	114.00	111.00	108.00
2,980	3,000	140.00	137.00	134.00	131.00	128.00	125.00	122.00	119.00	116.00	113.00	110.00
3,000	3,020	142.00	138.00	135.00	132.00	129.00	126.00	123.00	120.00	117.00	114.00	111.00
3,020	3,040	143.00	140.00	137.00	134.00	130.00	127.00	124.00	121.00	118.00	115.00	112.00
3,040	3,060	145.00	141.00	138.00	135.00	132.00	129.00	126.00	123.00	120.00	117.00	114.00
3,060	3,080	146.00	143.00	140.00	136.00	133.00	130.00	127.00	124.00	121.00	118.00	115.00
3,080	3,100	147.00	144.00	141.00	138.00	135.00	132.00	128.00	125.00	122.00	119.00	116.00
3,100	3,120	149.00	146.00	142.00	139.00	136.00	133.00	130.00	127.00	124.00	121.00	118.00
3,120	3,140	150.00	147.00	144.00	141.00	138.00	134.00	131.00	128.00	125.00	122.00	119.00
3,140	3,160	152.00	149.00	145.00	142.00	139.00	136.00	133.00	130.00	127.00	124.00	121.00
3,160	3,180	153.00	150.00	147.00	144.00	140.00	137.00	134.00	131.00	128.00	125.00	122.00
3,180	3,200	155.00	151.00	148.00	145.00	142.00	139.00	136.00	132.00	129.00	126.00	123.00
3,200	3,220	156.00	153.00	150.00	147.00	143.00	140.00	137.00	134.00	131.00	128.00	125.00
3,220	3,240	157.00	154.00	151.00	148.00	145.00	142.00	138.00	135.00	132.00	129.00	126.00
3,240	3,260	159.00	156.00	153.00	149.00	146.00	143.00	140.00	137.00	134.00	130.00	127.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,260	3,280	160.00	157.00	154.00	151.00	148.00	145.00	141.00	138.00	135.00	132.00	129.00
3,280	3,300	162.00	159.00	155.00	152.00	149.00	146.00	143.00	140.00	136.00	133.00	130.00
3,300	3,320	163.00	160.00	157.00	154.00	151.00	147.00	144.00	141.00	138.00	135.00	132.00
3,320	3,340	165.00	162.00	158.00	155.00	152.00	149.00	146.00	142.00	139.00	136.00	133.00
3,340	3,360	166.00	163.00	160.00	157.00	153.00	150.00	147.00	144.00	141.00	138.00	134.00
3,360	3,380	168.00	164.00	161.00	158.00	155.00	152.00	149.00	145.00	142.00	139.00	136.00
3,380	3,400	169.00	166.00	163.00	159.00	156.00	153.00	150.00	147.00	144.00	140.00	137.00
3,400	3,420	170.00	167.00	164.00	161.00	158.00	155.00	151.00	148.00	145.00	142.00	139.00
3,420	3,440	172.00	169.00	166.00	162.00	159.00	156.00	153.00	150.00	147.00	143.00	140.00
3,440	3,460	173.00	170.00	167.00	164.00	161.00	157.00	154.00	151.00	148.00	145.00	142.00
3,460	3,480	175.00	172.00	168.00	165.00	162.00	159.00	156.00	153.00	149.00	146.00	143.00
3,480	3,500	176.00	173.00	170.00	167.00	164.00	160.00	157.00	154.00	151.00	148.00	145.00
3,500	3,520	178.00	174.00	171.00	168.00	165.00	162.00	159.00	155.00	152.00	149.00	146.00
3,520	3,540	179.00	176.00	173.00	170.00	166.00	163.00	160.00	157.00	154.00	151.00	147.00
3,540	3,560	181.00	177.00	174.00	171.00	168.00	165.00	162.00	158.00	155.00	152.00	149.00
3,560	3,580	182.00	179.00	176.00	172.00	169.00	166.00	163.00	160.00	157.00	153.00	150.00
3,580	3,600	183.00	180.00	177.00	174.00	171.00	168.00	164.00	161.00	158.00	155.00	152.00
3,600	3,620	185.00	182.00	178.00	175.00	172.00	169.00	166.00	163.00	159.00	156.00	153.00
3,620	3,640	186.00	183.00	180.00	177.00	174.00	170.00	167.00	164.00	161.00	158.00	155.00
3,640	3,660	188.00	185.00	181.00	178.00	175.00	172.00	169.00	166.00	162.00	159.00	156.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,660	3,680	189.00	186.00	183.00	180.00	176.00	173.00	170.00	167.00	164.00	161.00	157.00
3,680	3,700	191.00	187.00	184.00	181.00	178.00	175.00	172.00	168.00	165.00	162.00	159.00
3,700	3,720	192.00	189.00	186.00	183.00	179.00	176.00	173.00	170.00	167.00	164.00	160.00
3,720	3,740	193.00	190.00	187.00	184.00	181.00	178.00	174.00	171.00	168.00	165.00	162.00
3,740	3,760	195.00	192.00	189.00	185.00	182.00	179.00	176.00	173.00	170.00	166.00	163.00
3,760	3,780	196.00	193.00	190.00	187.00	184.00	181.00	177.00	174.00	171.00	168.00	165.00
3,780	3,800	198.00	195.00	191.00	188.00	185.00	182.00	179.00	176.00	172.00	169.00	166.00
3,800	3,820	199.00	196.00	193.00	190.00	187.00	183.00	180.00	177.00	174.00	171.00	168.00
3,820	3,840	201.00	198.00	194.00	191.00	188.00	185.00	182.00	178.00	175.00	172.00	169.00
3,840	3,860	202.00	199.00	196.00	193.00	189.00	186.00	183.00	180.00	177.00	174.00	170.00
3,860	3,880	204.00	201.00	197.00	194.00	191.00	188.00	185.00	181.00	178.00	175.00	172.00
3,880	3,900	206.00	202.00	199.00	196.00	192.00	189.00	186.00	183.00	180.00	176.00	173.00
3,900	3,920	207.00	204.00	200.00	197.00	194.00	191.00	187.00	184.00	181.00	178.00	175.00
3,920	3,940	209.00	205.00	202.00	199.00	195.00	192.00	189.00	186.00	183.00	179.00	176.00
3,940	3,960	210.00	207.00	203.00	200.00	197.00	193.00	190.00	187.00	184.00	181.00	178.00
3,960	3,980	212.00	208.00	205.00	202.00	198.00	195.00	192.00	189.00	185.00	182.00	179.00
3,980	4,000	213.00	210.00	206.00	203.00	200.00	196.00	193.00	190.00	187.00	184.00	181.00
4,000	4,020	215.00	211.00	208.00	205.00	201.00	198.00	195.00	191.00	188.00	185.00	182.00
4,020	4,040	216.00	213.00	209.00	206.00	203.00	199.00	196.00	193.00	190.00	187.00	183.00
4,040	4,060	218.00	214.00	211.00	208.00	204.00	201.00	198.00	194.00	191.00	188.00	185.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,060	4,080	219.00	216.00	213.00	209.00	206.00	202.00	199.00	196.00	193.00	189.00	186.00
4,080	4,100	221.00	217.00	214.00	211.00	207.00	204.00	201.00	197.00	194.00	191.00	188.00
4,100	4,120	222.00	219.00	216.00	212.00	209.00	206.00	202.00	199.00	196.00	192.00	189.00
4,120	4,140	224.00	220.00	217.00	214.00	210.00	207.00	204.00	200.00	197.00	194.00	191.00
4,140	4,160	225.00	222.00	219.00	215.00	212.00	209.00	205.00	202.00	199.00	195.00	192.00
4,160	4,180	227.00	223.00	220.00	217.00	213.00	210.00	207.00	203.00	200.00	197.00	193.00
4,180	4,200	228.00	225.00	222.00	218.00	215.00	212.00	208.00	205.00	202.00	198.00	195.00
4,200	4,220	230.00	227.00	223.00	220.00	216.00	213.00	210.00	206.00	203.00	200.00	196.00
4,220	4,240	231.00	228.00	225.00	221.00	218.00	215.00	211.00	208.00	205.00	201.00	198.00
4,240	4,260	233.00	230.00	226.00	223.00	220.00	216.00	213.00	209.00	206.00	203.00	199.00
4,260	4,280	234.00	231.00	228.00	224.00	221.00	218.00	214.00	211.00	208.00	204.00	201.00
4,280	4,300	236.00	233.00	229.00	226.00	223.00	219.00	216.00	213.00	209.00	206.00	202.00
4,300	4,320	237.00	234.00	231.00	227.00	224.00	221.00	217.00	214.00	211.00	207.00	204.00
4,320	4,340	239.00	236.00	232.00	229.00	226.00	222.00	219.00	216.00	212.00	209.00	206.00
4,340	4,360	240.00	237.00	234.00	230.00	227.00	224.00	220.00	217.00	214.00	210.00	207.00
4,360	4,380	242.00	239.00	235.00	232.00	229.00	225.00	222.00	219.00	215.00	212.00	209.00
4,380	4,400	244.00	240.00	237.00	234.00	230.00	227.00	223.00	220.00	217.00	213.00	210.00
4,400	4,420	245.00	242.00	238.00	235.00	232.00	228.00	225.00	222.00	218.00	215.00	212.00
4,420	4,440	247.00	243.00	240.00	237.00	233.00	230.00	227.00	223.00	220.00	216.00	213.00
4,440	4,460	248.00	245.00	241.00	238.00	235.00	231.00	228.00	225.00	221.00	218.00	215.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,460	4,480	250.00	246.00	243.00	240.00	236.00	233.00	230.00	226.00	223.00	220.00	216.00
4,480	4,500	251.00	248.00	244.00	241.00	238.00	234.00	231.00	228.00	224.00	221.00	218.00
4,500	4,520	253.00	249.00	246.00	243.00	239.00	236.00	233.00	229.00	226.00	223.00	219.00
4,520	4,540	254.00	251.00	247.00	244.00	241.00	237.00	234.00	231.00	227.00	224.00	221.00
4,540	4,560	256.00	252.00	249.00	246.00	242.00	239.00	236.00	232.00	229.00	226.00	222.00
4,560	4,580	257.00	254.00	251.00	247.00	244.00	240.00	237.00	234.00	230.00	227.00	224.00
4,580	4,600	259.00	255.00	252.00	249.00	245.00	242.00	239.00	235.00	232.00	229.00	225.00
4,600	4,620	260.00	257.00	254.00	250.00	247.00	244.00	240.00	237.00	234.00	230.00	227.00
4,620	4,640	262.00	258.00	255.00	252.00	248.00	245.00	242.00	238.00	235.00	232.00	228.00
4,640	4,660	263.00	260.00	257.00	253.00	250.00	247.00	243.00	240.00	237.00	233.00	230.00
4,660	4,680	265.00	261.00	258.00	255.00	251.00	248.00	245.00	241.00	238.00	235.00	231.00
4,680	4,700	266.00	263.00	260.00	256.00	253.00	250.00	246.00	243.00	240.00	236.00	233.00
4,700	4,720	268.00	265.00	261.00	258.00	254.00	251.00	248.00	244.00	241.00	238.00	234.00
4,720	4,740	269.00	266.00	263.00	259.00	256.00	253.00	249.00	246.00	243.00	239.00	236.00
4,740	4,760	271.00	268.00	264.00	261.00	258.00	254.00	251.00	247.00	244.00	241.00	237.00
4,760	4,780	272.00	269.00	266.00	262.00	259.00	256.00	252.00	249.00	246.00	242.00	239.00
4,780	4,800	274.00	271.00	267.00	264.00	261.00	257.00	254.00	251.00	247.00	244.00	240.00
4,800	4,820	275.00	272.00	269.00	265.00	262.00	259.00	255.00	252.00	249.00	245.00	242.00
4,820	4,840	277.00	274.00	270.00	267.00	264.00	260.00	257.00	254.00	250.00	247.00	244.00
4,840	4,860	278.00	275.00	272.00	268.00	265.00	262.00	258.00	255.00	252.00	248.00	245.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,860	4,880	280.00	277.00	273.00	270.00	267.00	263.00	260.00	257.00	253.00	250.00	247.00
4,880	4,900	282.00	278.00	275.00	272.00	268.00	265.00	261.00	258.00	255.00	251.00	248.00
4,900	4,920	283.00	280.00	276.00	273.00	270.00	266.00	263.00	260.00	256.00	253.00	250.00
4,920	4,940	285.00	281.00	278.00	275.00	271.00	268.00	265.00	261.00	258.00	254.00	251.00
4,940	4,960	286.00	283.00	279.00	276.00	273.00	269.00	266.00	263.00	259.00	256.00	253.00
4,960	4,980	288.00	284.00	281.00	278.00	274.00	271.00	268.00	264.00	261.00	258.00	254.00
4,980	5,000	289.00	286.00	282.00	279.00	276.00	272.00	269.00	266.00	262.00	259.00	256.00
5,000	5,020	291.00	287.00	284.00	281.00	277.00	274.00	271.00	267.00	264.00	261.00	257.00
5,020	5,040	292.00	289.00	285.00	282.00	279.00	275.00	272.00	269.00	265.00	262.00	259.00
5,040	5,060	294.00	290.00	287.00	284.00	280.00	277.00	274.00	270.00	267.00	264.00	260.00
5,060	5,080	295.00	292.00	289.00	285.00	282.00	278.00	275.00	272.00	268.00	265.00	262.00
5,080	5,100	297.00	293.00	290.00	287.00	283.00	280.00	277.00	273.00	270.00	267.00	263.00
5,100	5,120	298.00	295.00	292.00	288.00	285.00	282.00	278.00	275.00	272.00	268.00	265.00
5,120	5,140	300.00	296.00	293.00	290.00	286.00	283.00	280.00	276.00	273.00	270.00	266.00
5,140	5,160	301.00	298.00	295.00	291.00	288.00	285.00	281.00	278.00	275.00	271.00	268.00
5,160	5,180	303.00	299.00	296.00	293.00	289.00	286.00	283.00	279.00	276.00	273.00	269.00
5,180	5,200	304.00	301.00	298.00	294.00	291.00	288.00	284.00	281.00	278.00	274.00	271.00
5,200	5,220	306.00	303.00	299.00	296.00	292.00	289.00	286.00	282.00	279.00	276.00	272.00
5,220	5,240	307.00	304.00	301.00	297.00	294.00	291.00	287.00	284.00	281.00	277.00	274.00
5,240	5,260	309.00	306.00	302.00	299.00	296.00	292.00	289.00	285.00	282.00	279.00	275.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,260	5,280	310.00	307.00	304.00	300.00	297.00	294.00	290.00	287.00	284.00	280.00	277.00
5,280	5,300	312.00	309.00	305.00	302.00	299.00	295.00	292.00	289.00	285.00	282.00	278.00
5,300	5,320	313.00	310.00	307.00	303.00	300.00	297.00	293.00	290.00	287.00	283.00	280.00
5,320	5,340	315.00	312.00	308.00	305.00	302.00	298.00	295.00	292.00	288.00	285.00	282.00
5,340	5,360	316.00	313.00	310.00	306.00	303.00	300.00	296.00	293.00	290.00	286.00	283.00
5,360	5,380	318.00	315.00	311.00	308.00	305.00	301.00	298.00	295.00	291.00	288.00	285.00
5,380	5,400	320.00	316.00	313.00	310.00	306.00	303.00	299.00	296.00	293.00	289.00	286.00
5,400	5,420	321.00	318.00	314.00	311.00	308.00	304.00	301.00	298.00	294.00	291.00	288.00
5,420	5,440	323.00	319.00	316.00	313.00	309.00	306.00	303.00	299.00	296.00	292.00	289.00
5,440	5,460	324.00	321.00	317.00	314.00	311.00	307.00	304.00	301.00	297.00	294.00	291.00
5,460	5,480	326.00	322.00	319.00	316.00	312.00	309.00	306.00	302.00	299.00	296.00	292.00
5,480	5,500	327.00	324.00	320.00	317.00	314.00	310.00	307.00	304.00	300.00	297.00	294.00
5,500	5,520	329.00	325.00	322.00	319.00	315.00	312.00	309.00	305.00	302.00	299.00	295.00
5,520	5,540	330.00	327.00	323.00	320.00	317.00	313.00	310.00	307.00	303.00	300.00	297.00
5,540	5,560	332.00	328.00	325.00	322.00	318.00	315.00	312.00	308.00	305.00	302.00	298.00
5,560	5,580	333.00	330.00	327.00	323.00	320.00	316.00	313.00	310.00	306.00	303.00	300.00
5,580	5,600	335.00	331.00	328.00	325.00	321.00	318.00	315.00	311.00	308.00	305.00	301.00
5,600	5,620	336.00	333.00	330.00	326.00	323.00	320.00	316.00	313.00	310.00	306.00	303.00
5,620	5,640	338.00	334.00	331.00	328.00	324.00	321.00	318.00	314.00	311.00	308.00	304.00
5,640	5,660	339.00	336.00	333.00	329.00	326.00	323.00	319.00	316.00	313.00	309.00	306.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,660	5,680	341.00	337.00	334.00	331.00	327.00	324.00	321.00	317.00	314.00	311.00	307.00
5,680	5,700	342.00	339.00	336.00	332.00	329.00	326.00	322.00	319.00	316.00	312.00	309.00
5,700	5,720	344.00	341.00	337.00	334.00	330.00	327.00	324.00	320.00	317.00	314.00	310.00
5,720	5,740	345.00	342.00	339.00	335.00	332.00	329.00	325.00	322.00	319.00	315.00	312.00
5,740	5,760	347.00	344.00	340.00	337.00	334.00	330.00	327.00	323.00	320.00	317.00	313.00
5,760	5,780	348.00	345.00	342.00	338.00	335.00	332.00	328.00	325.00	322.00	318.00	315.00
5,780	5,800	350.00	347.00	343.00	340.00	337.00	333.00	330.00	327.00	323.00	320.00	316.00
5,800	5,820	351.00	348.00	345.00	341.00	338.00	335.00	331.00	328.00	325.00	321.00	318.00
5,820	5,840	353.00	350.00	346.00	343.00	340.00	336.00	333.00	330.00	326.00	323.00	320.00
5,840	5,860	354.00	351.00	348.00	344.00	341.00	338.00	334.00	331.00	328.00	324.00	321.00
5,860	5,880	356.00	353.00	349.00	346.00	343.00	339.00	336.00	333.00	329.00	326.00	323.00
5,880	5,900	358.00	354.00	351.00	348.00	344.00	341.00	337.00	334.00	331.00	327.00	324.00
5,900	5,920	359.00	356.00	352.00	349.00	346.00	342.00	339.00	336.00	332.00	329.00	326.00
5,920	5,940	361.00	357.00	354.00	351.00	347.00	344.00	341.00	337.00	334.00	330.00	327.00
5,940	5,960	362.00	359.00	355.00	352.00	349.00	345.00	342.00	339.00	335.00	332.00	329.00
5,960	5,980	364.00	360.00	357.00	354.00	350.00	347.00	344.00	340.00	337.00	334.00	330.00
5,980	6,000	365.00	362.00	358.00	355.00	352.00	348.00	345.00	342.00	338.00	335.00	332.00
6,000	6,020	367.00	363.00	360.00	357.00	353.00	350.00	347.00	343.00	340.00	337.00	333.00
6,020	6,040	368.00	365.00	361.00	358.00	355.00	351.00	348.00	345.00	341.00	338.00	335.00
6,040	6,060	370.00	366.00	363.00	360.00	356.00	353.00	350.00	346.00	343.00	340.00	336.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,060	6,080	371.00	368.00	365.00	361.00	358.00	354.00	351.00	348.00	344.00	341.00	338.00
6,080	6,100	373.00	369.00	366.00	363.00	359.00	356.00	353.00	349.00	346.00	343.00	339.00
6,100	6,120	374.00	371.00	368.00	364.00	361.00	358.00	354.00	351.00	348.00	344.00	341.00
6,120	6,140	376.00	372.00	369.00	366.00	362.00	359.00	356.00	352.00	349.00	346.00	342.00
6,140	6,160	377.00	374.00	371.00	367.00	364.00	361.00	357.00	354.00	351.00	347.00	344.00
6,160	6,180	379.00	375.00	372.00	369.00	365.00	362.00	359.00	355.00	352.00	349.00	345.00
6,180	6,200	380.00	377.00	374.00	370.00	367.00	364.00	360.00	357.00	354.00	350.00	347.00
6,200	6,220	382.00	379.00	375.00	372.00	368.00	365.00	362.00	358.00	355.00	352.00	348.00
6,220	6,240	383.00	380.00	377.00	373.00	370.00	367.00	363.00	360.00	357.00	353.00	350.00
6,240	6,260	385.00	382.00	378.00	375.00	372.00	368.00	365.00	361.00	358.00	355.00	351.00
6,260	6,280	386.00	383.00	380.00	376.00	373.00	370.00	366.00	363.00	360.00	356.00	353.00
6,280	6,300	388.00	385.00	381.00	378.00	375.00	371.00	368.00	365.00	361.00	358.00	354.00
6,300	6,320	389.00	386.00	383.00	379.00	376.00	373.00	369.00	366.00	363.00	359.00	356.00
6,320	6,340	391.00	388.00	384.00	381.00	378.00	374.00	371.00	368.00	364.00	361.00	358.00
6,340	6,360	392.00	389.00	386.00	382.00	379.00	376.00	372.00	369.00	366.00	362.00	359.00
6,360	6,380	394.00	391.00	387.00	384.00	381.00	377.00	374.00	371.00	367.00	364.00	361.00
6,380	6,400	396.00	392.00	389.00	386.00	382.00	379.00	375.00	372.00	369.00	365.00	362.00
6,400	6,420	397.00	394.00	390.00	387.00	384.00	380.00	377.00	374.00	370.00	367.00	364.00
6,420	6,440	399.00	395.00	392.00	389.00	385.00	382.00	379.00	375.00	372.00	368.00	365.00
6,440	6,460	400.00	397.00	393.00	390.00	387.00	383.00	380.00	377.00	373.00	370.00	367.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,460	6,480	402.00	398.00	395.00	392.00	388.00	385.00	382.00	378.00	375.00	372.00	368.00
6,480	6,500	403.00	400.00	396.00	393.00	390.00	386.00	383.00	380.00	376.00	373.00	370.00
6,500	6,520	405.00	401.00	398.00	395.00	391.00	388.00	385.00	381.00	378.00	375.00	371.00
6,520	6,540	406.00	403.00	399.00	396.00	393.00	389.00	386.00	383.00	379.00	376.00	373.00
6,540	6,560	408.00	404.00	401.00	398.00	394.00	391.00	388.00	384.00	381.00	378.00	374.00
6,560	6,580	409.00	406.00	403.00	399.00	396.00	392.00	389.00	386.00	382.00	379.00	376.00
6,580	6,600	411.00	407.00	404.00	401.00	397.00	394.00	391.00	387.00	384.00	381.00	377.00
6,600	6,620	412.00	409.00	406.00	402.00	399.00	396.00	392.00	389.00	386.00	382.00	379.00
6,620	6,640	414.00	410.00	407.00	404.00	400.00	397.00	394.00	390.00	387.00	384.00	380.00
6,640	6,660	415.00	412.00	409.00	405.00	402.00	399.00	395.00	392.00	389.00	385.00	382.00
6,660	6,680	417.00	413.00	410.00	407.00	403.00	400.00	397.00	393.00	390.00	387.00	383.00
6,680	6,700	418.00	415.00	412.00	408.00	405.00	402.00	398.00	395.00	392.00	388.00	385.00
6,700	6,720	420.00	417.00	413.00	410.00	406.00	403.00	400.00	396.00	393.00	390.00	386.00
6,720	6,740	421.00	418.00	415.00	411.00	408.00	405.00	401.00	398.00	395.00	391.00	388.00
6,740	6,760	423.00	420.00	416.00	413.00	410.00	406.00	403.00	399.00	396.00	393.00	389.00
6,760	6,780	424.00	421.00	418.00	414.00	411.00	408.00	404.00	401.00	398.00	394.00	391.00
6,780	6,800	426.00	423.00	419.00	416.00	413.00	409.00	406.00	403.00	399.00	396.00	392.00
6,800	6,820	427.00	424.00	421.00	417.00	414.00	411.00	407.00	404.00	401.00	397.00	394.00
6,820	6,840	429.00	426.00	422.00	419.00	416.00	412.00	409.00	406.00	402.00	399.00	396.00
6,840	6,860	430.00	427.00	424.00	420.00	417.00	414.00	410.00	407.00	404.00	400.00	397.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,860	6,880	432.00	429.00	425.00	422.00	419.00	415.00	412.00	409.00	405.00	402.00	399.00
6,880	6,900	434.00	430.00	427.00	424.00	420.00	417.00	413.00	410.00	407.00	403.00	400.00
6,900	6,920	435.00	432.00	428.00	425.00	422.00	418.00	415.00	412.00	408.00	405.00	402.00
6,920	6,940	437.00	433.00	430.00	427.00	423.00	420.00	417.00	413.00	410.00	406.00	403.00
6,940	6,960	438.00	435.00	431.00	428.00	425.00	421.00	418.00	415.00	411.00	408.00	405.00
6,960	6,980	440.00	436.00	433.00	430.00	426.00	423.00	420.00	416.00	413.00	410.00	406.00
6,980	7,000	441.00	438.00	434.00	431.00	428.00	424.00	421.00	418.00	414.00	411.00	408.00
7,000	7,020	443.00	439.00	436.00	433.00	429.00	426.00	423.00	419.00	416.00	413.00	409.00
7,020	7,040	444.00	441.00	437.00	434.00	431.00	427.00	424.00	421.00	417.00	414.00	411.00
7,040	7,060	446.00	442.00	439.00	436.00	432.00	429.00	426.00	422.00	419.00	416.00	412.00
7,060	7,080	447.00	444.00	441.00	437.00	434.00	430.00	427.00	424.00	420.00	417.00	414.00
7,080	7,100	449.00	445.00	442.00	439.00	435.00	432.00	429.00	425.00	422.00	419.00	415.00
7,100	7,120	450.00	447.00	444.00	440.00	437.00	434.00	430.00	427.00	424.00	420.00	417.00
7,120	7,140	452.00	448.00	445.00	442.00	438.00	435.00	432.00	428.00	425.00	422.00	418.00
7,140	7,160	453.00	450.00	447.00	443.00	440.00	437.00	433.00	430.00	427.00	423.00	420.00
7,160	7,180	455.00	451.00	448.00	445.00	441.00	438.00	435.00	431.00	428.00	425.00	421.00
7,180	7,200	456.00	453.00	450.00	446.00	443.00	440.00	436.00	433.00	430.00	426.00	423.00
7,200	7,220	458.00	455.00	451.00	448.00	444.00	441.00	438.00	434.00	431.00	428.00	424.00
7,220	7,240	459.00	456.00	453.00	449.00	446.00	443.00	439.00	436.00	433.00	429.00	426.00
7,240	7,260	461.00	458.00	454.00	451.00	448.00	444.00	441.00	437.00	434.00	431.00	427.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
7,260	7,280	462.00	459.00	456.00	452.00	449.00	446.00	442.00	439.00	436.00	432.00	429.00
7,280	7,300	464.00	461.00	457.00	454.00	451.00	447.00	444.00	441.00	437.00	434.00	430.00
7,300	7,320	465.00	462.00	459.00	455.00	452.00	449.00	445.00	442.00	439.00	435.00	432.00
7,320	7,340	467.00	464.00	460.00	457.00	454.00	450.00	447.00	444.00	440.00	437.00	434.00
7,340	7,360	468.00	465.00	462.00	458.00	455.00	452.00	448.00	445.00	442.00	438.00	435.00
7,360	7,380	470.00	467.00	463.00	460.00	457.00	453.00	450.00	447.00	443.00	440.00	437.00
7,380	7,400	472.00	468.00	465.00	462.00	458.00	455.00	451.00	448.00	445.00	441.00	438.00
7,400	7,420	473.00	470.00	466.00	463.00	460.00	456.00	453.00	450.00	446.00	443.00	440.00
7,420	7,440	475.00	471.00	468.00	465.00	461.00	458.00	455.00	451.00	448.00	444.00	441.00
7,440	7,460	476.00	473.00	469.00	466.00	463.00	459.00	456.00	453.00	449.00	446.00	443.00
7,460	7,480	478.00	474.00	471.00	468.00	464.00	461.00	458.00	454.00	451.00	448.00	444.00
7,480	7,500	479.00	476.00	472.00	469.00	466.00	462.00	459.00	456.00	452.00	449.00	446.00
7,500	7,520	481.00	477.00	474.00	471.00	467.00	464.00	461.00	457.00	454.00	451.00	447.00
7,520	7,540	482.00	479.00	475.00	472.00	469.00	465.00	462.00	459.00	455.00	452.00	449.00
7,540	7,560	484.00	480.00	477.00	474.00	470.00	467.00	464.00	460.00	457.00	454.00	450.00
7,560	7,580	485.00	482.00	479.00	475.00	472.00	468.00	465.00	462.00	458.00	455.00	452.00
7,580	7,600	487.00	483.00	480.00	477.00	473.00	470.00	467.00	463.00	460.00	457.00	453.00
7,600	7,620	488.00	485.00	482.00	478.00	475.00	472.00	468.00	465.00	462.00	458.00	455.00
7,620	7,640	490.00	486.00	483.00	480.00	476.00	473.00	470.00	466.00	463.00	460.00	456.00
7,640	7,660	491.00	488.00	485.00	481.00	478.00	475.00	471.00	468.00	465.00	461.00	458.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
7,660	7,680	493.00	489.00	486.00	483.00	479.00	476.00	473.00	469.00	466.00	463.00	459.00
7,680	7,700	494.00	491.00	488.00	484.00	481.00	478.00	474.00	471.00	468.00	464.00	461.00
7,700	7,720	496.00	493.00	489.00	486.00	482.00	479.00	476.00	472.00	469.00	466.00	462.00
7,720	7,740	497.00	494.00	491.00	487.00	484.00	481.00	477.00	474.00	471.00	467.00	464.00
7,740	7,760	499.00	496.00	492.00	489.00	486.00	482.00	479.00	475.00	472.00	469.00	465.00
7,760	7,780	500.00	497.00	494.00	490.00	487.00	484.00	480.00	477.00	474.00	470.00	467.00
7,780	7,800	502.00	499.00	495.00	492.00	489.00	485.00	482.00	479.00	475.00	472.00	468.00
7,800	7,820	503.00	500.00	497.00	493.00	490.00	487.00	483.00	480.00	477.00	473.00	470.00
7,820	7,840	505.00	502.00	498.00	495.00	492.00	488.00	485.00	482.00	478.00	475.00	472.00
7,840	7,860	506.00	503.00	500.00	496.00	493.00	490.00	486.00	483.00	480.00	476.00	473.00
7,860	7,880	508.00	505.00	501.00	498.00	495.00	491.00	488.00	485.00	481.00	478.00	475.00
7,880	7,900	510.00	506.00	503.00	500.00	496.00	493.00	489.00	486.00	483.00	479.00	476.00
7,900	7,920	511.00	508.00	504.00	501.00	498.00	494.00	491.00	488.00	484.00	481.00	478.00
7,920	7,940	513.00	509.00	506.00	503.00	499.00	496.00	493.00	489.00	486.00	482.00	479.00
7,940	7,960	514.00	511.00	507.00	504.00	501.00	497.00	494.00	491.00	487.00	484.00	481.00
7,960	7,980	516.00	512.00	509.00	506.00	502.00	499.00	496.00	492.00	489.00	486.00	482.00
7,980	8,000	517.00	514.00	510.00	507.00	504.00	500.00	497.00	494.00	490.00	487.00	484.00
8,000	8,020	519.00	515.00	512.00	509.00	505.00	502.00	499.00	495.00	492.00	489.00	485.00
8,020	8,040	520.00	517.00	513.00	510.00	507.00	503.00	500.00	497.00	493.00	490.00	487.00
8,040	8,060	522.00	518.00	515.00	512.00	508.00	505.00	502.00	498.00	495.00	492.00	488.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,060	8,080	523.00	520.00	517.00	513.00	510.00	506.00	503.00	500.00	496.00	493.00	490.00
8,080	8,100	525.00	521.00	518.00	515.00	511.00	508.00	505.00	501.00	498.00	495.00	491.00
8,100	8,120	526.00	523.00	520.00	516.00	513.00	510.00	506.00	503.00	500.00	496.00	493.00
8,120	8,140	528.00	524.00	521.00	518.00	514.00	511.00	508.00	504.00	501.00	498.00	494.00
8,140	8,160	529.00	526.00	523.00	519.00	516.00	513.00	509.00	506.00	503.00	499.00	496.00
8,160	8,180	531.00	527.00	524.00	521.00	517.00	514.00	511.00	507.00	504.00	501.00	497.00
8,180	8,200	532.00	529.00	526.00	522.00	519.00	516.00	512.00	509.00	506.00	502.00	499.00
8,200	8,220	534.00	531.00	527.00	524.00	520.00	517.00	514.00	510.00	507.00	504.00	500.00
8,220	8,240	535.00	532.00	529.00	525.00	522.00	519.00	515.00	512.00	509.00	505.00	502.00
8,240	8,260	537.00	534.00	530.00	527.00	524.00	520.00	517.00	513.00	510.00	507.00	503.00
8,260	8,280	538.00	535.00	532.00	528.00	525.00	522.00	518.00	515.00	512.00	508.00	505.00
8,280	8,300	540.00	537.00	533.00	530.00	527.00	523.00	520.00	517.00	513.00	510.00	506.00
8,300	8,320	541.00	538.00	535.00	531.00	528.00	525.00	521.00	518.00	515.00	511.00	508.00
8,320	8,340	543.00	540.00	536.00	533.00	530.00	526.00	523.00	520.00	516.00	513.00	510.00
8,340	8,360	544.00	541.00	538.00	534.00	531.00	528.00	524.00	521.00	518.00	514.00	511.00
8,360	8,380	546.00	543.00	539.00	536.00	533.00	529.00	526.00	523.00	519.00	516.00	513.00
8,380	8,400	548.00	544.00	541.00	538.00	534.00	531.00	527.00	524.00	521.00	517.00	514.00
8,400	8,420	549.00	546.00	542.00	539.00	536.00	532.00	529.00	526.00	522.00	519.00	516.00
8,420	8,440	551.00	547.00	544.00	541.00	537.00	534.00	531.00	527.00	524.00	520.00	517.00
8,440	8,460	552.00	549.00	545.00	542.00	539.00	535.00	532.00	529.00	525.00	522.00	519.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,460	8,480	554.00	550.00	547.00	544.00	540.00	537.00	534.00	530.00	527.00	524.00	520.00
8,480	8,500	555.00	552.00	548.00	545.00	542.00	538.00	535.00	532.00	528.00	525.00	522.00
8,500	8,520	557.00	553.00	550.00	547.00	543.00	540.00	537.00	533.00	530.00	527.00	523.00
8,520	8,540	558.00	555.00	551.00	548.00	545.00	541.00	538.00	535.00	531.00	528.00	525.00
8,540	8,560	560.00	556.00	553.00	550.00	546.00	543.00	540.00	536.00	533.00	530.00	526.00
8,560	8,580	561.00	558.00	555.00	551.00	548.00	544.00	541.00	538.00	534.00	531.00	528.00
8,580	8,600	563.00	559.00	556.00	553.00	549.00	546.00	543.00	539.00	536.00	533.00	529.00
8,600	8,620	564.00	561.00	558.00	554.00	551.00	548.00	544.00	541.00	538.00	534.00	531.00
8,620	8,640	566.00	562.00	559.00	556.00	552.00	549.00	546.00	542.00	539.00	536.00	532.00
8,640	8,660	567.00	564.00	561.00	557.00	554.00	551.00	547.00	544.00	541.00	537.00	534.00
8,660	8,680	569.00	565.00	562.00	559.00	555.00	552.00	549.00	545.00	542.00	539.00	535.00
8,680	8,700	570.00	567.00	564.00	560.00	557.00	554.00	550.00	547.00	544.00	540.00	537.00
8,700	8,720	572.00	569.00	565.00	562.00	558.00	555.00	552.00	548.00	545.00	542.00	538.00
8,720	8,740	573.00	570.00	567.00	563.00	560.00	557.00	553.00	550.00	547.00	543.00	540.00
8,740	8,760	575.00	572.00	568.00	565.00	562.00	558.00	555.00	551.00	548.00	545.00	541.00
8,760	8,780	576.00	573.00	570.00	566.00	563.00	560.00	556.00	553.00	550.00	546.00	543.00
8,780	8,800	578.00	575.00	571.00	568.00	565.00	561.00	558.00	555.00	551.00	548.00	544.00
8,800	8,820	579.00	576.00	573.00	569.00	566.00	563.00	559.00	556.00	553.00	549.00	546.00
8,820	8,840	581.00	578.00	574.00	571.00	568.00	564.00	561.00	558.00	554.00	551.00	548.00
8,840	8,860	582.00	579.00	576.00	572.00	569.00	566.00	562.00	559.00	556.00	552.00	549.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,860	8,880	584.00	581.00	577.00	574.00	571.00	567.00	564.00	561.00	557.00	554.00	551.00
8,880	8,900	586.00	582.00	579.00	576.00	572.00	569.00	565.00	562.00	559.00	555.00	552.00
8,900	8,920	587.00	584.00	580.00	577.00	574.00	570.00	567.00	564.00	560.00	557.00	554.00
8,920	8,940	589.00	585.00	582.00	579.00	575.00	572.00	569.00	565.00	562.00	558.00	555.00
8,940	8,960	590.00	587.00	583.00	580.00	577.00	573.00	570.00	567.00	563.00	560.00	557.00
8,960	8,980	592.00	588.00	585.00	582.00	578.00	575.00	572.00	568.00	565.00	562.00	558.00
8,980	9,000	593.00	590.00	586.00	583.00	580.00	576.00	573.00	570.00	566.00	563.00	560.00
9,000	9,020	595.00	591.00	588.00	585.00	581.00	578.00	575.00	571.00	568.00	565.00	561.00
9,020	9,040	596.00	593.00	589.00	586.00	583.00	579.00	576.00	573.00	569.00	566.00	563.00
9,040	9,060	598.00	594.00	591.00	588.00	584.00	581.00	578.00	574.00	571.00	568.00	564.00
9,060	9,080	599.00	596.00	593.00	589.00	586.00	582.00	579.00	576.00	572.00	569.00	566.00
9,080	9,100	601.00	597.00	594.00	591.00	587.00	584.00	581.00	577.00	574.00	571.00	567.00
9,100	9,120	602.00	599.00	596.00	592.00	589.00	586.00	582.00	579.00	576.00	572.00	569.00
9,120	9,140	604.00	600.00	597.00	594.00	590.00	587.00	584.00	580.00	577.00	574.00	570.00
9,140	9,160	605.00	602.00	599.00	595.00	592.00	589.00	585.00	582.00	579.00	575.00	572.00
9,160	9,180	607.00	603.00	600.00	597.00	593.00	590.00	587.00	583.00	580.00	577.00	573.00
9,180	9,200	608.00	605.00	602.00	598.00	595.00	592.00	588.00	585.00	582.00	578.00	575.00
9,200	9,220	610.00	607.00	603.00	600.00	596.00	593.00	590.00	586.00	583.00	580.00	576.00
9,220	9,240	611.00	608.00	605.00	601.00	598.00	595.00	591.00	588.00	585.00	581.00	578.00
9,240	9,260	613.00	610.00	606.00	603.00	600.00	596.00	593.00	589.00	586.00	583.00	579.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
9,260	9,280	614.00	611.00	608.00	604.00	601.00	598.00	594.00	591.00	588.00	584.00	581.00
9,280	9,300	616.00	613.00	609.00	606.00	603.00	599.00	596.00	593.00	589.00	586.00	582.00
9,300	9,320	617.00	614.00	611.00	607.00	604.00	601.00	597.00	594.00	591.00	587.00	584.00
9,320	9,340	619.00	616.00	612.00	609.00	606.00	602.00	599.00	596.00	592.00	589.00	586.00
9,340	9,360	620.00	617.00	614.00	610.00	607.00	604.00	600.00	597.00	594.00	590.00	587.00
9,360	9,380	622.00	619.00	615.00	612.00	609.00	605.00	602.00	599.00	595.00	592.00	589.00
9,380	9,400	624.00	620.00	617.00	614.00	610.00	607.00	603.00	600.00	597.00	593.00	590.00
9,400	9,420	625.00	622.00	618.00	615.00	612.00	608.00	605.00	602.00	598.00	595.00	592.00
9,420	9,440	627.00	623.00	620.00	617.00	613.00	610.00	607.00	603.00	600.00	596.00	593.00
9,440	9,460	628.00	625.00	621.00	618.00	615.00	611.00	608.00	605.00	601.00	598.00	595.00
9,460	9,480	630.00	626.00	623.00	620.00	616.00	613.00	610.00	606.00	603.00	600.00	596.00
9,480	9,500	631.00	628.00	624.00	621.00	618.00	614.00	611.00	608.00	604.00	601.00	598.00
9,500	9,520	633.00	629.00	626.00	623.00	619.00	616.00	613.00	609.00	606.00	603.00	599.00
9,520	9,540	634.00	631.00	627.00	624.00	621.00	617.00	614.00	611.00	607.00	604.00	601.00
9,540	9,560	636.00	632.00	629.00	626.00	622.00	619.00	616.00	612.00	609.00	606.00	602.00
9,560	9,580	637.00	634.00	631.00	627.00	624.00	620.00	617.00	614.00	610.00	607.00	604.00
9,580	9,600	639.00	635.00	632.00	629.00	625.00	622.00	619.00	615.00	612.00	609.00	605.00
9,600	9,620	640.00	637.00	634.00	630.00	627.00	624.00	620.00	617.00	614.00	610.00	607.00
9,620	9,640	642.00	638.00	635.00	632.00	628.00	625.00	622.00	618.00	615.00	612.00	608.00
9,640	9,660	643.00	640.00	637.00	633.00	630.00	627.00	623.00	620.00	617.00	613.00	610.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
9,660	9,680	645.00	641.00	638.00	635.00	631.00	628.00	625.00	621.00	618.00	615.00	611.00
9,680	9,700	646.00	643.00	640.00	636.00	633.00	630.00	626.00	623.00	620.00	616.00	613.00
9,700	9,720	648.00	645.00	641.00	638.00	634.00	631.00	628.00	624.00	621.00	618.00	614.00
9,720	9,740	650.00	646.00	643.00	639.00	636.00	633.00	629.00	626.00	623.00	619.00	616.00
9,740	9,760	651.00	648.00	644.00	641.00	638.00	634.00	631.00	627.00	624.00	621.00	617.00
9,760	9,780	653.00	649.00	646.00	642.00	639.00	636.00	632.00	629.00	626.00	622.00	619.00
9,780	9,800	654.00	651.00	647.00	644.00	641.00	637.00	634.00	631.00	627.00	624.00	620.00
9,800	9,820	656.00	652.00	649.00	645.00	642.00	639.00	635.00	632.00	629.00	625.00	622.00
9,820	9,840	657.00	654.00	650.00	647.00	644.00	640.00	637.00	634.00	630.00	627.00	624.00
9,840	9,860	659.00	656.00	652.00	649.00	645.00	642.00	638.00	635.00	632.00	628.00	625.00
9,860	9,880	661.00	657.00	654.00	650.00	647.00	643.00	640.00	637.00	633.00	630.00	627.00
9,880	9,900	662.00	659.00	655.00	652.00	648.00	645.00	641.00	638.00	635.00	631.00	628.00
9,900	9,920	664.00	660.00	657.00	653.00	650.00	646.00	643.00	640.00	636.00	633.00	630.00
9,920	9,940	665.00	662.00	658.00	655.00	651.00	648.00	645.00	641.00	638.00	634.00	631.00
9,940	9,960	667.00	663.00	660.00	656.00	653.00	650.00	646.00	643.00	639.00	636.00	633.00
9,960	9,980	668.00	665.00	662.00	658.00	655.00	651.00	648.00	644.00	641.00	638.00	634.00
9,980	10,000	670.00	667.00	663.00	660.00	656.00	653.00	649.00	646.00	642.00	639.00	636.00
10,000	10,020	672.00	668.00	665.00	661.00	658.00	654.00	651.00	647.00	644.00	641.00	637.00
10,020	10,040	673.00	670.00	666.00	663.00	659.00	656.00	652.00	649.00	645.00	642.00	639.00
10,040	10,060	675.00	671.00	668.00	664.00	661.00	657.00	654.00	650.00	647.00	644.00	640.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,060	10,080	676.00	673.00	669.00	666.00	662.00	659.00	656.00	652.00	649.00	645.00	642.00
10,080	10,100	678.00	674.00	671.00	668.00	664.00	661.00	657.00	654.00	650.00	647.00	643.00
10,100	10,120	680.00	676.00	673.00	669.00	666.00	662.00	659.00	655.00	652.00	648.00	645.00
10,120	10,140	681.00	678.00	674.00	671.00	667.00	664.00	660.00	657.00	653.00	650.00	646.00
10,140	10,160	683.00	679.00	676.00	672.00	669.00	665.00	662.00	658.00	655.00	651.00	648.00
10,160	10,180	684.00	681.00	677.00	674.00	670.00	667.00	663.00	660.00	656.00	653.00	650.00
10,180	10,200	686.00	682.00	679.00	675.00	672.00	668.00	665.00	662.00	658.00	655.00	651.00
10,200	10,220	687.00	684.00	680.00	677.00	674.00	670.00	667.00	663.00	660.00	656.00	653.00
10,220	10,240	689.00	686.00	682.00	679.00	675.00	672.00	668.00	665.00	661.00	658.00	654.00
10,240	10,260	691.00	687.00	684.00	680.00	677.00	673.00	670.00	666.00	663.00	659.00	656.00
10,260	10,280	692.00	689.00	685.00	682.00	678.00	675.00	671.00	668.00	664.00	661.00	657.00
10,280	10,300	694.00	690.00	687.00	683.00	680.00	676.00	673.00	669.00	666.00	662.00	659.00
10,300	10,320	695.00	692.00	688.00	685.00	681.00	678.00	674.00	671.00	668.00	664.00	661.00
10,320	10,340	697.00	693.00	690.00	687.00	683.00	680.00	676.00	673.00	669.00	666.00	662.00
10,340	10,360	699.00	695.00	692.00	688.00	685.00	681.00	678.00	674.00	671.00	667.00	664.00
10,360	10,380	700.00	697.00	693.00	690.00	686.00	683.00	679.00	676.00	672.00	669.00	665.00
10,380	10,400	702.00	698.00	695.00	691.00	688.00	684.00	681.00	677.00	674.00	670.00	667.00
10,400	10,420	703.00	700.00	696.00	693.00	689.00	686.00	682.00	679.00	675.00	672.00	668.00
10,420	10,440	705.00	701.00	698.00	694.00	691.00	687.00	684.00	680.00	677.00	674.00	670.00
10,440	10,460	706.00	703.00	699.00	696.00	693.00	689.00	686.00	682.00	679.00	675.00	672.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,460	10,480	708.00	705.00	701.00	698.00	694.00	691.00	687.00	684.00	680.00	677.00	673.00
10,480	10,500	710.00	706.00	703.00	699.00	696.00	692.00	689.00	685.00	682.00	678.00	675.00
10,500	10,520	711.00	708.00	704.00	701.00	697.00	694.00	690.00	687.00	683.00	680.00	676.00
10,520	10,540	713.00	709.00	706.00	702.00	699.00	695.00	692.00	688.00	685.00	681.00	678.00
10,540	10,560	714.00	711.00	707.00	704.00	700.00	697.00	693.00	690.00	687.00	683.00	680.00
10,560	10,580	716.00	712.00	709.00	705.00	702.00	699.00	695.00	692.00	688.00	685.00	681.00
10,580	10,600	717.00	714.00	711.00	707.00	704.00	700.00	697.00	693.00	690.00	686.00	683.00
10,600	10,620	719.00	716.00	712.00	709.00	705.00	702.00	698.00	695.00	691.00	688.00	684.00
10,620	10,640	721.00	717.00	714.00	710.00	707.00	703.00	700.00	696.00	693.00	689.00	686.00
10,640	10,660	722.00	719.00	715.00	712.00	708.00	705.00	701.00	698.00	694.00	691.00	687.00
10,660	10,680	724.00	720.00	717.00	713.00	710.00	706.00	703.00	699.00	696.00	693.00	689.00
10,680	10,700	725.00	722.00	718.00	715.00	711.00	708.00	705.00	701.00	698.00	694.00	691.00
10,700	10,720	727.00	723.00	720.00	717.00	713.00	710.00	706.00	703.00	699.00	696.00	692.00
10,720	10,740	729.00	725.00	722.00	718.00	715.00	711.00	708.00	704.00	701.00	697.00	694.00
10,740	10,760	730.00	727.00	723.00	720.00	716.00	713.00	709.00	706.00	702.00	699.00	695.00
10,760	10,780	732.00	728.00	725.00	721.00	718.00	714.00	711.00	707.00	704.00	700.00	697.00
10,780	10,800	733.00	730.00	726.00	723.00	719.00	716.00	712.00	709.00	705.00	702.00	699.00
10,800	10,820	735.00	731.00	728.00	724.00	721.00	717.00	714.00	711.00	707.00	704.00	700.00
10,820	10,840	736.00	733.00	729.00	726.00	723.00	719.00	716.00	712.00	709.00	705.00	702.00
10,840	10,860	738.00	735.00	731.00	728.00	724.00	721.00	717.00	714.00	710.00	707.00	703.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Biweekly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,860	10,880	740.00	736.00	733.00	729.00	726.00	722.00	719.00	715.00	712.00	708.00	705.00
10,880	10,900	741.00	738.00	734.00	731.00	727.00	724.00	720.00	717.00	713.00	710.00	706.00
10,900	10,920	743.00	739.00	736.00	732.00	729.00	725.00	722.00	718.00	715.00	711.00	708.00
10,920	10,940	744.00	741.00	737.00	734.00	730.00	727.00	723.00	720.00	717.00	713.00	710.00
10,940	10,960	746.00	742.00	739.00	735.00	732.00	729.00	725.00	722.00	718.00	715.00	711.00
10,960	10,980	747.00	744.00	741.00	737.00	734.00	730.00	727.00	723.00	720.00	716.00	713.00
10,980	11,000	749.00	746.00	742.00	739.00	735.00	732.00	728.00	725.00	721.00	718.00	714.00
		7.9% of excess over \$11,000 plus										
11,000	& over	750.00	746.00	743.00	739.00	736.00	732.00	729.00	726.00	722.00	719.00	715.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
380	400	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
420	440	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00
440	460	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
460	480	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00
480	500	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
500	520	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
520	540	8.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
540	560	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
560	580	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00
580	600	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00
600	620	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
620	640	11.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
640	660	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
660	680	12.00	11.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00
680	700	13.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00	3.00	2.00
700	720	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00	3.00	2.00
720	740	15.00	13.00	11.00	9.00	8.00	6.00	5.00	5.00	4.00	3.00	3.00
740	760	16.00	14.00	12.00	10.00	8.00	7.00	6.00	5.00	4.00	4.00	3.00
760	780	18.00	15.00	12.00	11.00	9.00	8.00	6.00	5.00	4.00	4.00	3.00
780	800	19.00	16.00	13.00	11.00	10.00	8.00	7.00	5.00	5.00	4.00	3.00
800	820	20.00	17.00	15.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00	4.00
820	840	21.00	18.00	16.00	13.00	11.00	10.00	8.00	6.00	5.00	5.00	4.00
840	860	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00	5.00	4.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
860	880	23.00	20.00	18.00	15.00	13.00	11.00	9.00	8.00	6.00	5.00	5.00
880	900	24.00	22.00	19.00	16.00	14.00	11.00	10.00	8.00	7.00	5.00	5.00
900	920	26.00	23.00	20.00	17.00	15.00	12.00	11.00	9.00	8.00	6.00	5.00
920	940	27.00	24.00	21.00	19.00	16.00	13.00	11.00	10.00	8.00	7.00	5.00
940	960	28.00	25.00	22.00	20.00	17.00	14.00	12.00	10.00	9.00	7.00	6.00
960	980	29.00	26.00	23.00	21.00	18.00	15.00	13.00	11.00	9.00	8.00	6.00
980	1,000	31.00	28.00	25.00	22.00	19.00	17.00	14.00	12.00	10.00	9.00	7.00
1,000	1,020	32.00	29.00	26.00	23.00	20.00	18.00	15.00	12.00	11.00	9.00	8.00
1,020	1,040	33.00	30.00	27.00	24.00	21.00	19.00	16.00	14.00	11.00	10.00	8.00
1,040	1,060	35.00	32.00	28.00	25.00	22.00	20.00	17.00	15.00	12.00	10.00	9.00
1,060	1,080	36.00	33.00	30.00	27.00	24.00	21.00	18.00	16.00	13.00	11.00	10.00
1,080	1,100	37.00	34.00	31.00	28.00	25.00	22.00	19.00	17.00	14.00	12.00	10.00
1,100	1,120	39.00	35.00	32.00	29.00	26.00	23.00	21.00	18.00	15.00	13.00	11.00
1,120	1,140	40.00	37.00	34.00	31.00	28.00	24.00	22.00	19.00	16.00	14.00	12.00
1,140	1,160	41.00	38.00	35.00	32.00	29.00	26.00	23.00	20.00	17.00	15.00	12.00
1,160	1,180	43.00	39.00	36.00	33.00	30.00	27.00	24.00	21.00	19.00	16.00	13.00
1,180	1,200	44.00	41.00	38.00	34.00	31.00	28.00	25.00	22.00	20.00	17.00	14.00
1,200	1,220	45.00	42.00	39.00	36.00	33.00	30.00	27.00	23.00	21.00	18.00	16.00
1,220	1,240	47.00	44.00	40.00	37.00	34.00	31.00	28.00	25.00	22.00	19.00	17.00
1,240	1,260	48.00	45.00	42.00	38.00	35.00	32.00	29.00	26.00	23.00	20.00	18.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,260	1,280	49.00	46.00	43.00	40.00	37.00	33.00	30.00	27.00	24.00	21.00	19.00
1,280	1,300	51.00	48.00	44.00	41.00	38.00	35.00	32.00	29.00	26.00	23.00	20.00
1,300	1,320	52.00	49.00	46.00	42.00	39.00	36.00	33.00	30.00	27.00	24.00	21.00
1,320	1,340	54.00	50.00	47.00	44.00	41.00	37.00	34.00	31.00	28.00	25.00	22.00
1,340	1,360	55.00	52.00	48.00	45.00	42.00	39.00	35.00	32.00	29.00	26.00	23.00
1,360	1,380	56.00	53.00	50.00	47.00	43.00	40.00	37.00	34.00	31.00	28.00	25.00
1,380	1,400	58.00	54.00	51.00	48.00	45.00	41.00	38.00	35.00	32.00	29.00	26.00
1,400	1,420	59.00	56.00	53.00	49.00	46.00	43.00	40.00	36.00	33.00	30.00	27.00
1,420	1,440	60.00	57.00	54.00	51.00	47.00	44.00	41.00	38.00	35.00	31.00	28.00
1,440	1,460	62.00	58.00	55.00	52.00	49.00	46.00	42.00	39.00	36.00	33.00	30.00
1,460	1,480	63.00	60.00	57.00	53.00	50.00	47.00	44.00	40.00	37.00	34.00	31.00
1,480	1,500	64.00	61.00	58.00	55.00	51.00	48.00	45.00	42.00	39.00	35.00	32.00
1,500	1,520	66.00	63.00	59.00	56.00	53.00	50.00	46.00	43.00	40.00	37.00	34.00
1,520	1,540	67.00	64.00	61.00	57.00	54.00	51.00	48.00	44.00	41.00	38.00	35.00
1,540	1,560	69.00	65.00	62.00	59.00	56.00	52.00	49.00	46.00	43.00	39.00	36.00
1,560	1,580	70.00	67.00	63.00	60.00	57.00	54.00	50.00	47.00	44.00	41.00	37.00
1,580	1,600	71.00	68.00	65.00	62.00	58.00	55.00	52.00	49.00	45.00	42.00	39.00
1,600	1,620	73.00	69.00	66.00	63.00	60.00	56.00	53.00	50.00	47.00	43.00	40.00
1,620	1,640	74.00	71.00	67.00	64.00	61.00	58.00	55.00	51.00	48.00	45.00	42.00
1,640	1,660	76.00	72.00	69.00	66.00	62.00	59.00	56.00	53.00	49.00	46.00	43.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,660	1,680	77.00	74.00	70.00	67.00	64.00	60.00	57.00	54.00	51.00	48.00	44.00
1,680	1,700	79.00	75.00	72.00	68.00	65.00	62.00	59.00	55.00	52.00	49.00	46.00
1,700	1,720	80.00	77.00	73.00	70.00	66.00	63.00	60.00	57.00	53.00	50.00	47.00
1,720	1,740	81.00	78.00	75.00	71.00	68.00	65.00	61.00	58.00	55.00	52.00	48.00
1,740	1,760	83.00	79.00	76.00	73.00	69.00	66.00	63.00	59.00	56.00	53.00	50.00
1,760	1,780	84.00	81.00	77.00	74.00	71.00	67.00	64.00	61.00	58.00	54.00	51.00
1,780	1,800	86.00	82.00	79.00	75.00	72.00	69.00	65.00	62.00	59.00	56.00	52.00
1,800	1,820	87.00	84.00	80.00	77.00	73.00	70.00	67.00	64.00	60.00	57.00	54.00
1,820	1,840	89.00	85.00	82.00	78.00	75.00	71.00	68.00	65.00	62.00	58.00	55.00
1,840	1,860	90.00	87.00	83.00	80.00	76.00	73.00	69.00	66.00	63.00	60.00	57.00
1,860	1,880	91.00	88.00	85.00	81.00	78.00	74.00	71.00	68.00	64.00	61.00	58.00
1,880	1,900	93.00	89.00	86.00	83.00	79.00	76.00	72.00	69.00	66.00	62.00	59.00
1,900	1,920	94.00	91.00	88.00	84.00	81.00	77.00	74.00	70.00	67.00	64.00	61.00
1,920	1,940	96.00	92.00	89.00	86.00	82.00	79.00	75.00	72.00	68.00	65.00	62.00
1,940	1,960	97.00	94.00	90.00	87.00	84.00	80.00	77.00	73.00	70.00	67.00	63.00
1,960	1,980	99.00	95.00	92.00	88.00	85.00	82.00	78.00	75.00	71.00	68.00	65.00
1,980	2,000	100.00	97.00	93.00	90.00	86.00	83.00	80.00	76.00	73.00	69.00	66.00
2,000	2,020	102.00	98.00	95.00	91.00	88.00	84.00	81.00	78.00	74.00	71.00	67.00
2,020	2,040	103.00	100.00	96.00	93.00	89.00	86.00	82.00	79.00	76.00	72.00	69.00
2,040	2,060	104.00	101.00	98.00	94.00	91.00	87.00	84.00	80.00	77.00	74.00	70.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,060	2,080	106.00	102.00	99.00	96.00	92.00	89.00	85.00	82.00	78.00	75.00	72.00
2,080	2,100	107.00	104.00	100.00	97.00	94.00	90.00	87.00	83.00	80.00	76.00	73.00
2,100	2,120	109.00	105.00	102.00	98.00	95.00	92.00	88.00	85.00	81.00	78.00	74.00
2,120	2,140	110.00	107.00	103.00	100.00	96.00	93.00	90.00	86.00	83.00	79.00	76.00
2,140	2,160	112.00	108.00	105.00	101.00	98.00	94.00	91.00	88.00	84.00	81.00	77.00
2,160	2,180	113.00	110.00	106.00	103.00	99.00	96.00	92.00	89.00	86.00	82.00	79.00
2,180	2,200	115.00	111.00	108.00	104.00	101.00	97.00	94.00	91.00	87.00	84.00	80.00
2,200	2,220	117.00	113.00	109.00	106.00	102.00	99.00	95.00	92.00	89.00	85.00	82.00
2,220	2,240	118.00	114.00	111.00	107.00	104.00	100.00	97.00	93.00	90.00	87.00	83.00
2,240	2,260	120.00	116.00	112.00	109.00	105.00	102.00	98.00	95.00	91.00	88.00	85.00
2,260	2,280	121.00	117.00	114.00	110.00	107.00	103.00	100.00	96.00	93.00	89.00	86.00
2,280	2,300	123.00	119.00	115.00	112.00	108.00	105.00	101.00	98.00	94.00	91.00	87.00
2,300	2,320	124.00	121.00	117.00	113.00	110.00	106.00	103.00	99.00	96.00	92.00	89.00
2,320	2,340	126.00	122.00	118.00	115.00	111.00	108.00	104.00	101.00	97.00	94.00	90.00
2,340	2,360	127.00	124.00	120.00	116.00	113.00	109.00	105.00	102.00	99.00	95.00	92.00
2,360	2,380	129.00	125.00	121.00	118.00	114.00	111.00	107.00	103.00	100.00	97.00	93.00
2,380	2,400	130.00	127.00	123.00	119.00	116.00	112.00	108.00	105.00	101.00	98.00	95.00
2,400	2,420	132.00	128.00	124.00	121.00	117.00	114.00	110.00	106.00	103.00	99.00	96.00
2,420	2,440	133.00	130.00	126.00	122.00	119.00	115.00	112.00	108.00	104.00	101.00	97.00
2,440	2,460	135.00	131.00	128.00	124.00	120.00	117.00	113.00	109.00	106.00	102.00	99.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,460	2,480	136.00	133.00	129.00	125.00	122.00	118.00	115.00	111.00	107.00	104.00	100.00
2,480	2,500	138.00	134.00	131.00	127.00	123.00	120.00	116.00	112.00	109.00	105.00	102.00
2,500	2,520	139.00	136.00	132.00	128.00	125.00	121.00	118.00	114.00	110.00	107.00	103.00
2,520	2,540	141.00	137.00	134.00	130.00	126.00	123.00	119.00	115.00	112.00	108.00	105.00
2,540	2,560	142.00	139.00	135.00	132.00	128.00	124.00	121.00	117.00	113.00	110.00	106.00
2,560	2,580	144.00	140.00	137.00	133.00	129.00	126.00	122.00	119.00	115.00	111.00	108.00
2,580	2,600	145.00	142.00	138.00	135.00	131.00	127.00	124.00	120.00	116.00	113.00	109.00
2,600	2,620	147.00	143.00	140.00	136.00	132.00	129.00	125.00	122.00	118.00	114.00	111.00
2,620	2,640	148.00	145.00	141.00	138.00	134.00	130.00	127.00	123.00	119.00	116.00	112.00
2,640	2,660	150.00	146.00	143.00	139.00	135.00	132.00	128.00	125.00	121.00	117.00	114.00
2,660	2,680	151.00	148.00	144.00	141.00	137.00	133.00	130.00	126.00	123.00	119.00	115.00
2,680	2,700	153.00	149.00	146.00	142.00	139.00	135.00	131.00	128.00	124.00	120.00	117.00
2,700	2,720	155.00	151.00	147.00	144.00	140.00	136.00	133.00	129.00	126.00	122.00	118.00
2,720	2,740	156.00	152.00	149.00	145.00	142.00	138.00	134.00	131.00	127.00	123.00	120.00
2,740	2,760	158.00	154.00	150.00	147.00	143.00	139.00	136.00	132.00	129.00	125.00	121.00
2,760	2,780	159.00	155.00	152.00	148.00	145.00	141.00	137.00	134.00	130.00	126.00	123.00
2,780	2,800	161.00	157.00	153.00	150.00	146.00	143.00	139.00	135.00	132.00	128.00	124.00
2,800	2,820	162.00	159.00	155.00	151.00	148.00	144.00	140.00	137.00	133.00	130.00	126.00
2,820	2,840	164.00	160.00	156.00	153.00	149.00	146.00	142.00	138.00	135.00	131.00	127.00
2,840	2,860	165.00	162.00	158.00	154.00	151.00	147.00	143.00	140.00	136.00	133.00	129.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,860	2,880	167.00	163.00	159.00	156.00	152.00	149.00	145.00	141.00	138.00	134.00	130.00
2,880	2,900	168.00	165.00	161.00	157.00	154.00	150.00	146.00	143.00	139.00	136.00	132.00
2,900	2,920	170.00	166.00	162.00	159.00	155.00	152.00	148.00	144.00	141.00	137.00	134.00
2,920	2,940	171.00	168.00	164.00	160.00	157.00	153.00	150.00	146.00	142.00	139.00	135.00
2,940	2,960	173.00	169.00	166.00	162.00	158.00	155.00	151.00	147.00	144.00	140.00	137.00
2,960	2,980	174.00	171.00	167.00	163.00	160.00	156.00	153.00	149.00	145.00	142.00	138.00
2,980	3,000	176.00	172.00	169.00	165.00	161.00	158.00	154.00	150.00	147.00	143.00	140.00
3,000	3,020	177.00	174.00	170.00	166.00	163.00	159.00	156.00	152.00	148.00	145.00	141.00
3,020	3,040	179.00	175.00	172.00	168.00	164.00	161.00	157.00	153.00	150.00	146.00	143.00
3,040	3,060	180.00	177.00	173.00	170.00	166.00	162.00	159.00	155.00	151.00	148.00	144.00
3,060	3,080	182.00	178.00	175.00	171.00	167.00	164.00	160.00	157.00	153.00	149.00	146.00
3,080	3,100	183.00	180.00	176.00	173.00	169.00	165.00	162.00	158.00	154.00	151.00	147.00
3,100	3,120	185.00	181.00	178.00	174.00	170.00	167.00	163.00	160.00	156.00	152.00	149.00
3,120	3,140	186.00	183.00	179.00	176.00	172.00	168.00	165.00	161.00	157.00	154.00	150.00
3,140	3,160	188.00	184.00	181.00	177.00	173.00	170.00	166.00	163.00	159.00	155.00	152.00
3,160	3,180	189.00	186.00	182.00	179.00	175.00	171.00	168.00	164.00	161.00	157.00	153.00
3,180	3,200	191.00	187.00	184.00	180.00	177.00	173.00	169.00	166.00	162.00	158.00	155.00
3,200	3,220	193.00	189.00	185.00	182.00	178.00	174.00	171.00	167.00	164.00	160.00	156.00
3,220	3,240	194.00	190.00	187.00	183.00	180.00	176.00	172.00	169.00	165.00	161.00	158.00
3,240	3,260	196.00	192.00	188.00	185.00	181.00	177.00	174.00	170.00	167.00	163.00	159.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,260	3,280	197.00	193.00	190.00	186.00	183.00	179.00	175.00	172.00	168.00	164.00	161.00
3,280	3,300	199.00	195.00	191.00	188.00	184.00	181.00	177.00	173.00	170.00	166.00	162.00
3,300	3,320	200.00	197.00	193.00	189.00	186.00	182.00	178.00	175.00	171.00	168.00	164.00
3,320	3,340	202.00	198.00	194.00	191.00	187.00	184.00	180.00	176.00	173.00	169.00	165.00
3,340	3,360	203.00	200.00	196.00	192.00	189.00	185.00	181.00	178.00	174.00	171.00	167.00
3,360	3,380	205.00	201.00	197.00	194.00	190.00	187.00	183.00	179.00	176.00	172.00	168.00
3,380	3,400	206.00	203.00	199.00	195.00	192.00	188.00	184.00	181.00	177.00	174.00	170.00
3,400	3,420	208.00	204.00	200.00	197.00	193.00	190.00	186.00	182.00	179.00	175.00	172.00
3,420	3,440	209.00	206.00	202.00	198.00	195.00	191.00	188.00	184.00	180.00	177.00	173.00
3,440	3,460	211.00	207.00	204.00	200.00	196.00	193.00	189.00	185.00	182.00	178.00	175.00
3,460	3,480	212.00	209.00	205.00	201.00	198.00	194.00	191.00	187.00	183.00	180.00	176.00
3,480	3,500	214.00	210.00	207.00	203.00	199.00	196.00	192.00	188.00	185.00	181.00	178.00
3,500	3,520	215.00	212.00	208.00	204.00	201.00	197.00	194.00	190.00	186.00	183.00	179.00
3,520	3,540	217.00	213.00	210.00	206.00	202.00	199.00	195.00	191.00	188.00	184.00	181.00
3,540	3,560	218.00	215.00	211.00	208.00	204.00	200.00	197.00	193.00	189.00	186.00	182.00
3,560	3,580	220.00	216.00	213.00	209.00	205.00	202.00	198.00	195.00	191.00	187.00	184.00
3,580	3,600	221.00	218.00	214.00	211.00	207.00	203.00	200.00	196.00	192.00	189.00	185.00
3,600	3,620	223.00	219.00	216.00	212.00	208.00	205.00	201.00	198.00	194.00	190.00	187.00
3,620	3,640	224.00	221.00	217.00	214.00	210.00	206.00	203.00	199.00	195.00	192.00	188.00
3,640	3,660	226.00	222.00	219.00	215.00	211.00	208.00	204.00	201.00	197.00	193.00	190.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,660	3,680	227.00	224.00	220.00	217.00	213.00	209.00	206.00	202.00	199.00	195.00	191.00
3,680	3,700	229.00	225.00	222.00	218.00	215.00	211.00	207.00	204.00	200.00	196.00	193.00
3,700	3,720	231.00	227.00	223.00	220.00	216.00	212.00	209.00	205.00	202.00	198.00	194.00
3,720	3,740	232.00	228.00	225.00	221.00	218.00	214.00	210.00	207.00	203.00	199.00	196.00
3,740	3,760	234.00	230.00	226.00	223.00	219.00	215.00	212.00	208.00	205.00	201.00	197.00
3,760	3,780	235.00	231.00	228.00	224.00	221.00	217.00	213.00	210.00	206.00	202.00	199.00
3,780	3,800	237.00	233.00	229.00	226.00	222.00	219.00	215.00	211.00	208.00	204.00	200.00
3,800	3,820	238.00	235.00	231.00	227.00	224.00	220.00	216.00	213.00	209.00	206.00	202.00
3,820	3,840	240.00	236.00	232.00	229.00	225.00	222.00	218.00	214.00	211.00	207.00	203.00
3,840	3,860	241.00	238.00	234.00	230.00	227.00	223.00	219.00	216.00	212.00	209.00	205.00
3,860	3,880	243.00	239.00	235.00	232.00	228.00	225.00	221.00	217.00	214.00	210.00	206.00
3,880	3,900	244.00	241.00	237.00	233.00	230.00	226.00	222.00	219.00	215.00	212.00	208.00
3,900	3,920	246.00	242.00	238.00	235.00	231.00	228.00	224.00	220.00	217.00	213.00	210.00
3,920	3,940	247.00	244.00	240.00	236.00	233.00	229.00	226.00	222.00	218.00	215.00	211.00
3,940	3,960	249.00	245.00	242.00	238.00	234.00	231.00	227.00	223.00	220.00	216.00	213.00
3,960	3,980	250.00	247.00	243.00	239.00	236.00	232.00	229.00	225.00	221.00	218.00	214.00
3,980	4,000	252.00	248.00	245.00	241.00	237.00	234.00	230.00	226.00	223.00	219.00	216.00
4,000	4,020	253.00	250.00	246.00	242.00	239.00	235.00	232.00	228.00	224.00	221.00	217.00
4,020	4,040	255.00	251.00	248.00	244.00	240.00	237.00	233.00	229.00	226.00	222.00	219.00
4,040	4,060	256.00	253.00	249.00	246.00	242.00	238.00	235.00	231.00	227.00	224.00	220.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,060	4,080	258.00	254.00	251.00	247.00	243.00	240.00	236.00	233.00	229.00	225.00	222.00
4,080	4,100	259.00	256.00	252.00	249.00	245.00	241.00	238.00	234.00	230.00	227.00	223.00
4,100	4,120	261.00	257.00	254.00	250.00	246.00	243.00	239.00	236.00	232.00	228.00	225.00
4,120	4,140	262.00	259.00	255.00	252.00	248.00	244.00	241.00	237.00	233.00	230.00	226.00
4,140	4,160	264.00	260.00	257.00	253.00	249.00	246.00	242.00	239.00	235.00	231.00	228.00
4,160	4,180	265.00	262.00	258.00	255.00	251.00	247.00	244.00	240.00	237.00	233.00	229.00
4,180	4,200	267.00	263.00	260.00	256.00	253.00	249.00	245.00	242.00	238.00	234.00	231.00
4,200	4,220	269.00	265.00	261.00	258.00	254.00	250.00	247.00	243.00	240.00	236.00	232.00
4,220	4,240	270.00	266.00	263.00	259.00	256.00	252.00	248.00	245.00	241.00	237.00	234.00
4,240	4,260	272.00	268.00	264.00	261.00	257.00	253.00	250.00	246.00	243.00	239.00	235.00
4,260	4,280	273.00	269.00	266.00	262.00	259.00	255.00	251.00	248.00	244.00	240.00	237.00
4,280	4,300	275.00	271.00	267.00	264.00	260.00	257.00	253.00	249.00	246.00	242.00	238.00
4,300	4,320	276.00	273.00	269.00	265.00	262.00	258.00	254.00	251.00	247.00	244.00	240.00
4,320	4,340	278.00	274.00	270.00	267.00	263.00	260.00	256.00	252.00	249.00	245.00	241.00
4,340	4,360	279.00	276.00	272.00	268.00	265.00	261.00	257.00	254.00	250.00	247.00	243.00
4,360	4,380	281.00	277.00	273.00	270.00	266.00	263.00	259.00	255.00	252.00	248.00	244.00
4,380	4,400	282.00	279.00	275.00	271.00	268.00	264.00	260.00	257.00	253.00	250.00	246.00
4,400	4,420	284.00	280.00	276.00	273.00	269.00	266.00	262.00	258.00	255.00	251.00	248.00
4,420	4,440	285.00	282.00	278.00	274.00	271.00	267.00	264.00	260.00	256.00	253.00	249.00
4,440	4,460	287.00	283.00	280.00	276.00	272.00	269.00	265.00	261.00	258.00	254.00	251.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,460	4,480	288.00	285.00	281.00	277.00	274.00	270.00	267.00	263.00	259.00	256.00	252.00
4,480	4,500	290.00	286.00	283.00	279.00	275.00	272.00	268.00	264.00	261.00	257.00	254.00
4,500	4,520	291.00	288.00	284.00	280.00	277.00	273.00	270.00	266.00	262.00	259.00	255.00
4,520	4,540	293.00	289.00	286.00	282.00	278.00	275.00	271.00	267.00	264.00	260.00	257.00
4,540	4,560	294.00	291.00	287.00	284.00	280.00	276.00	273.00	269.00	265.00	262.00	258.00
4,560	4,580	296.00	292.00	289.00	285.00	281.00	278.00	274.00	271.00	267.00	263.00	260.00
4,580	4,600	297.00	294.00	290.00	287.00	283.00	279.00	276.00	272.00	268.00	265.00	261.00
4,600	4,620	299.00	295.00	292.00	288.00	284.00	281.00	277.00	274.00	270.00	266.00	263.00
4,620	4,640	300.00	297.00	293.00	290.00	286.00	282.00	279.00	275.00	271.00	268.00	264.00
4,640	4,660	302.00	298.00	295.00	291.00	287.00	284.00	280.00	277.00	273.00	269.00	266.00
4,660	4,680	303.00	300.00	296.00	293.00	289.00	285.00	282.00	278.00	275.00	271.00	267.00
4,680	4,700	305.00	301.00	298.00	294.00	291.00	287.00	283.00	280.00	276.00	272.00	269.00
4,700	4,720	307.00	303.00	299.00	296.00	292.00	288.00	285.00	281.00	278.00	274.00	270.00
4,720	4,740	308.00	304.00	301.00	297.00	294.00	290.00	286.00	283.00	279.00	275.00	272.00
4,740	4,760	310.00	306.00	302.00	299.00	295.00	291.00	288.00	284.00	281.00	277.00	273.00
4,760	4,780	311.00	307.00	304.00	300.00	297.00	293.00	289.00	286.00	282.00	278.00	275.00
4,780	4,800	313.00	309.00	305.00	302.00	298.00	295.00	291.00	287.00	284.00	280.00	276.00
4,800	4,820	314.00	311.00	307.00	303.00	300.00	296.00	292.00	289.00	285.00	282.00	278.00
4,820	4,840	316.00	312.00	308.00	305.00	301.00	298.00	294.00	290.00	287.00	283.00	279.00
4,840	4,860	317.00	314.00	310.00	306.00	303.00	299.00	295.00	292.00	288.00	285.00	281.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,860	4,880	319.00	315.00	311.00	308.00	304.00	301.00	297.00	293.00	290.00	286.00	282.00
4,880	4,900	320.00	317.00	313.00	309.00	306.00	302.00	298.00	295.00	291.00	288.00	284.00
4,900	4,920	322.00	318.00	314.00	311.00	307.00	304.00	300.00	296.00	293.00	289.00	286.00
4,920	4,940	323.00	320.00	316.00	312.00	309.00	305.00	302.00	298.00	294.00	291.00	287.00
4,940	4,960	325.00	321.00	318.00	314.00	310.00	307.00	303.00	299.00	296.00	292.00	289.00
4,960	4,980	326.00	323.00	319.00	315.00	312.00	308.00	305.00	301.00	297.00	294.00	290.00
4,980	5,000	328.00	324.00	321.00	317.00	313.00	310.00	306.00	302.00	299.00	295.00	292.00
5,000	5,020	329.00	326.00	322.00	318.00	315.00	311.00	308.00	304.00	300.00	297.00	293.00
5,020	5,040	331.00	327.00	324.00	320.00	316.00	313.00	309.00	305.00	302.00	298.00	295.00
5,040	5,060	332.00	329.00	325.00	322.00	318.00	314.00	311.00	307.00	303.00	300.00	296.00
5,060	5,080	334.00	330.00	327.00	323.00	319.00	316.00	312.00	309.00	305.00	301.00	298.00
5,080	5,100	335.00	332.00	328.00	325.00	321.00	317.00	314.00	310.00	306.00	303.00	299.00
5,100	5,120	337.00	333.00	330.00	326.00	322.00	319.00	315.00	312.00	308.00	304.00	301.00
5,120	5,140	338.00	335.00	331.00	328.00	324.00	320.00	317.00	313.00	309.00	306.00	302.00
5,140	5,160	340.00	336.00	333.00	329.00	325.00	322.00	318.00	315.00	311.00	307.00	304.00
5,160	5,180	341.00	338.00	334.00	331.00	327.00	323.00	320.00	316.00	313.00	309.00	305.00
5,180	5,200	343.00	339.00	336.00	332.00	329.00	325.00	321.00	318.00	314.00	310.00	307.00
5,200	5,220	345.00	341.00	337.00	334.00	330.00	326.00	323.00	319.00	316.00	312.00	308.00
5,220	5,240	346.00	342.00	339.00	335.00	332.00	328.00	324.00	321.00	317.00	313.00	310.00
5,240	5,260	348.00	344.00	340.00	337.00	333.00	329.00	326.00	322.00	319.00	315.00	311.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,260	5,280	349.00	345.00	342.00	338.00	335.00	331.00	327.00	324.00	320.00	316.00	313.00
5,280	5,300	351.00	347.00	343.00	340.00	336.00	333.00	329.00	325.00	322.00	318.00	314.00
5,300	5,320	352.00	349.00	345.00	341.00	338.00	334.00	330.00	327.00	323.00	320.00	316.00
5,320	5,340	354.00	350.00	346.00	343.00	339.00	336.00	332.00	328.00	325.00	321.00	317.00
5,340	5,360	355.00	352.00	348.00	344.00	341.00	337.00	333.00	330.00	326.00	323.00	319.00
5,360	5,380	357.00	353.00	349.00	346.00	342.00	339.00	335.00	331.00	328.00	324.00	320.00
5,380	5,400	359.00	355.00	351.00	347.00	344.00	340.00	336.00	333.00	329.00	326.00	322.00
5,400	5,420	360.00	356.00	353.00	349.00	345.00	342.00	338.00	334.00	331.00	327.00	324.00
5,420	5,440	362.00	358.00	354.00	350.00	347.00	343.00	340.00	336.00	332.00	329.00	325.00
5,440	5,460	363.00	360.00	356.00	352.00	348.00	345.00	341.00	337.00	334.00	330.00	327.00
5,460	5,480	365.00	361.00	357.00	354.00	350.00	346.00	343.00	339.00	335.00	332.00	328.00
5,480	5,500	366.00	363.00	359.00	355.00	351.00	348.00	344.00	340.00	337.00	333.00	330.00
5,500	5,520	368.00	364.00	361.00	357.00	353.00	349.00	346.00	342.00	338.00	335.00	331.00
5,520	5,540	370.00	366.00	362.00	358.00	355.00	351.00	347.00	343.00	340.00	336.00	333.00
5,540	5,560	371.00	367.00	364.00	360.00	356.00	352.00	349.00	345.00	341.00	338.00	334.00
5,560	5,580	373.00	369.00	365.00	361.00	358.00	354.00	350.00	347.00	343.00	339.00	336.00
5,580	5,600	374.00	371.00	367.00	363.00	359.00	356.00	352.00	348.00	344.00	341.00	337.00
5,600	5,620	376.00	372.00	368.00	365.00	361.00	357.00	353.00	350.00	346.00	342.00	339.00
5,620	5,640	378.00	374.00	370.00	366.00	362.00	359.00	355.00	351.00	347.00	344.00	340.00
5,640	5,660	379.00	375.00	372.00	368.00	364.00	360.00	357.00	353.00	349.00	345.00	342.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,660	5,680	381.00	377.00	373.00	369.00	366.00	362.00	358.00	354.00	351.00	347.00	343.00
5,680	5,700	382.00	378.00	375.00	371.00	367.00	363.00	360.00	356.00	352.00	348.00	345.00
5,700	5,720	384.00	380.00	376.00	373.00	369.00	365.00	361.00	357.00	354.00	350.00	346.00
5,720	5,740	385.00	382.00	378.00	374.00	370.00	367.00	363.00	359.00	355.00	352.00	348.00
5,740	5,760	387.00	383.00	379.00	376.00	372.00	368.00	364.00	361.00	357.00	353.00	349.00
5,760	5,780	389.00	385.00	381.00	377.00	374.00	370.00	366.00	362.00	358.00	355.00	351.00
5,780	5,800	390.00	386.00	383.00	379.00	375.00	371.00	368.00	364.00	360.00	356.00	352.00
5,800	5,820	392.00	388.00	384.00	380.00	377.00	373.00	369.00	365.00	362.00	358.00	354.00
5,820	5,840	393.00	390.00	386.00	382.00	378.00	374.00	371.00	367.00	363.00	359.00	356.00
5,840	5,860	395.00	391.00	387.00	384.00	380.00	376.00	372.00	369.00	365.00	361.00	357.00
5,860	5,880	396.00	393.00	389.00	385.00	381.00	378.00	374.00	370.00	366.00	363.00	359.00
5,880	5,900	398.00	394.00	391.00	387.00	383.00	379.00	375.00	372.00	368.00	364.00	360.00
		7.9% of excess over \$5,900 plus										
5,900	& over	399.00	395.00	391.00	388.00	384.00	380.00	376.00	372.00	369.00	365.00	361.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
0	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	120	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	140	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	160	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	180	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	200	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	220	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	240	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	260	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
260	280	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	300	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	320	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
320	340	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
340	360	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
360	380	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
380	400	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00	0.00
400	420	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00	0.00
420	440	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00	0.00
440	460	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00	0.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
460	480	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00	0.00
480	500	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00	0.00
500	520	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
520	540	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00	0.00
540	560	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00	0.00
560	580	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00	0.00
580	600	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00	1.00
600	620	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00	1.00
620	640	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
640	660	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00	1.00
660	680	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00	2.00
680	700	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00	2.00
700	720	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00	2.00
720	740	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00	3.00
740	760	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00
760	780	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00	3.00
780	800	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00	3.00
800	820	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00	4.00
820	840	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00	4.00
840	860	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00	4.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
860	880	11.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00
880	900	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00	5.00
900	920	13.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00	5.00
920	940	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00	5.00
940	960	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00	6.00
960	980	14.00	13.00	11.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00	6.00
980	1,000	15.00	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00	6.00
1,000	1,020	16.00	14.00	13.00	11.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00
1,020	1,040	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00	7.00
1,040	1,060	17.00	15.00	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00	7.00
1,060	1,080	18.00	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00	8.00	7.00
1,080	1,100	18.00	17.00	15.00	14.00	12.00	11.00	10.00	10.00	9.00	8.00	8.00
1,100	1,120	19.00	17.00	16.00	14.00	13.00	11.00	11.00	10.00	9.00	9.00	8.00
1,120	1,140	20.00	18.00	17.00	15.00	13.00	12.00	11.00	10.00	10.00	9.00	8.00
1,140	1,160	20.00	19.00	17.00	16.00	14.00	13.00	11.00	10.00	10.00	9.00	8.00
1,160	1,180	21.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00	10.00	9.00	9.00
1,180	1,200	21.00	20.00	18.00	17.00	15.00	14.00	12.00	11.00	10.00	10.00	9.00
1,200	1,220	22.00	21.00	19.00	18.00	16.00	14.00	13.00	11.00	11.00	10.00	9.00
1,220	1,240	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00	11.00	10.00	10.00
1,240	1,260	23.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00	11.00	10.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Married Persons</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,260	1,280	24.00	23.00	21.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00	10.00
1,280	1,300	25.00	23.00	22.00	20.00	19.00	17.00	16.00	14.00	12.00	11.00	10.00
1,300	1,320	26.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00	13.00	12.00	11.00
1,320	1,340	27.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00	11.00
1,340	1,360	28.00	26.00	24.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00	11.00
1,360	1,380	30.00	27.00	24.00	23.00	21.00	20.00	18.00	17.00	15.00	14.00	12.00
1,380	1,400	31.00	28.00	25.00	23.00	22.00	20.00	19.00	17.00	16.00	14.00	13.00
1,400	1,420	32.00	29.00	27.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00	13.00
1,420	1,440	33.00	30.00	28.00	25.00	23.00	22.00	20.00	18.00	17.00	15.00	14.00
1,440	1,460	34.00	31.00	29.00	26.00	24.00	22.00	21.00	19.00	18.00	16.00	15.00
1,460	1,480	35.00	32.00	30.00	27.00	25.00	23.00	21.00	20.00	18.00	17.00	15.00
1,480	1,500	36.00	34.00	31.00	28.00	26.00	23.00	22.00	20.00	19.00	17.00	16.00
1,500	1,520	37.00	35.00	32.00	29.00	27.00	24.00	23.00	21.00	20.00	18.00	16.00
1,520	1,540	38.00	36.00	33.00	31.00	28.00	25.00	23.00	22.00	20.00	19.00	17.00
1,540	1,560	39.00	37.00	34.00	32.00	29.00	26.00	24.00	22.00	21.00	19.00	18.00
1,560	1,580	41.00	38.00	35.00	33.00	30.00	27.00	25.00	23.00	21.00	20.00	18.00
1,580	1,600	42.00	39.00	36.00	34.00	31.00	29.00	26.00	24.00	22.00	21.00	19.00
1,600	1,620	43.00	40.00	38.00	35.00	32.00	30.00	27.00	24.00	23.00	21.00	20.00
1,620	1,640	44.00	41.00	39.00	36.00	33.00	31.00	28.00	26.00	23.00	22.00	20.00
1,640	1,660	45.00	42.00	40.00	37.00	34.00	32.00	29.00	27.00	24.00	22.00	21.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
1,660	1,680	46.00	43.00	41.00	38.00	36.00	33.00	30.00	28.00	25.00	23.00	22.00
1,680	1,700	47.00	45.00	42.00	39.00	37.00	34.00	31.00	29.00	26.00	24.00	22.00
1,700	1,720	49.00	46.00	43.00	40.00	38.00	35.00	33.00	30.00	27.00	25.00	23.00
1,720	1,740	50.00	47.00	44.00	42.00	39.00	36.00	34.00	31.00	28.00	26.00	24.00
1,740	1,760	51.00	48.00	45.00	43.00	40.00	37.00	35.00	32.00	29.00	27.00	24.00
1,760	1,780	52.00	49.00	46.00	44.00	41.00	38.00	36.00	33.00	31.00	28.00	25.00
1,780	1,800	54.00	51.00	48.00	45.00	42.00	40.00	37.00	34.00	32.00	29.00	26.00
1,800	1,820	55.00	52.00	49.00	46.00	43.00	41.00	38.00	35.00	33.00	30.00	28.00
1,820	1,840	56.00	53.00	50.00	47.00	44.00	42.00	39.00	37.00	34.00	31.00	29.00
1,840	1,860	58.00	55.00	51.00	48.00	45.00	43.00	40.00	38.00	35.00	32.00	30.00
1,860	1,880	59.00	56.00	53.00	50.00	47.00	44.00	41.00	39.00	36.00	33.00	31.00
1,880	1,900	60.00	57.00	54.00	51.00	48.00	45.00	42.00	40.00	37.00	35.00	32.00
1,900	1,920	61.00	58.00	55.00	52.00	49.00	46.00	44.00	41.00	38.00	36.00	33.00
1,920	1,940	63.00	60.00	57.00	54.00	51.00	47.00	45.00	42.00	39.00	37.00	34.00
1,940	1,960	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	40.00	38.00	35.00
1,960	1,980	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00	42.00	39.00	36.00
1,980	2,000	67.00	64.00	60.00	57.00	54.00	51.00	48.00	45.00	43.00	40.00	37.00
2,000	2,020	68.00	65.00	62.00	59.00	56.00	53.00	50.00	46.00	44.00	41.00	39.00
2,020	2,040	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00	42.00	40.00
2,040	2,060	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00	41.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,060	2,080	72.00	69.00	66.00	63.00	59.00	56.00	53.00	50.00	47.00	44.00	42.00
2,080	2,100	73.00	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00	46.00	43.00
2,100	2,120	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00	47.00	44.00
2,120	2,140	76.00	73.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00	45.00
2,140	2,160	77.00	74.00	71.00	68.00	65.00	62.00	58.00	55.00	52.00	49.00	46.00
2,160	2,180	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00	51.00	48.00
2,180	2,200	80.00	77.00	73.00	70.00	67.00	64.00	61.00	58.00	55.00	52.00	49.00
2,200	2,220	81.00	78.00	75.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00	50.00
2,220	2,240	83.00	79.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00	54.00	51.00
2,240	2,260	84.00	81.00	77.00	74.00	71.00	68.00	65.00	62.00	59.00	56.00	53.00
2,260	2,280	85.00	82.00	79.00	76.00	72.00	69.00	66.00	63.00	60.00	57.00	54.00
2,280	2,300	87.00	83.00	80.00	77.00	74.00	71.00	67.00	64.00	61.00	58.00	55.00
2,300	2,320	88.00	85.00	82.00	78.00	75.00	72.00	69.00	66.00	63.00	60.00	57.00
2,320	2,340	89.00	86.00	83.00	80.00	76.00	73.00	70.00	67.00	64.00	61.00	58.00
2,340	2,360	91.00	87.00	84.00	81.00	78.00	75.00	71.00	68.00	65.00	62.00	59.00
2,360	2,380	92.00	89.00	86.00	82.00	79.00	76.00	73.00	70.00	66.00	63.00	60.00
2,380	2,400	93.00	90.00	87.00	84.00	80.00	77.00	74.00	71.00	68.00	65.00	62.00
2,400	2,420	95.00	92.00	88.00	85.00	82.00	79.00	75.00	72.00	69.00	66.00	63.00
2,420	2,440	96.00	93.00	90.00	86.00	83.00	80.00	77.00	73.00	70.00	67.00	64.00
2,440	2,460	98.00	94.00	91.00	88.00	85.00	81.00	78.00	75.00	72.00	69.00	65.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,460	2,480	99.00	96.00	92.00	89.00	86.00	83.00	79.00	76.00	73.00	70.00	67.00
2,480	2,500	100.00	97.00	94.00	91.00	87.00	84.00	81.00	78.00	74.00	71.00	68.00
2,500	2,520	102.00	98.00	95.00	92.00	89.00	85.00	82.00	79.00	76.00	72.00	69.00
2,520	2,540	103.00	100.00	96.00	93.00	90.00	87.00	84.00	80.00	77.00	74.00	71.00
2,540	2,560	104.00	101.00	98.00	95.00	91.00	88.00	85.00	82.00	78.00	75.00	72.00
2,560	2,580	106.00	102.00	99.00	96.00	93.00	89.00	86.00	83.00	80.00	77.00	73.00
2,580	2,600	107.00	104.00	101.00	97.00	94.00	91.00	88.00	84.00	81.00	78.00	75.00
2,600	2,620	108.00	105.00	102.00	99.00	95.00	92.00	89.00	86.00	82.00	79.00	76.00
2,620	2,640	110.00	107.00	103.00	100.00	97.00	94.00	90.00	87.00	84.00	81.00	77.00
2,640	2,660	111.00	108.00	105.00	101.00	98.00	95.00	92.00	88.00	85.00	82.00	79.00
2,660	2,680	112.00	109.00	106.00	103.00	100.00	96.00	93.00	90.00	87.00	83.00	80.00
2,680	2,700	114.00	111.00	107.00	104.00	101.00	98.00	94.00	91.00	88.00	85.00	81.00
2,700	2,720	115.00	112.00	109.00	105.00	102.00	99.00	96.00	93.00	89.00	86.00	83.00
2,720	2,740	117.00	113.00	110.00	107.00	104.00	100.00	97.00	94.00	91.00	87.00	84.00
2,740	2,760	118.00	115.00	111.00	108.00	105.00	102.00	98.00	95.00	92.00	89.00	86.00
2,760	2,780	119.00	116.00	113.00	110.00	106.00	103.00	100.00	97.00	93.00	90.00	87.00
2,780	2,800	121.00	117.00	114.00	111.00	108.00	104.00	101.00	98.00	95.00	91.00	88.00
2,800	2,820	122.00	119.00	116.00	112.00	109.00	106.00	103.00	99.00	96.00	93.00	90.00
2,820	2,840	123.00	120.00	117.00	114.00	110.00	107.00	104.00	101.00	97.00	94.00	91.00
2,840	2,860	125.00	121.00	118.00	115.00	112.00	109.00	105.00	102.00	99.00	96.00	92.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
2,860	2,880	126.00	123.00	120.00	116.00	113.00	110.00	107.00	103.00	100.00	97.00	94.00
2,880	2,900	127.00	124.00	121.00	118.00	114.00	111.00	108.00	105.00	102.00	98.00	95.00
2,900	2,920	129.00	126.00	122.00	119.00	116.00	113.00	109.00	106.00	103.00	100.00	96.00
2,920	2,940	130.00	127.00	124.00	120.00	117.00	114.00	111.00	107.00	104.00	101.00	98.00
2,940	2,960	132.00	128.00	125.00	122.00	119.00	115.00	112.00	109.00	106.00	102.00	99.00
2,960	2,980	133.00	130.00	126.00	123.00	120.00	117.00	113.00	110.00	107.00	104.00	100.00
2,980	3,000	134.00	131.00	128.00	125.00	121.00	118.00	115.00	112.00	108.00	105.00	102.00
3,000	3,020	136.00	132.00	129.00	126.00	123.00	119.00	116.00	113.00	110.00	106.00	103.00
3,020	3,040	137.00	134.00	130.00	127.00	124.00	121.00	118.00	114.00	111.00	108.00	105.00
3,040	3,060	138.00	135.00	132.00	129.00	125.00	122.00	119.00	116.00	112.00	109.00	106.00
3,060	3,080	140.00	136.00	133.00	130.00	127.00	123.00	120.00	117.00	114.00	111.00	107.00
3,080	3,100	141.00	138.00	135.00	131.00	128.00	125.00	122.00	118.00	115.00	112.00	109.00
3,100	3,120	143.00	139.00	136.00	133.00	129.00	126.00	123.00	120.00	116.00	113.00	110.00
3,120	3,140	144.00	141.00	137.00	134.00	131.00	128.00	124.00	121.00	118.00	115.00	111.00
3,140	3,160	145.00	142.00	139.00	135.00	132.00	129.00	126.00	122.00	119.00	116.00	113.00
3,160	3,180	147.00	143.00	140.00	137.00	134.00	130.00	127.00	124.00	121.00	117.00	114.00
3,180	3,200	148.00	145.00	141.00	138.00	135.00	132.00	128.00	125.00	122.00	119.00	115.00
3,200	3,220	150.00	146.00	143.00	139.00	136.00	133.00	130.00	127.00	123.00	120.00	117.00
3,220	3,240	151.00	148.00	144.00	141.00	138.00	134.00	131.00	128.00	125.00	121.00	118.00
3,240	3,260	153.00	149.00	146.00	142.00	139.00	136.00	132.00	129.00	126.00	123.00	120.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Married Persons</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,260	3,280	154.00	151.00	147.00	144.00	140.00	137.00	134.00	131.00	127.00	124.00	121.00
3,280	3,300	156.00	152.00	149.00	145.00	142.00	138.00	135.00	132.00	129.00	125.00	122.00
3,300	3,320	157.00	154.00	150.00	147.00	143.00	140.00	137.00	133.00	130.00	127.00	124.00
3,320	3,340	158.00	155.00	152.00	148.00	145.00	141.00	138.00	135.00	131.00	128.00	125.00
3,340	3,360	160.00	156.00	153.00	150.00	146.00	143.00	139.00	136.00	133.00	130.00	126.00
3,360	3,380	161.00	158.00	154.00	151.00	148.00	144.00	141.00	137.00	134.00	131.00	128.00
3,380	3,400	163.00	159.00	156.00	152.00	149.00	146.00	142.00	139.00	136.00	132.00	129.00
3,400	3,420	164.00	161.00	157.00	154.00	150.00	147.00	144.00	140.00	137.00	134.00	130.00
3,420	3,440	166.00	162.00	159.00	155.00	152.00	148.00	145.00	142.00	138.00	135.00	132.00
3,440	3,460	167.00	164.00	160.00	157.00	153.00	150.00	146.00	143.00	140.00	136.00	133.00
3,460	3,480	168.00	165.00	162.00	158.00	155.00	151.00	148.00	144.00	141.00	138.00	134.00
3,480	3,500	170.00	166.00	163.00	160.00	156.00	153.00	149.00	146.00	142.00	139.00	136.00
3,500	3,520	171.00	168.00	165.00	161.00	158.00	154.00	151.00	147.00	144.00	140.00	137.00
3,520	3,540	173.00	169.00	166.00	163.00	159.00	156.00	152.00	149.00	145.00	142.00	139.00
3,540	3,560	174.00	171.00	167.00	164.00	161.00	157.00	154.00	150.00	147.00	143.00	140.00
3,560	3,580	176.00	172.00	169.00	165.00	162.00	159.00	155.00	152.00	148.00	145.00	141.00
3,580	3,600	177.00	174.00	170.00	167.00	163.00	160.00	157.00	153.00	150.00	146.00	143.00
3,600	3,620	179.00	175.00	172.00	168.00	165.00	161.00	158.00	155.00	151.00	148.00	144.00
3,620	3,640	180.00	177.00	173.00	170.00	166.00	163.00	159.00	156.00	153.00	149.00	146.00
3,640	3,660	181.00	178.00	175.00	171.00	168.00	164.00	161.00	157.00	154.00	151.00	147.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Married Persons</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,660	3,680	183.00	179.00	176.00	173.00	169.00	166.00	162.00	159.00	155.00	152.00	149.00
3,680	3,700	184.00	181.00	177.00	174.00	171.00	167.00	164.00	160.00	157.00	153.00	150.00
3,700	3,720	186.00	182.00	179.00	175.00	172.00	169.00	165.00	162.00	158.00	155.00	151.00
3,720	3,740	187.00	184.00	180.00	177.00	173.00	170.00	167.00	163.00	160.00	156.00	153.00
3,740	3,760	189.00	185.00	182.00	178.00	175.00	171.00	168.00	165.00	161.00	158.00	154.00
3,760	3,780	190.00	187.00	183.00	180.00	176.00	173.00	169.00	166.00	163.00	159.00	156.00
3,780	3,800	192.00	188.00	185.00	181.00	178.00	174.00	171.00	168.00	164.00	161.00	157.00
3,800	3,820	193.00	190.00	186.00	183.00	179.00	176.00	172.00	169.00	166.00	162.00	159.00
3,820	3,840	194.00	191.00	188.00	184.00	181.00	177.00	174.00	170.00	167.00	164.00	160.00
3,840	3,860	196.00	192.00	189.00	186.00	182.00	179.00	175.00	172.00	168.00	165.00	162.00
3,860	3,880	197.00	194.00	190.00	187.00	184.00	180.00	177.00	173.00	170.00	166.00	163.00
3,880	3,900	199.00	195.00	192.00	188.00	185.00	182.00	178.00	175.00	171.00	168.00	164.00
3,900	3,920	200.00	197.00	193.00	190.00	186.00	183.00	180.00	176.00	173.00	169.00	166.00
3,920	3,940	202.00	198.00	195.00	191.00	188.00	184.00	181.00	178.00	174.00	171.00	167.00
3,940	3,960	203.00	200.00	196.00	193.00	189.00	186.00	182.00	179.00	176.00	172.00	169.00
3,960	3,980	204.00	201.00	198.00	194.00	191.00	187.00	184.00	180.00	177.00	174.00	170.00
3,980	4,000	206.00	202.00	199.00	196.00	192.00	189.00	185.00	182.00	178.00	175.00	172.00
4,000	4,020	207.00	204.00	201.00	197.00	194.00	190.00	187.00	183.00	180.00	176.00	173.00
4,020	4,040	209.00	205.00	202.00	199.00	195.00	192.00	188.00	185.00	181.00	178.00	174.00
4,040	4,060	210.00	207.00	203.00	200.00	197.00	193.00	190.00	186.00	183.00	179.00	176.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
4,060	4,080	212.00	208.00	205.00	201.00	198.00	195.00	191.00	188.00	184.00	181.00	177.00
4,080	4,100	213.00	210.00	206.00	203.00	199.00	196.00	193.00	189.00	186.00	182.00	179.00
4,100	4,120	215.00	211.00	208.00	204.00	201.00	197.00	194.00	191.00	187.00	184.00	180.00
4,120	4,140	216.00	213.00	209.00	206.00	202.00	199.00	195.00	192.00	189.00	185.00	182.00
4,140	4,160	218.00	214.00	211.00	207.00	204.00	200.00	197.00	193.00	190.00	187.00	183.00
4,160	4,180	219.00	216.00	212.00	209.00	205.00	202.00	198.00	195.00	191.00	188.00	185.00
4,180	4,200	221.00	217.00	214.00	210.00	207.00	203.00	200.00	196.00	193.00	189.00	186.00
4,200	4,220	222.00	219.00	215.00	211.00	208.00	205.00	201.00	198.00	194.00	191.00	187.00
4,220	4,240	224.00	220.00	217.00	213.00	209.00	206.00	203.00	199.00	196.00	192.00	189.00
4,240	4,260	225.00	222.00	218.00	215.00	211.00	207.00	204.00	201.00	197.00	194.00	190.00
4,260	4,280	227.00	223.00	220.00	216.00	212.00	209.00	205.00	202.00	199.00	195.00	192.00
4,280	4,300	228.00	225.00	221.00	218.00	214.00	210.00	207.00	204.00	200.00	197.00	193.00
4,300	4,320	230.00	226.00	223.00	219.00	215.00	212.00	208.00	205.00	202.00	198.00	195.00
4,320	4,340	231.00	228.00	224.00	221.00	217.00	213.00	210.00	206.00	203.00	200.00	196.00
4,340	4,360	233.00	229.00	226.00	222.00	218.00	215.00	211.00	208.00	204.00	201.00	198.00
4,360	4,380	234.00	231.00	227.00	224.00	220.00	216.00	213.00	209.00	206.00	202.00	199.00
4,380	4,400	236.00	232.00	229.00	225.00	222.00	218.00	214.00	211.00	207.00	204.00	200.00
4,400	4,420	238.00	234.00	230.00	227.00	223.00	219.00	216.00	212.00	209.00	205.00	202.00
4,420	4,440	239.00	235.00	232.00	228.00	225.00	221.00	217.00	214.00	210.00	207.00	203.00
4,440	4,460	241.00	237.00	233.00	230.00	226.00	222.00	219.00	215.00	212.00	208.00	205.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,460	4,480	242.00	238.00	235.00	231.00	228.00	224.00	220.00	217.00	213.00	210.00	206.00
4,480	4,500	244.00	240.00	236.00	233.00	229.00	226.00	222.00	218.00	215.00	211.00	208.00
4,500	4,520	245.00	242.00	238.00	234.00	231.00	227.00	223.00	220.00	216.00	213.00	209.00
4,520	4,540	247.00	243.00	239.00	236.00	232.00	229.00	225.00	221.00	218.00	214.00	210.00
4,540	4,560	248.00	245.00	241.00	237.00	234.00	230.00	226.00	223.00	219.00	216.00	212.00
4,560	4,580	250.00	246.00	242.00	239.00	235.00	232.00	228.00	224.00	221.00	217.00	213.00
4,580	4,600	251.00	248.00	244.00	240.00	237.00	233.00	229.00	226.00	222.00	219.00	215.00
4,600	4,620	253.00	249.00	245.00	242.00	238.00	235.00	231.00	227.00	224.00	220.00	217.00
4,620	4,640	254.00	251.00	247.00	243.00	240.00	236.00	233.00	229.00	225.00	222.00	218.00
4,640	4,660	256.00	252.00	249.00	245.00	241.00	238.00	234.00	230.00	227.00	223.00	220.00
4,660	4,680	257.00	254.00	250.00	246.00	243.00	239.00	236.00	232.00	228.00	225.00	221.00
4,680	4,700	259.00	255.00	252.00	248.00	244.00	241.00	237.00	233.00	230.00	226.00	223.00
4,700	4,720	260.00	257.00	253.00	249.00	246.00	242.00	239.00	235.00	231.00	228.00	224.00
4,720	4,740	262.00	258.00	255.00	251.00	247.00	244.00	240.00	236.00	233.00	229.00	226.00
4,740	4,760	263.00	260.00	256.00	253.00	249.00	245.00	242.00	238.00	234.00	231.00	227.00
4,760	4,780	265.00	261.00	258.00	254.00	250.00	247.00	243.00	240.00	236.00	232.00	229.00
4,780	4,800	266.00	263.00	259.00	256.00	252.00	248.00	245.00	241.00	237.00	234.00	230.00
4,800	4,820	268.00	264.00	261.00	257.00	253.00	250.00	246.00	243.00	239.00	235.00	232.00
4,820	4,840	269.00	266.00	262.00	259.00	255.00	251.00	248.00	244.00	240.00	237.00	233.00
4,840	4,860	271.00	267.00	264.00	260.00	256.00	253.00	249.00	246.00	242.00	238.00	235.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,860	4,880	272.00	269.00	265.00	262.00	258.00	254.00	251.00	247.00	244.00	240.00	236.00
4,880	4,900	274.00	270.00	267.00	263.00	260.00	256.00	252.00	249.00	245.00	241.00	238.00
4,900	4,920	276.00	272.00	268.00	265.00	261.00	257.00	254.00	250.00	247.00	243.00	239.00
4,920	4,940	277.00	273.00	270.00	266.00	263.00	259.00	255.00	252.00	248.00	244.00	241.00
4,940	4,960	279.00	275.00	271.00	268.00	264.00	260.00	257.00	253.00	250.00	246.00	242.00
4,960	4,980	280.00	276.00	273.00	269.00	266.00	262.00	258.00	255.00	251.00	247.00	244.00
4,980	5,000	282.00	278.00	274.00	271.00	267.00	264.00	260.00	256.00	253.00	249.00	245.00
5,000	5,020	283.00	280.00	276.00	272.00	269.00	265.00	261.00	258.00	254.00	251.00	247.00
5,020	5,040	285.00	281.00	277.00	274.00	270.00	267.00	263.00	259.00	256.00	252.00	248.00
5,040	5,060	286.00	283.00	279.00	275.00	272.00	268.00	264.00	261.00	257.00	254.00	250.00
5,060	5,080	288.00	284.00	280.00	277.00	273.00	270.00	266.00	262.00	259.00	255.00	251.00
5,080	5,100	289.00	286.00	282.00	278.00	275.00	271.00	267.00	264.00	260.00	257.00	253.00
5,100	5,120	291.00	287.00	283.00	280.00	276.00	273.00	269.00	265.00	262.00	258.00	255.00
5,120	5,140	292.00	289.00	285.00	281.00	278.00	274.00	271.00	267.00	263.00	260.00	256.00
5,140	5,160	294.00	290.00	287.00	283.00	279.00	276.00	272.00	268.00	265.00	261.00	258.00
5,160	5,180	295.00	292.00	288.00	284.00	281.00	277.00	274.00	270.00	266.00	263.00	259.00
5,180	5,200	297.00	293.00	290.00	286.00	282.00	279.00	275.00	271.00	268.00	264.00	261.00
5,200	5,220	298.00	295.00	291.00	287.00	284.00	280.00	277.00	273.00	269.00	266.00	262.00
5,220	5,240	300.00	296.00	293.00	289.00	285.00	282.00	278.00	274.00	271.00	267.00	264.00
5,240	5,260	301.00	298.00	294.00	291.00	287.00	283.00	280.00	276.00	272.00	269.00	265.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
5,260	5,280	303.00	299.00	296.00	292.00	288.00	285.00	281.00	278.00	274.00	270.00	267.00
5,280	5,300	304.00	301.00	297.00	294.00	290.00	286.00	283.00	279.00	275.00	272.00	268.00
5,300	5,320	306.00	302.00	299.00	295.00	291.00	288.00	284.00	281.00	277.00	273.00	270.00
5,320	5,340	307.00	304.00	300.00	297.00	293.00	289.00	286.00	282.00	278.00	275.00	271.00
5,340	5,360	309.00	305.00	302.00	298.00	294.00	291.00	287.00	284.00	280.00	276.00	273.00
5,360	5,380	310.00	307.00	303.00	300.00	296.00	292.00	289.00	285.00	282.00	278.00	274.00
5,380	5,400	312.00	308.00	305.00	301.00	298.00	294.00	290.00	287.00	283.00	279.00	276.00
5,400	5,420	314.00	310.00	306.00	303.00	299.00	295.00	292.00	288.00	285.00	281.00	277.00
5,420	5,440	315.00	311.00	308.00	304.00	301.00	297.00	293.00	290.00	286.00	282.00	279.00
5,440	5,460	317.00	313.00	309.00	306.00	302.00	298.00	295.00	291.00	288.00	284.00	280.00
5,460	5,480	318.00	314.00	311.00	307.00	304.00	300.00	296.00	293.00	289.00	285.00	282.00
5,480	5,500	320.00	316.00	312.00	309.00	305.00	302.00	298.00	294.00	291.00	287.00	283.00
5,500	5,520	321.00	318.00	314.00	310.00	307.00	303.00	299.00	296.00	292.00	289.00	285.00
5,520	5,540	323.00	319.00	315.00	312.00	308.00	305.00	301.00	297.00	294.00	290.00	286.00
5,540	5,560	324.00	321.00	317.00	313.00	310.00	306.00	302.00	299.00	295.00	292.00	288.00
5,560	5,580	326.00	322.00	318.00	315.00	311.00	308.00	304.00	300.00	297.00	293.00	289.00
5,580	5,600	327.00	324.00	320.00	316.00	313.00	309.00	305.00	302.00	298.00	295.00	291.00
5,600	5,620	329.00	325.00	321.00	318.00	314.00	311.00	307.00	303.00	300.00	296.00	293.00
5,620	5,640	330.00	327.00	323.00	319.00	316.00	312.00	309.00	305.00	301.00	298.00	294.00
5,640	5,660	332.00	328.00	325.00	321.00	317.00	314.00	310.00	306.00	303.00	299.00	296.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,660	5,680	333.00	330.00	326.00	322.00	319.00	315.00	312.00	308.00	304.00	301.00	297.00
5,680	5,700	335.00	331.00	328.00	324.00	320.00	317.00	313.00	309.00	306.00	302.00	299.00
5,700	5,720	336.00	333.00	329.00	325.00	322.00	318.00	315.00	311.00	307.00	304.00	300.00
5,720	5,740	338.00	334.00	331.00	327.00	323.00	320.00	316.00	312.00	309.00	305.00	302.00
5,740	5,760	339.00	336.00	332.00	329.00	325.00	321.00	318.00	314.00	310.00	307.00	303.00
5,760	5,780	341.00	337.00	334.00	330.00	326.00	323.00	319.00	316.00	312.00	308.00	305.00
5,780	5,800	342.00	339.00	335.00	332.00	328.00	324.00	321.00	317.00	313.00	310.00	306.00
5,800	5,820	344.00	340.00	337.00	333.00	329.00	326.00	322.00	319.00	315.00	311.00	308.00
5,820	5,840	345.00	342.00	338.00	335.00	331.00	327.00	324.00	320.00	316.00	313.00	309.00
5,840	5,860	347.00	343.00	340.00	336.00	332.00	329.00	325.00	322.00	318.00	314.00	311.00
5,860	5,880	348.00	345.00	341.00	338.00	334.00	330.00	327.00	323.00	320.00	316.00	312.00
5,880	5,900	350.00	346.00	343.00	339.00	336.00	332.00	328.00	325.00	321.00	317.00	314.00
5,900	5,920	352.00	348.00	344.00	341.00	337.00	333.00	330.00	326.00	323.00	319.00	315.00
5,920	5,940	353.00	349.00	346.00	342.00	339.00	335.00	331.00	328.00	324.00	320.00	317.00
5,940	5,960	355.00	351.00	347.00	344.00	340.00	336.00	333.00	329.00	326.00	322.00	318.00
5,960	5,980	356.00	352.00	349.00	345.00	342.00	338.00	334.00	331.00	327.00	323.00	320.00
5,980	6,000	358.00	354.00	350.00	347.00	343.00	340.00	336.00	332.00	329.00	325.00	321.00
6,000	6,020	359.00	356.00	352.00	348.00	345.00	341.00	337.00	334.00	330.00	327.00	323.00
6,020	6,040	361.00	357.00	353.00	350.00	346.00	343.00	339.00	335.00	332.00	328.00	324.00
6,040	6,060	362.00	359.00	355.00	351.00	348.00	344.00	340.00	337.00	333.00	330.00	326.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,060	6,080	364.00	360.00	356.00	353.00	349.00	346.00	342.00	338.00	335.00	331.00	327.00
6,080	6,100	365.00	362.00	358.00	354.00	351.00	347.00	343.00	340.00	336.00	333.00	329.00
6,100	6,120	367.00	363.00	359.00	356.00	352.00	349.00	345.00	341.00	338.00	334.00	331.00
6,120	6,140	368.00	365.00	361.00	357.00	354.00	350.00	347.00	343.00	339.00	336.00	332.00
6,140	6,160	370.00	366.00	363.00	359.00	355.00	352.00	348.00	344.00	341.00	337.00	334.00
6,160	6,180	371.00	368.00	364.00	360.00	357.00	353.00	350.00	346.00	342.00	339.00	335.00
6,180	6,200	373.00	369.00	366.00	362.00	358.00	355.00	351.00	347.00	344.00	340.00	337.00
6,200	6,220	374.00	371.00	367.00	363.00	360.00	356.00	353.00	349.00	345.00	342.00	338.00
6,220	6,240	376.00	372.00	369.00	365.00	361.00	358.00	354.00	350.00	347.00	343.00	340.00
6,240	6,260	377.00	374.00	370.00	367.00	363.00	359.00	356.00	352.00	348.00	345.00	341.00
6,260	6,280	379.00	375.00	372.00	368.00	364.00	361.00	357.00	354.00	350.00	346.00	343.00
6,280	6,300	380.00	377.00	373.00	370.00	366.00	362.00	359.00	355.00	351.00	348.00	344.00
6,300	6,320	382.00	378.00	375.00	371.00	367.00	364.00	360.00	357.00	353.00	349.00	346.00
6,320	6,340	383.00	380.00	376.00	373.00	369.00	365.00	362.00	358.00	354.00	351.00	347.00
6,340	6,360	385.00	381.00	378.00	374.00	370.00	367.00	363.00	360.00	356.00	352.00	349.00
6,360	6,380	386.00	383.00	379.00	376.00	372.00	368.00	365.00	361.00	358.00	354.00	350.00
6,380	6,400	388.00	384.00	381.00	377.00	374.00	370.00	366.00	363.00	359.00	355.00	352.00
6,400	6,420	390.00	386.00	382.00	379.00	375.00	371.00	368.00	364.00	361.00	357.00	353.00
6,420	6,440	391.00	387.00	384.00	380.00	377.00	373.00	369.00	366.00	362.00	358.00	355.00
6,440	6,460	393.00	389.00	385.00	382.00	378.00	374.00	371.00	367.00	364.00	360.00	356.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Married Persons</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,460	6,480	394.00	390.00	387.00	383.00	380.00	376.00	372.00	369.00	365.00	361.00	358.00
6,480	6,500	396.00	392.00	388.00	385.00	381.00	378.00	374.00	370.00	367.00	363.00	359.00
6,500	6,520	397.00	394.00	390.00	386.00	383.00	379.00	375.00	372.00	368.00	365.00	361.00
6,520	6,540	399.00	395.00	391.00	388.00	384.00	381.00	377.00	373.00	370.00	366.00	362.00
6,540	6,560	400.00	397.00	393.00	389.00	386.00	382.00	378.00	375.00	371.00	368.00	364.00
6,560	6,580	402.00	398.00	394.00	391.00	387.00	384.00	380.00	376.00	373.00	369.00	365.00
6,580	6,600	403.00	400.00	396.00	392.00	389.00	385.00	381.00	378.00	374.00	371.00	367.00
6,600	6,620	405.00	401.00	397.00	394.00	390.00	387.00	383.00	379.00	376.00	372.00	369.00
6,620	6,640	406.00	403.00	399.00	395.00	392.00	388.00	385.00	381.00	377.00	374.00	370.00
6,640	6,660	408.00	404.00	401.00	397.00	393.00	390.00	386.00	382.00	379.00	375.00	372.00
6,660	6,680	409.00	406.00	402.00	398.00	395.00	391.00	388.00	384.00	380.00	377.00	373.00
6,680	6,700	411.00	407.00	404.00	400.00	396.00	393.00	389.00	385.00	382.00	378.00	375.00
6,700	6,720	412.00	409.00	405.00	401.00	398.00	394.00	391.00	387.00	383.00	380.00	376.00
6,720	6,740	414.00	410.00	407.00	403.00	399.00	396.00	392.00	388.00	385.00	381.00	378.00
6,740	6,760	415.00	412.00	408.00	405.00	401.00	397.00	394.00	390.00	386.00	383.00	379.00
6,760	6,780	417.00	413.00	410.00	406.00	402.00	399.00	395.00	392.00	388.00	384.00	381.00
6,780	6,800	418.00	415.00	411.00	408.00	404.00	400.00	397.00	393.00	389.00	386.00	382.00
6,800	6,820	420.00	416.00	413.00	409.00	405.00	402.00	398.00	395.00	391.00	387.00	384.00
6,820	6,840	421.00	418.00	414.00	411.00	407.00	403.00	400.00	396.00	392.00	389.00	385.00
6,840	6,860	423.00	419.00	416.00	412.00	408.00	405.00	401.00	398.00	394.00	390.00	387.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
6,860	6,880	424.00	421.00	417.00	414.00	410.00	406.00	403.00	399.00	396.00	392.00	388.00
6,880	6,900	426.00	422.00	419.00	415.00	412.00	408.00	404.00	401.00	397.00	393.00	390.00
6,900	6,920	428.00	424.00	420.00	417.00	413.00	409.00	406.00	402.00	399.00	395.00	391.00
6,920	6,940	429.00	425.00	422.00	418.00	415.00	411.00	407.00	404.00	400.00	396.00	393.00
6,940	6,960	431.00	427.00	423.00	420.00	416.00	412.00	409.00	405.00	402.00	398.00	394.00
6,960	6,980	432.00	428.00	425.00	421.00	418.00	414.00	410.00	407.00	403.00	399.00	396.00
6,980	7,000	434.00	430.00	426.00	423.00	419.00	416.00	412.00	408.00	405.00	401.00	397.00
7,000	7,020	435.00	432.00	428.00	424.00	421.00	417.00	413.00	410.00	406.00	403.00	399.00
7,020	7,040	437.00	433.00	429.00	426.00	422.00	419.00	415.00	411.00	408.00	404.00	400.00
7,040	7,060	438.00	435.00	431.00	427.00	424.00	420.00	416.00	413.00	409.00	406.00	402.00
7,060	7,080	440.00	436.00	432.00	429.00	425.00	422.00	418.00	414.00	411.00	407.00	403.00
7,080	7,100	441.00	438.00	434.00	430.00	427.00	423.00	419.00	416.00	412.00	409.00	405.00
7,100	7,120	443.00	439.00	435.00	432.00	428.00	425.00	421.00	417.00	414.00	410.00	407.00
7,120	7,140	444.00	441.00	437.00	433.00	430.00	426.00	423.00	419.00	415.00	412.00	408.00
7,140	7,160	446.00	442.00	439.00	435.00	431.00	428.00	424.00	420.00	417.00	413.00	410.00
7,160	7,180	447.00	444.00	440.00	436.00	433.00	429.00	426.00	422.00	418.00	415.00	411.00
7,180	7,200	449.00	445.00	442.00	438.00	434.00	431.00	427.00	423.00	420.00	416.00	413.00
7,200	7,220	450.00	447.00	443.00	439.00	436.00	432.00	429.00	425.00	421.00	418.00	414.00
7,220	7,240	452.00	448.00	445.00	441.00	437.00	434.00	430.00	426.00	423.00	419.00	416.00
7,240	7,260	453.00	450.00	446.00	443.00	439.00	435.00	432.00	428.00	424.00	421.00	417.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
7,260	7,280	455.00	451.00	448.00	444.00	440.00	437.00	433.00	430.00	426.00	422.00	419.00
7,280	7,300	456.00	453.00	449.00	446.00	442.00	438.00	435.00	431.00	427.00	424.00	420.00
7,300	7,320	458.00	454.00	451.00	447.00	443.00	440.00	436.00	433.00	429.00	425.00	422.00
7,320	7,340	459.00	456.00	452.00	449.00	445.00	441.00	438.00	434.00	430.00	427.00	423.00
7,340	7,360	461.00	457.00	454.00	450.00	446.00	443.00	439.00	436.00	432.00	428.00	425.00
7,360	7,380	462.00	459.00	455.00	452.00	448.00	444.00	441.00	437.00	434.00	430.00	426.00
7,380	7,400	464.00	460.00	457.00	453.00	450.00	446.00	442.00	439.00	435.00	431.00	428.00
7,400	7,420	466.00	462.00	458.00	455.00	451.00	447.00	444.00	440.00	437.00	433.00	429.00
7,420	7,440	467.00	463.00	460.00	456.00	453.00	449.00	445.00	442.00	438.00	434.00	431.00
7,440	7,460	469.00	465.00	461.00	458.00	454.00	450.00	447.00	443.00	440.00	436.00	432.00
7,460	7,480	470.00	466.00	463.00	459.00	456.00	452.00	448.00	445.00	441.00	437.00	434.00
7,480	7,500	472.00	468.00	464.00	461.00	457.00	454.00	450.00	446.00	443.00	439.00	435.00
7,500	7,520	473.00	470.00	466.00	462.00	459.00	455.00	451.00	448.00	444.00	441.00	437.00
7,520	7,540	475.00	471.00	467.00	464.00	460.00	457.00	453.00	449.00	446.00	442.00	438.00
7,540	7,560	476.00	473.00	469.00	465.00	462.00	458.00	454.00	451.00	447.00	444.00	440.00
7,560	7,580	478.00	474.00	470.00	467.00	463.00	460.00	456.00	452.00	449.00	445.00	441.00
7,580	7,600	479.00	476.00	472.00	468.00	465.00	461.00	457.00	454.00	450.00	447.00	443.00
7,600	7,620	481.00	477.00	473.00	470.00	466.00	463.00	459.00	455.00	452.00	448.00	445.00
7,620	7,640	482.00	479.00	475.00	471.00	468.00	464.00	461.00	457.00	453.00	450.00	446.00
7,640	7,660	484.00	480.00	477.00	473.00	469.00	466.00	462.00	458.00	455.00	451.00	448.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
7,660	7,680	485.00	482.00	478.00	474.00	471.00	467.00	464.00	460.00	456.00	453.00	449.00
7,680	7,700	487.00	483.00	480.00	476.00	472.00	469.00	465.00	461.00	458.00	454.00	451.00
7,700	7,720	488.00	485.00	481.00	477.00	474.00	470.00	467.00	463.00	459.00	456.00	452.00
7,720	7,740	490.00	486.00	483.00	479.00	475.00	472.00	468.00	464.00	461.00	457.00	454.00
7,740	7,760	491.00	488.00	484.00	481.00	477.00	473.00	470.00	466.00	462.00	459.00	455.00
7,760	7,780	493.00	489.00	486.00	482.00	478.00	475.00	471.00	468.00	464.00	460.00	457.00
7,780	7,800	494.00	491.00	487.00	484.00	480.00	476.00	473.00	469.00	465.00	462.00	458.00
7,800	7,820	496.00	492.00	489.00	485.00	481.00	478.00	474.00	471.00	467.00	463.00	460.00
7,820	7,840	497.00	494.00	490.00	487.00	483.00	479.00	476.00	472.00	468.00	465.00	461.00
7,840	7,860	499.00	495.00	492.00	488.00	484.00	481.00	477.00	474.00	470.00	466.00	463.00
7,860	7,880	500.00	497.00	493.00	490.00	486.00	482.00	479.00	475.00	472.00	468.00	464.00
7,880	7,900	502.00	498.00	495.00	491.00	488.00	484.00	480.00	477.00	473.00	469.00	466.00
7,900	7,920	504.00	500.00	496.00	493.00	489.00	485.00	482.00	478.00	475.00	471.00	467.00
7,920	7,940	505.00	501.00	498.00	494.00	491.00	487.00	483.00	480.00	476.00	472.00	469.00
7,940	7,960	507.00	503.00	499.00	496.00	492.00	488.00	485.00	481.00	478.00	474.00	470.00
7,960	7,980	508.00	504.00	501.00	497.00	494.00	490.00	486.00	483.00	479.00	475.00	472.00
7,980	8,000	510.00	506.00	502.00	499.00	495.00	492.00	488.00	484.00	481.00	477.00	473.00
8,000	8,020	511.00	508.00	504.00	500.00	497.00	493.00	489.00	486.00	482.00	479.00	475.00
8,020	8,040	513.00	509.00	505.00	502.00	498.00	495.00	491.00	487.00	484.00	480.00	476.00
8,040	8,060	514.00	511.00	507.00	503.00	500.00	496.00	492.00	489.00	485.00	482.00	478.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,060	8,080	516.00	512.00	508.00	505.00	501.00	498.00	494.00	490.00	487.00	483.00	479.00
8,080	8,100	517.00	514.00	510.00	506.00	503.00	499.00	495.00	492.00	488.00	485.00	481.00
8,100	8,120	519.00	515.00	511.00	508.00	504.00	501.00	497.00	493.00	490.00	486.00	483.00
8,120	8,140	520.00	517.00	513.00	509.00	506.00	502.00	499.00	495.00	491.00	488.00	484.00
8,140	8,160	522.00	518.00	515.00	511.00	507.00	504.00	500.00	496.00	493.00	489.00	486.00
8,160	8,180	523.00	520.00	516.00	512.00	509.00	505.00	502.00	498.00	494.00	491.00	487.00
8,180	8,200	525.00	521.00	518.00	514.00	510.00	507.00	503.00	499.00	496.00	492.00	489.00
8,200	8,220	526.00	523.00	519.00	515.00	512.00	508.00	505.00	501.00	497.00	494.00	490.00
8,220	8,240	528.00	524.00	521.00	517.00	513.00	510.00	506.00	502.00	499.00	495.00	492.00
8,240	8,260	529.00	526.00	522.00	519.00	515.00	511.00	508.00	504.00	500.00	497.00	493.00
8,260	8,280	531.00	527.00	524.00	520.00	516.00	513.00	509.00	506.00	502.00	498.00	495.00
8,280	8,300	532.00	529.00	525.00	522.00	518.00	514.00	511.00	507.00	503.00	500.00	496.00
8,300	8,320	534.00	530.00	527.00	523.00	519.00	516.00	512.00	509.00	505.00	501.00	498.00
8,320	8,340	535.00	532.00	528.00	525.00	521.00	517.00	514.00	510.00	506.00	503.00	499.00
8,340	8,360	537.00	533.00	530.00	526.00	522.00	519.00	515.00	512.00	508.00	504.00	501.00
8,360	8,380	538.00	535.00	531.00	528.00	524.00	520.00	517.00	513.00	510.00	506.00	502.00
8,380	8,400	540.00	536.00	533.00	529.00	526.00	522.00	518.00	515.00	511.00	507.00	504.00
8,400	8,420	542.00	538.00	534.00	531.00	527.00	523.00	520.00	516.00	513.00	509.00	505.00
8,420	8,440	543.00	539.00	536.00	532.00	529.00	525.00	521.00	518.00	514.00	510.00	507.00
8,440	8,460	545.00	541.00	537.00	534.00	530.00	526.00	523.00	519.00	516.00	512.00	508.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
8,460	8,480	546.00	542.00	539.00	535.00	532.00	528.00	524.00	521.00	517.00	513.00	510.00
8,480	8,500	548.00	544.00	540.00	537.00	533.00	530.00	526.00	522.00	519.00	515.00	511.00
8,500	8,520	549.00	546.00	542.00	538.00	535.00	531.00	527.00	524.00	520.00	517.00	513.00
8,520	8,540	551.00	547.00	543.00	540.00	536.00	533.00	529.00	525.00	522.00	518.00	514.00
8,540	8,560	552.00	549.00	545.00	541.00	538.00	534.00	530.00	527.00	523.00	520.00	516.00
8,560	8,580	554.00	550.00	546.00	543.00	539.00	536.00	532.00	528.00	525.00	521.00	517.00
8,580	8,600	555.00	552.00	548.00	544.00	541.00	537.00	533.00	530.00	526.00	523.00	519.00
8,600	8,620	557.00	553.00	549.00	546.00	542.00	539.00	535.00	531.00	528.00	524.00	521.00
8,620	8,640	558.00	555.00	551.00	547.00	544.00	540.00	537.00	533.00	529.00	526.00	522.00
8,640	8,660	560.00	556.00	553.00	549.00	545.00	542.00	538.00	534.00	531.00	527.00	524.00
8,660	8,680	561.00	558.00	554.00	550.00	547.00	543.00	540.00	536.00	532.00	529.00	525.00
8,680	8,700	563.00	559.00	556.00	552.00	548.00	545.00	541.00	537.00	534.00	530.00	527.00
8,700	8,720	564.00	561.00	557.00	553.00	550.00	546.00	543.00	539.00	535.00	532.00	528.00
8,720	8,740	566.00	562.00	559.00	555.00	551.00	548.00	544.00	540.00	537.00	533.00	530.00
8,740	8,760	567.00	564.00	560.00	557.00	553.00	549.00	546.00	542.00	538.00	535.00	531.00
8,760	8,780	569.00	565.00	562.00	558.00	554.00	551.00	547.00	544.00	540.00	536.00	533.00
8,780	8,800	570.00	567.00	563.00	560.00	556.00	552.00	549.00	545.00	541.00	538.00	534.00
8,800	8,820	572.00	568.00	565.00	561.00	557.00	554.00	550.00	547.00	543.00	539.00	536.00
8,820	8,840	573.00	570.00	566.00	563.00	559.00	555.00	552.00	548.00	544.00	541.00	537.00
8,840	8,860	575.00	571.00	568.00	564.00	560.00	557.00	553.00	550.00	546.00	542.00	539.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b><i>Semimonthly</i> PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b><i>Married Persons</i></b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,860	8,880	576.00	573.00	569.00	566.00	562.00	558.00	555.00	551.00	548.00	544.00	540.00
8,880	8,900	578.00	574.00	571.00	567.00	564.00	560.00	556.00	553.00	549.00	545.00	542.00
8,900	8,920	580.00	576.00	572.00	569.00	565.00	561.00	558.00	554.00	551.00	547.00	543.00
8,920	8,940	581.00	577.00	574.00	570.00	567.00	563.00	559.00	556.00	552.00	548.00	545.00
8,940	8,960	583.00	579.00	575.00	572.00	568.00	564.00	561.00	557.00	554.00	550.00	546.00
8,960	8,980	584.00	580.00	577.00	573.00	570.00	566.00	562.00	559.00	555.00	551.00	548.00
8,980	9,000	586.00	582.00	578.00	575.00	571.00	568.00	564.00	560.00	557.00	553.00	549.00
9,000	9,020	587.00	584.00	580.00	576.00	573.00	569.00	565.00	562.00	558.00	555.00	551.00
9,020	9,040	589.00	585.00	581.00	578.00	574.00	571.00	567.00	563.00	560.00	556.00	552.00
9,040	9,060	590.00	587.00	583.00	579.00	576.00	572.00	568.00	565.00	561.00	558.00	554.00
9,060	9,080	592.00	588.00	584.00	581.00	577.00	574.00	570.00	566.00	563.00	559.00	555.00
9,080	9,100	593.00	590.00	586.00	582.00	579.00	575.00	571.00	568.00	564.00	561.00	557.00
9,100	9,120	595.00	591.00	587.00	584.00	580.00	577.00	573.00	569.00	566.00	562.00	559.00
9,120	9,140	596.00	593.00	589.00	585.00	582.00	578.00	575.00	571.00	567.00	564.00	560.00
9,140	9,160	598.00	594.00	591.00	587.00	583.00	580.00	576.00	572.00	569.00	565.00	562.00
9,160	9,180	599.00	596.00	592.00	588.00	585.00	581.00	578.00	574.00	570.00	567.00	563.00
9,180	9,200	601.00	597.00	594.00	590.00	586.00	583.00	579.00	575.00	572.00	568.00	565.00
9,200	9,220	602.00	599.00	595.00	591.00	588.00	584.00	581.00	577.00	573.00	570.00	566.00
9,220	9,240	604.00	600.00	597.00	593.00	589.00	586.00	582.00	578.00	575.00	571.00	568.00
9,240	9,260	605.00	602.00	598.00	595.00	591.00	587.00	584.00	580.00	576.00	573.00	569.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
9,260	9,280	607.00	603.00	600.00	596.00	592.00	589.00	585.00	582.00	578.00	574.00	571.00
9,280	9,300	608.00	605.00	601.00	598.00	594.00	590.00	587.00	583.00	579.00	576.00	572.00
9,300	9,320	610.00	606.00	603.00	599.00	595.00	592.00	588.00	585.00	581.00	577.00	574.00
9,320	9,340	611.00	608.00	604.00	601.00	597.00	593.00	590.00	586.00	582.00	579.00	575.00
9,340	9,360	613.00	609.00	606.00	602.00	598.00	595.00	591.00	588.00	584.00	580.00	577.00
9,360	9,380	614.00	611.00	607.00	604.00	600.00	596.00	593.00	589.00	586.00	582.00	578.00
9,380	9,400	616.00	612.00	609.00	605.00	602.00	598.00	594.00	591.00	587.00	583.00	580.00
9,400	9,420	618.00	614.00	610.00	607.00	603.00	599.00	596.00	592.00	589.00	585.00	581.00
9,420	9,440	619.00	615.00	612.00	608.00	605.00	601.00	597.00	594.00	590.00	586.00	583.00
9,440	9,460	621.00	617.00	613.00	610.00	606.00	602.00	599.00	595.00	592.00	588.00	584.00
9,460	9,480	622.00	618.00	615.00	611.00	608.00	604.00	600.00	597.00	593.00	589.00	586.00
9,480	9,500	624.00	620.00	616.00	613.00	609.00	606.00	602.00	598.00	595.00	591.00	587.00
9,500	9,520	625.00	622.00	618.00	614.00	611.00	607.00	603.00	600.00	596.00	593.00	589.00
9,520	9,540	627.00	623.00	619.00	616.00	612.00	609.00	605.00	601.00	598.00	594.00	590.00
9,540	9,560	628.00	625.00	621.00	617.00	614.00	610.00	606.00	603.00	599.00	596.00	592.00
9,560	9,580	630.00	626.00	622.00	619.00	615.00	612.00	608.00	604.00	601.00	597.00	593.00
9,580	9,600	631.00	628.00	624.00	620.00	617.00	613.00	609.00	606.00	602.00	599.00	595.00
9,600	9,620	633.00	629.00	625.00	622.00	618.00	615.00	611.00	607.00	604.00	600.00	597.00
9,620	9,640	634.00	631.00	627.00	623.00	620.00	616.00	613.00	609.00	605.00	602.00	598.00
9,640	9,660	636.00	632.00	629.00	625.00	621.00	618.00	614.00	610.00	607.00	603.00	600.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Semimonthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
9,660	9,680	637.00	634.00	630.00	626.00	623.00	619.00	616.00	612.00	608.00	605.00	601.00
9,680	9,700	639.00	635.00	632.00	628.00	624.00	621.00	617.00	613.00	610.00	606.00	603.00
9,700	9,720	640.00	637.00	633.00	629.00	626.00	622.00	619.00	615.00	611.00	608.00	604.00
9,720	9,740	642.00	638.00	635.00	631.00	627.00	624.00	620.00	616.00	613.00	609.00	606.00
9,740	9,760	643.00	640.00	636.00	633.00	629.00	625.00	622.00	618.00	614.00	611.00	607.00
9,760	9,780	645.00	641.00	638.00	634.00	630.00	627.00	623.00	620.00	616.00	612.00	609.00
9,780	9,800	646.00	643.00	639.00	636.00	632.00	628.00	625.00	621.00	617.00	614.00	610.00
9,800	9,820	648.00	644.00	641.00	637.00	633.00	630.00	626.00	623.00	619.00	615.00	612.00
9,820	9,840	649.00	646.00	642.00	639.00	635.00	631.00	628.00	624.00	620.00	617.00	613.00
9,840	9,860	651.00	647.00	644.00	640.00	636.00	633.00	629.00	626.00	622.00	618.00	615.00
9,860	9,880	652.00	649.00	645.00	642.00	638.00	634.00	631.00	627.00	624.00	620.00	616.00
9,880	9,900	654.00	650.00	647.00	643.00	640.00	636.00	632.00	629.00	625.00	621.00	618.00
9,900	9,920	656.00	652.00	648.00	645.00	641.00	637.00	634.00	630.00	627.00	623.00	619.00
9,920	9,940	657.00	653.00	650.00	646.00	643.00	639.00	635.00	632.00	628.00	624.00	621.00
9,940	9,960	659.00	655.00	651.00	648.00	644.00	640.00	637.00	633.00	630.00	626.00	622.00
9,960	9,980	660.00	656.00	653.00	649.00	646.00	642.00	638.00	635.00	631.00	627.00	624.00
9,980	10,000	662.00	658.00	654.00	651.00	647.00	644.00	640.00	636.00	633.00	629.00	625.00
10,000	10,020	663.00	660.00	656.00	652.00	649.00	645.00	641.00	638.00	634.00	631.00	627.00
10,020	10,040	665.00	661.00	657.00	654.00	650.00	647.00	643.00	639.00	636.00	632.00	628.00
10,040	10,060	666.00	663.00	659.00	655.00	652.00	648.00	644.00	641.00	637.00	634.00	630.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,060	10,080	668.00	664.00	660.00	657.00	653.00	650.00	646.00	642.00	639.00	635.00	631.00
10,080	10,100	669.00	666.00	662.00	658.00	655.00	651.00	647.00	644.00	640.00	637.00	633.00
10,100	10,120	671.00	667.00	663.00	660.00	656.00	653.00	649.00	645.00	642.00	638.00	635.00
10,120	10,140	672.00	669.00	665.00	661.00	658.00	654.00	651.00	647.00	643.00	640.00	636.00
10,140	10,160	674.00	670.00	667.00	663.00	659.00	656.00	652.00	648.00	645.00	641.00	638.00
10,160	10,180	675.00	672.00	668.00	664.00	661.00	657.00	654.00	650.00	646.00	643.00	639.00
10,180	10,200	677.00	673.00	670.00	666.00	662.00	659.00	655.00	651.00	648.00	644.00	641.00
10,200	10,220	678.00	675.00	671.00	667.00	664.00	660.00	657.00	653.00	649.00	646.00	642.00
10,220	10,240	680.00	676.00	673.00	669.00	665.00	662.00	658.00	654.00	651.00	647.00	644.00
10,240	10,260	681.00	678.00	674.00	671.00	667.00	663.00	660.00	656.00	652.00	649.00	645.00
10,260	10,280	683.00	679.00	676.00	672.00	668.00	665.00	661.00	658.00	654.00	650.00	647.00
10,280	10,300	684.00	681.00	677.00	674.00	670.00	666.00	663.00	659.00	655.00	652.00	648.00
10,300	10,320	686.00	682.00	679.00	675.00	671.00	668.00	664.00	661.00	657.00	653.00	650.00
10,320	10,340	687.00	684.00	680.00	677.00	673.00	669.00	666.00	662.00	658.00	655.00	651.00
10,340	10,360	689.00	685.00	682.00	678.00	674.00	671.00	667.00	664.00	660.00	656.00	653.00
10,360	10,380	690.00	687.00	683.00	680.00	676.00	672.00	669.00	665.00	662.00	658.00	654.00
10,380	10,400	692.00	688.00	685.00	681.00	678.00	674.00	670.00	667.00	663.00	659.00	656.00
10,400	10,420	694.00	690.00	686.00	683.00	679.00	675.00	672.00	668.00	665.00	661.00	657.00
10,420	10,440	695.00	691.00	688.00	684.00	681.00	677.00	673.00	670.00	666.00	662.00	659.00
10,440	10,460	697.00	693.00	689.00	686.00	682.00	678.00	675.00	671.00	668.00	664.00	660.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,460	10,480	698.00	694.00	691.00	687.00	684.00	680.00	676.00	673.00	669.00	665.00	662.00
10,480	10,500	700.00	696.00	692.00	689.00	685.00	682.00	678.00	674.00	671.00	667.00	663.00
10,500	10,520	701.00	698.00	694.00	690.00	687.00	683.00	679.00	676.00	672.00	669.00	665.00
10,520	10,540	703.00	699.00	695.00	692.00	688.00	685.00	681.00	677.00	674.00	670.00	666.00
10,540	10,560	704.00	701.00	697.00	693.00	690.00	686.00	682.00	679.00	675.00	672.00	668.00
10,560	10,580	706.00	702.00	698.00	695.00	691.00	688.00	684.00	680.00	677.00	673.00	669.00
10,580	10,600	708.00	704.00	700.00	696.00	693.00	689.00	685.00	682.00	678.00	675.00	671.00
10,600	10,620	709.00	705.00	702.00	698.00	694.00	691.00	687.00	683.00	680.00	676.00	673.00
10,620	10,640	711.00	707.00	703.00	699.00	696.00	692.00	689.00	685.00	681.00	678.00	674.00
10,640	10,660	712.00	708.00	705.00	701.00	697.00	694.00	690.00	686.00	683.00	679.00	676.00
10,660	10,680	714.00	710.00	706.00	703.00	699.00	695.00	692.00	688.00	684.00	681.00	677.00
10,680	10,700	715.00	712.00	708.00	704.00	700.00	697.00	693.00	689.00	686.00	682.00	679.00
10,700	10,720	717.00	713.00	709.00	706.00	702.00	698.00	695.00	691.00	687.00	684.00	680.00
10,720	10,740	719.00	715.00	711.00	707.00	704.00	700.00	696.00	692.00	689.00	685.00	682.00
10,740	10,760	720.00	716.00	713.00	709.00	705.00	701.00	698.00	694.00	690.00	687.00	683.00
10,760	10,780	722.00	718.00	714.00	710.00	707.00	703.00	699.00	696.00	692.00	688.00	685.00
10,780	10,800	723.00	720.00	716.00	712.00	708.00	704.00	701.00	697.00	693.00	690.00	686.00
10,800	10,820	725.00	721.00	717.00	714.00	710.00	706.00	702.00	699.00	695.00	691.00	688.00
10,820	10,840	726.00	723.00	719.00	715.00	711.00	708.00	704.00	700.00	696.00	693.00	689.00
10,840	10,860	728.00	724.00	721.00	717.00	713.00	709.00	705.00	702.00	698.00	694.00	691.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Semimonthly</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Married Persons</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
10,860	10,880	730.00	726.00	722.00	718.00	715.00	711.00	707.00	703.00	700.00	696.00	692.00
10,880	10,900	731.00	727.00	724.00	720.00	716.00	712.00	709.00	705.00	701.00	697.00	694.00
10,900	10,920	733.00	729.00	725.00	722.00	718.00	714.00	710.00	706.00	703.00	699.00	695.00
10,920	10,940	734.00	731.00	727.00	723.00	719.00	716.00	712.00	708.00	704.00	700.00	697.00
10,940	10,960	736.00	732.00	728.00	725.00	721.00	717.00	713.00	710.00	706.00	702.00	698.00
10,960	10,980	738.00	734.00	730.00	726.00	722.00	719.00	715.00	711.00	707.00	704.00	700.00
10,980	11,000	739.00	735.00	732.00	728.00	724.00	720.00	717.00	713.00	709.00	705.00	701.00
		7.9% of excess over \$11,000 plus										
11,000	& over	740.00	736.00	732.00	729.00	725.00	721.00	717.00	714.00	710.00	706.00	702.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	2	0	0	0	0	0	0	0	0	0	0
260	280	2	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	0	0	0	0	0	0	0	0	0
320	340	3	1	0	0	0	0	0	0	0	0	0
340	360	3	2	0	0	0	0	0	0	0	0	0
360	380	3	2	1	0	0	0	0	0	0	0	0
380	400	4	2	1	0	0	0	0	0	0	0	0
400	420	4	2	1	0	0	0	0	0	0	0	0
420	440	4	3	1	0	0	0	0	0	0	0	0
440	460	4	3	2	0	0	0	0	0	0	0	0
460	480	5	3	2	1	0	0	0	0	0	0	0
480	500	5	4	2	1	0	0	0	0	0	0	0
500	520	5	4	3	1	0	0	0	0	0	0	0
520	540	5	4	3	1	0	0	0	0	0	0	0

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
540	560	6	4	3	2	0	0	0	0	0	0	0
560	580	6	5	3	2	1	0	0	0	0	0	0
580	600	6	5	4	2	1	0	0	0	0	0	0
600	620	7	5	4	3	1	0	0	0	0	0	0
620	640	7	6	4	3	2	0	0	0	0	0	0
640	660	7	6	5	3	2	1	0	0	0	0	0
660	680	7	6	5	3	2	1	0	0	0	0	0
680	700	8	6	5	4	2	1	0	0	0	0	0
700	720	8	7	5	4	3	1	0	0	0	0	0
720	740	8	7	6	4	3	2	0	0	0	0	0
740	760	9	7	6	5	3	2	1	0	0	0	0
760	780	9	8	6	5	4	2	1	0	0	0	0
780	800	9	8	6	5	4	2	1	0	0	0	0
800	820	9	8	7	5	4	3	1	0	0	0	0
820	840	10	8	7	6	4	3	2	0	0	0	0
840	860	10	9	7	6	5	3	2	1	0	0	0
860	880	10	9	8	6	5	4	2	1	0	0	0
880	900	11	9	8	7	5	4	3	1	0	0	0
900	920	11	9	8	7	5	4	3	1	0	0	0
920	940	11	10	8	7	6	4	3	2	0	0	0

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
940	960	12	10	9	7	6	5	3	2	1	0	0
960	980	12	10	9	8	6	5	4	2	1	0	0
980	1,000	13	11	9	8	7	5	4	3	1	0	0
1,000	1,020	14	11	10	8	7	6	4	3	2	0	0
1,020	1,040	14	11	10	8	7	6	4	3	2	0	0
1,040	1,060	15	12	10	9	7	6	5	3	2	1	0
1,060	1,080	15	12	10	9	8	6	5	4	2	1	0
1,080	1,100	16	13	11	9	8	7	5	4	3	1	0
1,100	1,120	17	14	11	10	8	7	6	4	3	2	0
1,120	1,140	17	14	11	10	9	7	6	5	3	2	1
1,140	1,160	18	15	12	10	9	8	6	5	3	2	1
1,160	1,180	19	16	13	10	9	8	6	5	4	2	1
1,180	1,200	19	16	13	11	9	8	7	5	4	3	1
1,200	1,220	20	17	14	11	10	8	7	6	4	3	2
1,220	1,240	21	18	14	11	10	9	7	6	5	3	2
1,240	1,260	21	18	15	12	10	9	8	6	5	4	2
1,260	1,280	22	19	16	13	11	9	8	7	5	4	3
1,280	1,300	22	19	16	13	11	9	8	7	5	4	3
1,300	1,320	23	20	17	14	11	10	8	7	6	4	3
1,320	1,340	24	21	18	15	12	10	9	7	6	5	3

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,340	1,360	25	21	18	15	12	10	9	8	6	5	4
1,360	1,380	26	22	19	16	13	11	9	8	7	5	4
1,380	1,400	27	23	20	17	13	11	10	8	7	6	4
1,400	1,420	28	23	20	17	14	11	10	8	7	6	4
1,420	1,440	29	24	21	18	15	12	10	9	7	6	5
1,440	1,460	30	25	21	18	15	12	10	9	8	6	5
1,460	1,480	31	26	22	19	16	13	11	9	8	7	5
1,480	1,500	32	27	23	20	17	14	11	10	8	7	6
1,500	1,520	33	28	23	20	17	14	11	10	9	7	6
1,520	1,540	35	29	24	21	18	15	12	10	9	7	6
1,540	1,560	36	30	25	22	19	16	12	10	9	8	6
1,560	1,580	37	32	26	22	19	16	13	11	9	8	7
1,580	1,600	38	33	27	23	20	17	14	11	10	8	7
1,600	1,620	39	34	29	24	21	17	14	11	10	9	7
1,620	1,640	40	35	30	24	21	18	15	12	10	9	8
1,640	1,660	41	36	31	25	22	19	16	13	10	9	8
1,660	1,680	42	37	32	27	22	19	16	13	11	9	8
1,680	1,700	43	38	33	28	23	20	17	14	11	10	8
1,700	1,720	44	39	34	29	24	21	18	15	12	10	9
1,720	1,740	46	40	35	30	25	21	18	15	12	10	9

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,740	1,760	47	41	36	31	26	22	19	16	13	11	9
1,760	1,780	48	43	37	32	27	23	20	16	13	11	10
1,780	1,800	49	44	38	33	28	23	20	17	14	11	10
1,800	1,820	51	45	40	34	29	24	21	18	15	12	10
1,820	1,840	52	46	41	35	30	25	21	18	15	12	10
1,840	1,860	53	47	42	36	31	26	22	19	16	13	11
1,860	1,880	54	48	43	38	32	27	23	20	17	14	11
1,880	1,900	56	50	44	39	33	28	23	20	17	14	11
1,900	1,920	57	51	45	40	35	29	24	21	18	15	12
1,920	1,940	58	52	46	41	36	30	25	22	19	16	12
1,940	1,960	60	53	47	42	37	31	26	22	19	16	13
1,960	1,980	61	55	49	43	38	33	27	23	20	17	14
1,980	2,000	62	56	50	44	39	34	28	24	20	17	14
2,000	2,020	63	57	51	45	40	35	30	24	21	18	15
2,020	2,040	65	59	53	46	41	36	31	25	22	19	16
2,040	2,060	66	60	54	48	42	37	32	26	22	19	16
2,060	2,080	67	61	55	49	43	38	33	28	23	20	17
2,080	2,100	69	62	56	50	44	39	34	29	24	21	18
2,100	2,120	70	64	58	52	46	40	35	30	25	21	18
2,120	2,140	71	65	59	53	47	41	36	31	26	22	19

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,140	2,160	72	66	60	54	48	42	37	32	27	23	19
2,160	2,180	74	68	61	55	49	44	38	33	28	23	20
2,180	2,200	75	69	63	57	51	45	39	34	29	24	21
2,200	2,220	77	70	64	58	52	46	41	35	30	25	21
2,220	2,240	78	71	65	59	53	47	42	36	31	26	22
2,240	2,260	79	73	67	60	54	48	43	37	32	27	23
2,260	2,280	81	74	68	62	56	50	44	39	33	28	23
2,280	2,300	82	75	69	63	57	51	45	40	34	29	24
2,300	2,320	83	77	70	64	58	52	46	41	36	30	25
2,320	2,340	85	78	72	66	60	53	47	42	37	31	26
2,340	2,360	86	80	73	67	61	55	49	43	38	32	27
2,360	2,380	87	81	74	68	62	56	50	44	39	34	28
2,380	2,400	89	82	76	69	63	57	51	45	40	35	29
2,400	2,420	90	84	77	71	65	59	52	46	41	36	31
2,420	2,440	91	85	79	72	66	60	54	48	42	37	32
2,440	2,460	93	86	80	73	67	61	55	49	43	38	33
2,460	2,480	94	88	81	75	68	62	56	50	44	39	34
2,480	2,500	96	89	83	76	70	64	58	51	45	40	35
2,500	2,520	97	90	84	77	71	65	59	53	47	41	36
2,520	2,540	98	92	85	79	72	66	60	54	48	42	37

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,540	2,560	100	93	87	80	74	67	61	55	49	43	38
2,560	2,580	101	95	88	82	75	69	63	57	50	45	39
2,580	2,600	102	96	89	83	76	70	64	58	52	46	40
2,600	2,620	104	97	91	84	78	71	65	59	53	47	42
2,620	2,640	105	99	92	86	79	73	67	60	54	48	43
2,640	2,660	106	100	93	87	81	74	68	62	56	49	44
2,660	2,680	108	101	95	88	82	75	69	63	57	51	45
2,680	2,700	109	103	96	90	83	77	70	64	58	52	46
2,700	2,720	111	104	98	91	85	78	72	66	59	53	47
2,720	2,740	112	105	99	92	86	79	73	67	61	55	49
2,740	2,760	113	107	100	94	87	81	74	68	62	56	50
2,760	2,780	115	108	102	95	89	82	76	69	63	57	51
2,780	2,800	116	109	103	97	90	84	77	71	65	58	52
2,800	2,820	117	111	104	98	91	85	78	72	66	60	54
2,820	2,840	119	112	106	99	93	86	80	73	67	61	55
2,840	2,860	120	114	107	101	94	88	81	75	68	62	56
2,860	2,880	121	115	108	102	95	89	83	76	70	64	57
2,880	2,900	123	116	110	103	97	90	84	77	71	65	59
2,900	2,920	124	118	111	105	98	92	85	79	72	66	60
2,920	2,940	125	119	113	106	100	93	87	80	74	67	61

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,940	2,960	127	120	114	107	101	94	88	81	75	69	63
2,960	2,980	128	122	115	109	102	96	89	83	76	70	64
2,980	3,000	130	123	117	110	104	97	91	84	78	71	65
3,000	3,020	131	124	118	111	105	99	92	86	79	73	66
3,020	3,040	132	126	119	113	106	100	93	87	80	74	68
3,040	3,060	134	127	121	114	108	101	95	88	82	75	69
3,060	3,080	135	129	122	116	109	103	96	90	83	77	70
3,080	3,100	136	130	123	117	110	104	97	91	85	78	72
3,100	3,120	138	131	125	118	112	105	99	92	86	79	73
3,120	3,140	139	133	126	120	113	107	100	94	87	81	74
3,140	3,160	141	134	127	121	115	108	102	95	89	82	76
3,160	3,180	142	135	129	122	116	109	103	96	90	83	77
3,180	3,200	143	137	130	124	117	111	104	98	91	85	78
3,200	3,220	145	138	132	125	119	112	106	99	93	86	80
3,220	3,240	146	139	133	126	120	113	107	101	94	88	81
3,240	3,260	148	141	134	128	121	115	108	102	95	89	82
3,260	3,280	149	142	136	129	123	116	110	103	97	90	84
3,280	3,300	151	144	137	131	124	118	111	105	98	92	85
3,300	3,320	152	145	138	132	125	119	112	106	99	93	87
3,320	3,340	153	147	140	133	127	120	114	107	101	94	88



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,340	3,360	155	148	141	135	128	122	115	109	102	96	89
3,360	3,380	156	149	143	136	129	123	117	110	104	97	91
3,380	3,400	158	151	144	137	131	124	118	111	105	98	92
3,400	3,420	159	152	145	139	132	126	119	113	106	100	93
3,420	3,440	161	154	147	140	134	127	121	114	108	101	95
3,440	3,460	162	155	148	142	135	128	122	115	109	103	96
3,460	3,480	164	157	150	143	136	130	123	117	110	104	97
3,480	3,500	165	158	151	144	138	131	125	118	112	105	99
3,500	3,520	166	160	153	146	139	133	126	120	113	107	100
3,520	3,540	168	161	154	147	140	134	127	121	114	108	101
3,540	3,560	169	162	156	149	142	135	129	122	116	109	103
3,560	3,580	171	164	157	150	143	137	130	124	117	111	104
3,580	3,600	172	165	158	152	145	138	131	125	119	112	106
3,600	3,620	174	167	160	153	146	139	133	126	120	113	107
3,620	3,640	175	168	161	154	148	141	134	128	121	115	108
3,640	3,660	177	170	163	156	149	142	136	129	123	116	110
3,660	3,680	178	171	164	157	150	144	137	130	124	117	111
3,680	3,700	179	173	166	159	152	145	138	132	125	119	112
3,700	3,720	181	174	167	160	153	147	140	133	127	120	114
3,720	3,740	182	175	169	162	155	148	141	135	128	122	115

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,740	3,760	184	177	170	163	156	149	143	136	129	123	116
3,760	3,780	185	178	171	165	158	151	144	137	131	124	118
3,780	3,800	187	180	173	166	159	152	145	139	132	126	119
3,800	3,820	188	181	174	167	161	154	147	140	133	127	121
3,820	3,840	189	183	176	169	162	155	148	141	135	128	122
3,840	3,860	191	184	177	170	163	157	150	143	136	130	123
3,860	3,880	192	185	179	172	165	158	151	144	138	131	125
3,880	3,900	194	187	180	173	166	159	153	146	139	132	126
3,900	3,920	195	188	181	175	168	161	154	147	140	134	127
3,920	3,940	197	190	183	176	169	162	155	149	142	135	129
3,940	3,960	198	191	184	178	171	164	157	150	143	137	130
3,960	3,980	200	193	186	179	172	165	158	151	145	138	131
3,980	4,000	201	194	187	180	174	167	160	153	146	139	133
4,000	4,020	202	196	189	182	175	168	161	154	148	141	134
4,020	4,040	204	197	190	183	176	170	163	156	149	142	135
4,040	4,060	205	198	192	185	178	171	164	157	150	144	137
4,060	4,080	207	200	193	186	179	172	166	159	152	145	138
4,080	4,100	208	201	194	188	181	174	167	160	153	146	140
4,100	4,120	210	203	196	189	182	175	168	162	155	148	141
4,120	4,140	211	204	197	190	184	177	170	163	156	149	142

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,140	4,160	213	206	199	192	185	178	171	164	158	151	144
4,160	4,180	214	207	200	193	186	180	173	166	159	152	145
4,180	4,200	216	209	202	195	188	181	174	167	160	154	147
4,200	4,220	217	210	203	196	189	183	176	169	162	155	148
4,220	4,240	219	211	205	198	191	184	177	170	163	156	150
4,240	4,260	220	213	206	199	192	185	179	172	165	158	151
4,260	4,280	222	214	207	201	194	187	180	173	166	159	153
4,280	4,300	223	216	209	202	195	188	181	175	168	161	154
4,300	4,320	225	217	210	203	197	190	183	176	169	162	155
4,320	4,340	226	219	212	205	198	191	184	177	171	164	157
4,340	4,360	228	221	213	206	199	193	186	179	172	165	158
4,360	4,380	229	222	215	208	201	194	187	180	173	167	160
4,380	4,400	231	224	216	209	202	195	189	182	175	168	161
4,400	4,420	232	225	218	211	204	197	190	183	176	169	163
4,420	4,440	234	227	219	212	205	198	191	185	178	171	164
4,440	4,460	235	228	221	214	207	200	193	186	179	172	165
4,460	4,480	237	230	222	215	208	201	194	187	181	174	167
4,480	4,500	238	231	224	217	210	203	196	189	182	175	168
4,500	4,520	240	233	225	218	211	204	197	190	184	177	170
4,520	4,540	241	234	227	220	212	206	199	192	185	178	171

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,540	4,560	243	236	228	221	214	207	200	193	186	180	173
4,560	4,580	244	237	230	223	215	208	202	195	188	181	174
4,580	4,600	246	239	231	224	217	210	203	196	189	182	176
4,600	4,620	248	240	233	226	219	211	204	198	191	184	177
4,620	4,640	249	242	235	227	220	213	206	199	192	185	178
4,640	4,660	251	243	236	229	222	214	207	200	194	187	180
4,660	4,680	252	245	238	230	223	216	209	202	195	188	181
4,680	4,700	254	246	239	232	225	217	210	203	196	190	183
4,700	4,720	255	248	241	233	226	219	212	205	198	191	184
4,720	4,740	257	249	242	235	228	220	213	206	199	192	186
4,740	4,760	258	251	244	236	229	222	215	208	201	194	187
4,760	4,780	260	252	245	238	231	223	216	209	202	195	189
4,780	4,800	261	254	247	239	232	225	218	211	204	197	190
4,800	4,820	263	255	248	241	234	226	219	212	205	198	191
4,820	4,840	264	257	250	242	235	228	221	214	207	200	193
4,840	4,860	266	259	251	244	237	230	222	215	208	201	194
4,860	4,880	267	260	253	246	238	231	224	217	209	203	196
4,880	4,900	269	262	254	247	240	233	225	218	211	204	197
4,900	4,920	270	263	256	249	241	234	227	220	212	205	199
4,920	4,940	272	265	257	250	243	236	228	221	214	207	200

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,940	4,960	273	266	259	252	244	237	230	223	215	208	201
4,960	4,980	275	268	260	253	246	239	231	224	217	210	203
4,980	5,000	276	269	262	255	247	240	233	226	218	211	204
5,000	5,020	278	271	263	256	249	242	234	227	220	213	206
5,020	5,040	279	272	265	258	250	243	236	229	221	214	207
5,040	5,060	281	274	266	259	252	245	237	230	223	216	209
5,060	5,080	282	275	268	261	253	246	239	232	225	217	210
5,080	5,100	284	277	269	262	255	248	241	233	226	219	212
5,100	5,120	286	278	271	264	257	249	242	235	228	220	213
5,120	5,140	287	280	273	265	258	251	244	236	229	222	215
5,140	5,160	289	281	274	267	260	252	245	238	231	223	216
5,160	5,180	290	283	276	268	261	254	247	239	232	225	218
5,180	5,200	292	284	277	270	263	255	248	241	234	226	219
5,200	5,220	293	286	279	271	264	257	250	242	235	228	221
5,220	5,240	295	287	280	273	266	258	251	244	237	229	222
5,240	5,260	296	289	282	274	267	260	253	245	238	231	224
5,260	5,280	298	290	283	276	269	261	254	247	240	232	225
5,280	5,300	299	292	285	277	270	263	256	248	241	234	227
5,300	5,320	301	293	286	279	272	264	257	250	243	236	228
5,320	5,340	302	295	288	280	273	266	259	252	244	237	230

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,340	5,360	304	297	289	282	275	268	260	253	246	239	231
5,360	5,380	305	298	291	284	276	269	262	255	247	240	233
5,380	5,400	307	300	292	285	278	271	263	256	249	242	234
5,400	5,420	308	301	294	287	279	272	265	258	250	243	236
5,420	5,440	310	303	295	288	281	274	266	259	252	245	237
5,440	5,460	311	304	297	290	282	275	268	261	253	246	239
5,460	5,480	313	306	298	291	284	277	269	262	255	248	240
5,480	5,500	314	307	300	293	285	278	271	264	256	249	242
5,500	5,520	316	309	301	294	287	280	272	265	258	251	243
5,520	5,540	317	310	303	296	288	281	274	267	259	252	245
5,540	5,560	319	312	304	297	290	283	275	268	261	254	246
5,560	5,580	320	313	306	299	291	284	277	270	263	255	248
5,580	5,600	322	315	307	300	293	286	279	271	264	257	250
5,600	5,620	324	316	309	302	295	287	280	273	266	258	251
5,620	5,640	325	318	311	303	296	289	282	274	267	260	253
5,640	5,660	327	319	312	305	298	290	283	276	269	261	254
5,660	5,680	328	321	314	306	299	292	285	277	270	263	256
5,680	5,700	330	322	315	308	301	293	286	279	272	264	257
5,700	5,720	331	324	317	309	302	295	288	280	273	266	259
5,720	5,740	333	325	318	311	304	296	289	282	275	267	260

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,740	5,760	334	327	320	312	305	298	291	283	276	269	262
5,760	5,780	336	328	321	314	307	299	292	285	278	270	263
5,780	5,800	337	330	323	315	308	301	294	286	279	272	265
5,800	5,820	339	331	324	317	310	302	295	288	281	274	266
5,820	5,840	340	333	326	318	311	304	297	290	282	275	268
5,840	5,860	342	335	327	320	313	306	298	291	284	277	269
5,860	5,880	343	336	329	322	314	307	300	293	285	278	271
5,880	5,900	345	338	330	323	316	309	301	294	287	280	272
5,900	5,920	346	339	332	325	317	310	303	296	288	281	274
5,920	5,940	348	341	333	326	319	312	304	297	290	283	275
5,940	5,960	349	342	335	328	320	313	306	299	291	284	277
5,960	5,980	351	344	336	329	322	315	307	300	293	286	278
5,980	6,000	352	345	338	331	323	316	309	302	294	287	280
6,000	6,020	354	347	339	332	325	318	310	303	296	289	281
6,020	6,040	355	348	341	334	326	319	312	305	297	290	283
6,040	6,060	357	350	342	335	328	321	313	306	299	292	284
6,060	6,080	358	351	344	337	329	322	315	308	301	293	286
6,080	6,100	360	353	345	338	331	324	317	309	302	295	288
6,100	6,120	362	354	347	340	333	325	318	311	304	296	289
6,120	6,140	363	356	349	341	334	327	320	312	305	298	291

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,140	6,160	365	357	350	343	336	328	321	314	307	299	292
6,160	6,180	366	359	352	344	337	330	323	315	308	301	294
6,180	6,200	368	360	353	346	339	331	324	317	310	302	295
6,200	6,220	369	362	355	347	340	333	326	318	311	304	297
6,220	6,240	371	363	356	349	342	334	327	320	313	305	298
6,240	6,260	372	365	358	350	343	336	329	321	314	307	300
6,260	6,280	374	366	359	352	345	337	330	323	316	308	301
6,280	6,300	375	368	361	353	346	339	332	324	317	310	303
6,300	6,320	377	369	362	355	348	340	333	326	319	312	304
6,320	6,340	378	371	364	356	349	342	335	328	320	313	306
6,340	6,360	380	373	365	358	351	344	336	329	322	315	307
6,360	6,380	381	374	367	360	352	345	338	331	323	316	309
6,380	6,400	383	376	368	361	354	347	339	332	325	318	310
6,400	6,420	384	377	370	363	355	348	341	334	326	319	312
6,420	6,440	386	379	371	364	357	350	342	335	328	321	313
6,440	6,460	387	380	373	366	358	351	344	337	329	322	315
6,460	6,480	389	382	374	367	360	353	345	338	331	324	316
6,480	6,500	390	383	376	369	361	354	347	340	332	325	318
6,500	6,520	392	385	377	370	363	356	348	341	334	327	319
6,520	6,540	393	386	379	372	364	357	350	343	335	328	321



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,540	6,560	395	388	380	373	366	359	351	344	337	330	322
6,560	6,580	396	389	382	375	367	360	353	346	339	331	324
6,580	6,600	398	391	383	376	369	362	355	347	340	333	326
6,600	6,620	400	392	385	378	371	363	356	349	342	334	327
6,620	6,640	401	394	387	379	372	365	358	350	343	336	329
6,640	6,660	403	395	388	381	374	366	359	352	345	337	330
6,660	6,680	404	397	390	382	375	368	361	353	346	339	332
6,680	6,700	406	398	391	384	377	369	362	355	348	340	333
6,700	6,720	407	400	393	385	378	371	364	356	349	342	335
6,720	6,740	409	401	394	387	380	372	365	358	351	343	336
6,740	6,760	410	403	396	388	381	374	367	359	352	345	338
6,760	6,780	412	404	397	390	383	375	368	361	354	346	339
6,780	6,800	413	406	399	391	384	377	370	362	355	348	341
6,800	6,820	415	407	400	393	386	378	371	364	357	350	342
6,820	6,840	416	409	402	394	387	380	373	366	358	351	344
6,840	6,860	418	411	403	396	389	382	374	367	360	353	345
6,860	6,880	419	412	405	398	390	383	376	369	361	354	347
6,880	6,900	421	414	406	399	392	385	377	370	363	356	348
6,900	6,920	422	415	408	401	393	386	379	372	364	357	350
6,920	6,940	424	417	409	402	395	388	380	373	366	359	351

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,940	6,960	425	418	411	404	396	389	382	375	367	360	353
6,960	6,980	427	420	412	405	398	391	383	376	369	362	354
6,980	7,000	428	421	414	407	399	392	385	378	370	363	356
7,000	7,020	430	423	415	408	401	394	386	379	372	365	357
7,020	7,040	431	424	417	410	402	395	388	381	373	366	359
7,040	7,060	433	426	418	411	404	397	389	382	375	368	360
7,060	7,080	434	427	420	413	405	398	391	384	377	369	362
7,080	7,100	436	429	421	414	407	400	393	385	378	371	364
7,100	7,120	438	430	423	416	409	401	394	387	380	372	365
7,120	7,140	439	432	425	417	410	403	396	388	381	374	367
7,140	7,160	441	433	426	419	412	404	397	390	383	375	368
7,160	7,180	442	435	428	420	413	406	399	391	384	377	370
7,180	7,200	444	436	429	422	415	407	400	393	386	378	371
7,200	7,220	445	438	431	423	416	409	402	394	387	380	373
7,220	7,240	447	439	432	425	418	410	403	396	389	381	374
7,240	7,260	448	441	434	426	419	412	405	397	390	383	376
7,260	7,280	450	442	435	428	421	413	406	399	392	384	377
7,280	7,300	451	444	437	429	422	415	408	400	393	386	379
7,300	7,320	453	445	438	431	424	416	409	402	395	388	380
7,320	7,340	454	447	440	432	425	418	411	404	396	389	382

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
7,340	7,360	456	449	441	434	427	420	412	405	398	391	383
7,360	7,380	457	450	443	436	428	421	414	407	399	392	385
7,380	7,400	459	452	444	437	430	423	415	408	401	394	386
7,400	7,420	460	453	446	439	431	424	417	410	402	395	388
7,420	7,440	462	455	447	440	433	426	418	411	404	397	389
7,440	7,460	463	456	449	442	434	427	420	413	405	398	391
7,460	7,480	465	458	450	443	436	429	421	414	407	400	392
7,480	7,500	466	459	452	445	437	430	423	416	408	401	394
7,500	7,520	468	461	453	446	439	432	424	417	410	403	395
7,520	7,540	469	462	455	448	440	433	426	419	411	404	397
7,540	7,560	471	464	456	449	442	435	427	420	413	406	398
7,560	7,580	472	465	458	451	443	436	429	422	415	407	400
7,580	7,600	474	467	459	452	445	438	431	423	416	409	402
7,600	7,620	476	468	461	454	447	439	432	425	418	410	403
7,620	7,640	477	470	463	455	448	441	434	426	419	412	405
7,640	7,660	479	471	464	457	450	442	435	428	421	413	406
7,660	7,680	480	473	466	458	451	444	437	429	422	415	408
7,680	7,700	482	474	467	460	453	445	438	431	424	416	409
7,700	7,720	483	476	469	461	454	447	440	432	425	418	411
7,720	7,740	485	477	470	463	456	448	441	434	427	419	412

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
7,740	7,760	486	479	472	464	457	450	443	435	428	421	414
7,760	7,780	488	480	473	466	459	451	444	437	430	422	415
7,780	7,800	489	482	475	467	460	453	446	438	431	424	417
7,800	7,820	491	483	476	469	462	454	447	440	433	426	418
7,820	7,840	492	485	478	470	463	456	449	442	434	427	420
7,840	7,860	494	487	479	472	465	458	450	443	436	429	421
7,860	7,880	495	488	481	474	466	459	452	445	437	430	423
7,880	7,900	497	490	482	475	468	461	453	446	439	432	424
7,900	7,920	498	491	484	477	469	462	455	448	440	433	426
7,920	7,940	500	493	485	478	471	464	456	449	442	435	427
7,940	7,960	501	494	487	480	472	465	458	451	443	436	429
7,960	7,980	503	496	488	481	474	467	459	452	445	438	430
7,980	8,000	504	497	490	483	475	468	461	454	446	439	432
8,000	8,020	506	499	491	484	477	470	462	455	448	441	433
8,020	8,040	507	500	493	486	478	471	464	457	449	442	435
8,040	8,060	509	502	494	487	480	473	465	458	451	444	436
8,060	8,080	510	503	496	489	481	474	467	460	453	445	438
8,080	8,100	512	505	497	490	483	476	469	461	454	447	440
8,100	8,120	514	506	499	492	485	477	470	463	456	448	441
8,120	8,140	515	508	501	493	486	479	472	464	457	450	443

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,140	8,160	517	509	502	495	488	480	473	466	459	451	444
8,160	8,180	518	511	504	496	489	482	475	467	460	453	446
8,180	8,200	520	512	505	498	491	483	476	469	462	454	447
8,200	8,220	521	514	507	499	492	485	478	470	463	456	449
8,220	8,240	523	515	508	501	494	486	479	472	465	457	450
8,240	8,260	524	517	510	502	495	488	481	473	466	459	452
8,260	8,280	526	518	511	504	497	489	482	475	468	460	453
8,280	8,300	527	520	513	505	498	491	484	476	469	462	455
8,300	8,320	529	521	514	507	500	492	485	478	471	464	456
8,320	8,340	530	523	516	508	501	494	487	480	472	465	458
8,340	8,360	532	525	517	510	503	496	488	481	474	467	459
8,360	8,380	533	526	519	512	504	497	490	483	475	468	461
8,380	8,400	535	528	520	513	506	499	491	484	477	470	462
8,400	8,420	536	529	522	515	507	500	493	486	478	471	464
8,420	8,440	538	531	523	516	509	502	494	487	480	473	465
8,440	8,460	539	532	525	518	510	503	496	489	481	474	467
8,460	8,480	541	534	526	519	512	505	497	490	483	476	468
8,480	8,500	542	535	528	521	513	506	499	492	484	477	470
8,500	8,520	544	537	529	522	515	508	500	493	486	479	471
8,520	8,540	545	538	531	524	516	509	502	495	487	480	473

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,540	8,560	547	540	532	525	518	511	503	496	489	482	474
8,560	8,580	548	541	534	527	519	512	505	498	491	483	476
8,580	8,600	550	543	535	528	521	514	507	499	492	485	478
8,600	8,620	552	544	537	530	523	515	508	501	494	486	479
8,620	8,640	553	546	539	531	524	517	510	502	495	488	481
8,640	8,660	555	547	540	533	526	518	511	504	497	489	482
8,660	8,680	556	549	542	534	527	520	513	505	498	491	484
8,680	8,700	558	550	543	536	529	521	514	507	500	492	485
8,700	8,720	559	552	545	537	530	523	516	508	501	494	487
8,720	8,740	561	553	546	539	532	524	517	510	503	495	488
8,740	8,760	562	555	548	540	533	526	519	511	504	497	490
8,760	8,780	564	556	549	542	535	527	520	513	506	498	491
8,780	8,800	565	558	551	543	536	529	522	514	507	500	493
8,800	8,820	567	559	552	545	538	530	523	516	509	502	494
8,820	8,840	568	561	554	546	539	532	525	518	510	503	496
8,840	8,860	570	563	555	548	541	534	526	519	512	505	497
8,860	8,880	571	564	557	550	542	535	528	521	513	506	499
8,880	8,900	573	566	558	551	544	537	529	522	515	508	500
8,900	8,920	574	567	560	553	545	538	531	524	516	509	502
8,920	8,940	576	569	561	554	547	540	532	525	518	511	503

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,940	8,960	577	570	563	556	548	541	534	527	519	512	505
8,960	8,980	579	572	564	557	550	543	535	528	521	514	506
8,980	9,000	580	573	566	559	551	544	537	530	522	515	508
9,000	9,020	582	575	567	560	553	546	538	531	524	517	509
9,020	9,040	583	576	569	562	554	547	540	533	525	518	511
9,040	9,060	585	578	570	563	556	549	541	534	527	520	512
9,060	9,080	586	579	572	565	557	550	543	536	529	521	514
9,080	9,100	588	581	573	566	559	552	545	537	530	523	516
9,100	9,120	590	582	575	568	561	553	546	539	532	524	517
9,120	9,140	591	584	577	569	562	555	548	540	533	526	519
9,140	9,160	593	585	578	571	564	556	549	542	535	527	520
9,160	9,180	594	587	580	572	565	558	551	543	536	529	522
9,180	9,200	596	588	581	574	567	559	552	545	538	530	523
9,200	9,220	597	590	583	575	568	561	554	546	539	532	525
9,220	9,240	599	591	584	577	570	562	555	548	541	533	526
9,240	9,260	600	593	586	578	571	564	557	549	542	535	528
9,260	9,280	602	594	587	580	573	565	558	551	544	536	529
9,280	9,300	603	596	589	581	574	567	560	552	545	538	531
9,300	9,320	605	597	590	583	576	568	561	554	547	540	532
9,320	9,340	606	599	592	584	577	570	563	556	548	541	534

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
9,340	9,360	608	601	593	586	579	572	564	557	550	543	535
9,360	9,380	609	602	595	588	580	573	566	559	551	544	537
9,380	9,400	611	604	596	589	582	575	567	560	553	546	538
9,400	9,420	612	605	598	591	583	576	569	562	554	547	540
9,420	9,440	614	607	599	592	585	578	570	563	556	549	541
9,440	9,460	615	608	601	594	586	579	572	565	557	550	543
9,460	9,480	617	610	602	595	588	581	573	566	559	552	544
9,480	9,500	618	611	604	597	589	582	575	568	560	553	546
9,500	9,520	620	613	605	598	591	584	576	569	562	555	547
9,520	9,540	621	614	607	600	592	585	578	571	563	556	549
9,540	9,560	623	616	608	601	594	587	579	572	565	558	550
9,560	9,580	624	617	610	603	595	588	581	574	567	559	552
9,580	9,600	626	619	611	604	597	590	583	575	568	561	554
9,600	9,620	628	620	613	606	599	591	584	577	570	562	555
9,620	9,640	629	622	615	607	600	593	586	578	571	564	557
9,640	9,660	631	623	616	609	602	594	587	580	573	565	558
9,660	9,680	632	625	618	610	603	596	589	581	574	567	560
9,680	9,700	634	626	619	612	605	597	590	583	576	568	561
9,700	9,720	635	628	621	613	606	599	592	584	577	570	563
9,720	9,740	637	629	622	615	608	600	593	586	579	571	564



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Single PERSONS - UNMARRIED Heads of Household</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
9,740	9,760	638	631	624	616	609	602	595	587	580	573	566
9,760	9,780	640	632	625	618	611	603	596	589	582	574	567
9,780	9,800	641	634	627	619	612	605	598	590	583	576	569
9,800	9,820	643	635	628	621	614	606	599	592	585	578	570
9,820	9,840	644	637	630	622	615	608	601	594	586	579	572
9,840	9,860	646	639	631	624	617	610	602	595	588	581	573
9,860	9,880	647	640	633	626	618	611	604	597	589	582	575
9,880	9,900	649	642	634	627	620	613	605	598	591	584	576
9,900	9,920	650	643	636	629	621	614	607	600	592	585	578
9,920	9,940	652	645	637	630	623	616	608	601	594	587	579
9,940	9,960	653	646	639	632	624	617	610	603	595	588	581
9,960	9,980	655	648	640	633	626	619	611	604	597	590	582
9,980	10,000	656	649	642	635	627	620	613	606	598	591	584
10,000	10,020	658	651	643	636	629	622	614	607	600	593	585
10,020	10,040	659	652	645	638	630	623	616	609	601	594	587
10,040	10,060	661	654	646	639	632	625	617	610	603	596	588
10,060	10,080	662	655	648	641	633	626	619	612	605	597	590
10,080	10,100	664	657	649	642	635	628	621	613	606	599	592
10,100	10,120	666	658	651	644	637	629	622	615	608	600	593
10,120	10,140	667	660	653	645	638	631	624	616	609	602	595

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,140	10,160	669	661	654	647	640	632	625	618	611	603	596
10,160	10,180	670	663	656	648	641	634	627	619	612	605	598
10,180	10,200	672	664	657	650	643	635	628	621	614	606	599
10,200	10,220	673	666	659	651	644	637	630	622	615	608	601
10,220	10,240	675	667	660	653	646	638	631	624	617	609	602
10,240	10,260	676	669	662	654	647	640	633	625	618	611	604
10,260	10,280	678	670	663	656	649	641	634	627	620	612	605
10,280	10,300	679	672	665	657	650	643	636	628	621	614	607
10,300	10,320	681	673	666	659	652	644	637	630	623	616	608
10,320	10,340	682	675	668	660	653	646	639	632	624	617	610
10,340	10,360	684	677	669	662	655	648	640	633	626	619	611
10,360	10,380	685	678	671	664	656	649	642	635	627	620	613
10,380	10,400	687	680	672	665	658	651	643	636	629	622	614
10,400	10,420	688	681	674	667	659	652	645	638	630	623	616
10,420	10,440	690	683	675	668	661	654	646	639	632	625	617
10,440	10,460	691	684	677	670	662	655	648	641	633	626	619
10,460	10,480	693	686	678	671	664	657	649	642	635	628	620
10,480	10,500	694	687	680	673	665	658	651	644	636	629	622
10,500	10,520	696	689	681	674	667	660	652	645	638	631	623
10,520	10,540	697	690	683	676	668	661	654	647	639	632	625

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,540	10,560	699	692	684	677	670	663	655	648	641	634	626
10,560	10,580	701	693	686	679	671	664	657	650	643	635	628
10,580	10,600	702	695	687	680	673	666	659	651	644	637	630
10,600	10,620	704	696	689	682	675	667	660	653	646	638	631
10,620	10,640	705	698	691	683	676	669	662	654	647	640	633
10,640	10,660	707	699	692	685	678	670	663	656	649	641	634
10,660	10,680	708	701	694	686	679	672	665	657	650	643	636
10,680	10,700	710	702	695	688	681	673	666	659	652	644	637
10,700	10,720	712	704	697	689	682	675	668	660	653	646	639
10,720	10,740	713	706	698	691	684	676	669	662	655	647	640
10,740	10,760	715	707	700	692	685	678	671	663	656	649	642
10,760	10,780	716	709	701	694	687	679	672	665	658	650	643
10,780	10,800	718	710	703	695	688	681	674	666	659	652	645
10,800	10,820	719	712	704	697	690	682	675	668	661	654	646
10,820	10,840	721	714	706	698	691	684	677	670	662	655	648
10,840	10,860	723	715	708	700	693	686	678	671	664	657	649
10,860	10,880	724	717	709	702	694	687	680	673	665	658	651
10,880	10,900	726	718	711	703	696	689	681	674	667	660	652
10,900	10,920	727	720	712	705	697	690	683	676	668	661	654
10,920	10,940	729	721	714	706	699	692	684	677	670	663	655

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,940	10,960	731	723	715	708	700	693	686	679	671	664	657
10,960	10,980	732	725	717	710	702	695	687	680	673	666	658
10,980	11,000	734	726	719	711	704	696	689	682	674	667	660
11,000	11,020	735	728	720	713	705	698	690	683	676	669	661
11,020	11,040	737	729	722	714	707	699	692	685	677	670	663
11,040	11,060	738	731	723	716	708	701	693	686	679	672	664
11,060	11,080	740	732	725	717	710	702	695	688	681	673	666
11,080	11,100	742	734	727	719	711	704	697	689	682	675	668
11,100	11,120	743	736	728	721	713	706	698	691	684	676	669
11,120	11,140	745	737	730	722	715	707	700	692	685	678	671
11,140	11,160	746	739	731	724	716	709	701	694	687	679	672
11,160	11,180	748	740	733	725	718	710	703	695	688	681	674
11,180	11,200	749	742	734	727	719	712	704	697	690	682	675
11,200	11,220	751	744	736	728	721	713	706	698	691	684	677
11,220	11,240	753	745	738	730	723	715	707	700	693	685	678
11,240	11,260	754	747	739	732	724	717	709	702	694	687	680
11,260	11,280	756	748	741	733	726	718	711	703	696	688	681
11,280	11,300	757	750	742	735	727	720	712	705	697	690	683
11,300	11,320	759	751	744	736	729	721	714	706	699	692	684
11,320	11,340	761	753	745	738	730	723	715	708	700	693	686

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
11,340	11,360	762	755	747	740	732	724	717	709	702	695	687
11,360	11,380	764	756	749	741	734	726	719	711	703	696	689
11,380	11,400	765	758	750	743	735	728	720	713	705	698	690
11,400	11,420	767	759	752	744	737	729	722	714	707	699	692
11,420	11,440	768	761	753	746	738	731	723	716	708	701	693
11,440	11,460	770	763	755	747	740	732	725	717	710	702	695
11,460	11,480	772	764	757	749	741	734	726	719	711	704	696
11,480	11,500	773	766	758	751	743	736	728	720	713	705	698
11,500	11,520	775	767	760	752	745	737	730	722	715	707	699
11,520	11,540	776	769	761	754	746	739	731	724	716	709	701
11,540	11,560	778	770	763	755	748	740	733	725	718	710	703
11,560	11,580	780	772	764	757	749	742	734	727	719	712	704
11,580	11,600	781	774	766	759	751	743	736	728	721	713	706
11,600	11,620	783	775	768	760	753	745	737	730	722	715	707
11,620	11,640	784	777	769	762	754	747	739	732	724	716	709
11,640	11,660	786	778	771	763	756	748	741	733	726	718	711
11,660	11,680	787	780	772	765	757	750	742	735	727	720	712
11,680	11,700	789	781	774	766	759	751	744	736	729	721	714
11,700	11,720	791	783	776	768	760	753	745	738	730	723	715
11,720	11,740	792	785	777	770	762	754	747	739	732	724	717

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
11,740	11,760	794	786	779	771	764	756	749	741	733	726	718
11,760	11,780	795	788	780	773	765	758	750	743	735	728	720
11,780	11,800	797	789	782	774	767	759	752	744	737	729	722
11,800	11,820	798	791	783	776	768	761	753	746	738	731	723
11,820	11,840	800	793	785	777	770	762	755	747	740	732	725
11,840	11,860	802	794	787	779	772	764	756	749	741	734	726
11,860	11,880	803	796	788	781	773	766	758	750	743	735	728
11,880	11,900	805	797	790	782	775	767	760	752	745	737	729
11,900	11,920	806	799	791	784	776	769	761	754	746	739	731
11,920	11,940	808	800	793	785	778	770	763	755	748	740	733
11,940	11,960	810	802	794	787	779	772	764	757	749	742	734
11,960	11,980	811	804	796	789	781	773	766	758	751	743	736
11,980	12,000	813	805	798	790	783	775	768	760	752	745	737
		7.9% of excess over \$12,000 plus										
12,000	& over	813	806	798	791	783	776	768	761	753	746	738

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
0	180	0	0	0	0	0	0	0	0	0	0	0
180	200	1	0	0	0	0	0	0	0	0	0	0
200	220	1	0	0	0	0	0	0	0	0	0	0
220	240	1	0	0	0	0	0	0	0	0	0	0
240	260	2	0	0	0	0	0	0	0	0	0	0
260	280	2	1	0	0	0	0	0	0	0	0	0
280	300	2	1	0	0	0	0	0	0	0	0	0
300	320	2	1	0	0	0	0	0	0	0	0	0
320	340	3	1	0	0	0	0	0	0	0	0	0
340	360	3	2	0	0	0	0	0	0	0	0	0
360	380	3	2	1	0	0	0	0	0	0	0	0
380	400	4	2	1	0	0	0	0	0	0	0	0
400	420	4	2	1	0	0	0	0	0	0	0	0
420	440	4	3	1	0	0	0	0	0	0	0	0
440	460	4	3	2	0	0	0	0	0	0	0	0
460	480	5	3	2	1	0	0	0	0	0	0	0
480	500	5	4	2	1	0	0	0	0	0	0	0
500	520	5	4	3	1	0	0	0	0	0	0	0
520	540	5	4	3	1	0	0	0	0	0	0	0

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
540	560	6	4	3	2	0	0	0	0	0	0	0
560	580	6	5	3	2	1	0	0	0	0	0	0
580	600	6	5	4	2	1	0	0	0	0	0	0
600	620	7	5	4	3	1	0	0	0	0	0	0
620	640	7	6	4	3	2	0	0	0	0	0	0
640	660	7	6	5	3	2	1	0	0	0	0	0
660	680	7	6	5	3	2	1	0	0	0	0	0
680	700	8	6	5	4	2	1	0	0	0	0	0
700	720	8	7	5	4	3	1	0	0	0	0	0
720	740	8	7	6	4	3	2	0	0	0	0	0
740	760	9	7	6	5	3	2	1	0	0	0	0
760	780	9	8	6	5	4	2	1	0	0	0	0
780	800	9	8	6	5	4	2	1	0	0	0	0
800	820	9	8	7	5	4	3	1	0	0	0	0
820	840	10	8	7	6	4	3	2	0	0	0	0
840	860	10	9	7	6	5	3	2	1	0	0	0
860	880	10	9	8	6	5	4	2	1	0	0	0
880	900	11	9	8	7	5	4	3	1	0	0	0
900	920	11	9	8	7	5	4	3	1	0	0	0
920	940	11	10	8	7	6	4	3	2	0	0	0



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
940	960	11	10	9	7	6	5	3	2	1	0	0
960	980	12	10	9	8	6	5	4	2	1	0	0
980	1,000	12	11	9	8	7	5	4	3	1	0	0
1,000	1,020	12	11	10	8	7	6	4	3	2	0	0
1,020	1,040	12	11	10	8	7	6	4	3	2	0	0
1,040	1,060	13	11	10	9	7	6	5	3	2	1	0
1,060	1,080	13	12	10	9	8	6	5	4	2	1	0
1,080	1,100	13	12	11	9	8	7	5	4	3	1	0
1,100	1,120	14	12	11	10	8	7	6	4	3	2	0
1,120	1,140	14	13	11	10	9	7	6	5	3	2	1
1,140	1,160	14	13	12	10	9	8	6	5	3	2	1
1,160	1,180	14	13	12	10	9	8	6	5	4	2	1
1,180	1,200	15	13	12	11	9	8	7	5	4	3	1
1,200	1,220	15	14	12	11	10	8	7	6	4	3	2
1,220	1,240	15	14	13	11	10	9	7	6	5	3	2
1,240	1,260	16	14	13	12	10	9	8	6	5	4	2
1,260	1,280	16	15	13	12	11	9	8	7	5	4	3
1,280	1,300	16	15	13	12	11	9	8	7	5	4	3
1,300	1,320	16	15	14	12	11	10	8	7	6	4	3
1,320	1,340	17	15	14	13	11	10	9	7	6	5	3

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,340	1,360	17	16	14	13	12	10	9	8	6	5	4
1,360	1,380	17	16	15	13	12	11	9	8	7	5	4
1,380	1,400	18	16	15	14	12	11	10	8	7	6	4
1,400	1,420	18	16	15	14	12	11	10	8	7	6	4
1,420	1,440	18	17	15	14	13	11	10	9	7	6	5
1,440	1,460	18	17	16	14	13	12	10	9	8	6	5
1,460	1,480	19	17	16	15	13	12	11	9	8	7	5
1,480	1,500	19	18	16	15	14	12	11	10	8	7	6
1,500	1,520	19	18	17	15	14	13	11	10	9	7	6
1,520	1,540	19	18	17	15	14	13	11	10	9	7	6
1,540	1,560	20	18	17	16	14	13	12	10	9	8	6
1,560	1,580	20	19	17	16	15	13	12	11	9	8	7
1,580	1,600	20	19	18	16	15	14	12	11	10	8	7
1,600	1,620	21	19	18	17	15	14	13	11	10	9	7
1,620	1,640	21	20	18	17	16	14	13	12	10	9	8
1,640	1,660	21	20	19	17	16	15	13	12	10	9	8
1,660	1,680	21	20	19	17	16	15	13	12	11	9	8
1,680	1,700	22	20	19	18	16	15	14	12	11	10	8
1,700	1,720	22	21	19	18	17	15	14	13	11	10	9
1,720	1,740	22	21	20	18	17	16	14	13	12	10	9

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
1,740	1,760	23	21	20	19	17	16	15	13	12	11	9
1,760	1,780	23	22	20	19	18	16	15	14	12	11	10
1,780	1,800	24	22	20	19	18	16	15	14	12	11	10
1,800	1,820	25	22	21	19	18	17	15	14	13	11	10
1,820	1,840	25	22	21	20	18	17	16	14	13	12	10
1,840	1,860	26	23	21	20	19	17	16	15	13	12	11
1,860	1,880	27	24	22	20	19	18	16	15	14	12	11
1,880	1,900	27	24	22	21	19	18	17	15	14	13	11
1,900	1,920	28	25	22	21	19	18	17	15	14	13	11
1,920	1,940	29	26	22	21	20	18	17	16	14	13	12
1,940	1,960	29	26	23	21	20	19	17	16	15	13	12
1,960	1,980	30	27	24	22	20	19	18	16	15	14	12
1,980	2,000	30	27	24	22	21	19	18	17	15	14	13
2,000	2,020	31	28	25	22	21	20	18	17	16	14	13
2,020	2,040	32	29	26	23	21	20	18	17	16	14	13
2,040	2,060	32	29	26	23	21	20	19	17	16	15	13
2,060	2,080	33	30	27	24	22	20	19	18	16	15	14
2,080	2,100	34	31	28	25	22	21	19	18	17	15	14
2,100	2,120	34	31	28	25	22	21	20	18	17	16	14
2,120	2,140	35	32	29	26	23	21	20	19	17	16	15

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,140	2,160	36	33	29	26	23	22	20	19	17	16	15
2,160	2,180	36	33	30	27	24	22	20	19	18	16	15
2,180	2,200	37	34	31	28	25	22	21	19	18	17	15
2,200	2,220	38	34	31	28	25	22	21	20	18	17	16
2,220	2,240	38	35	32	29	26	23	21	20	19	17	16
2,240	2,260	39	36	33	30	27	24	22	20	19	18	16
2,260	2,280	39	36	33	30	27	24	22	21	19	18	17
2,280	2,300	40	37	34	31	28	25	22	21	19	18	17
2,300	2,320	41	38	35	32	29	25	22	21	20	18	17
2,320	2,340	41	38	35	32	29	26	23	21	20	19	17
2,340	2,360	42	39	36	33	30	27	24	22	20	19	18
2,360	2,380	43	40	37	33	30	27	24	22	21	19	18
2,380	2,400	43	40	37	34	31	28	25	22	21	20	18
2,400	2,420	44	41	38	35	32	29	26	23	21	20	18
2,420	2,440	45	42	38	35	32	29	26	23	21	20	19
2,440	2,460	45	42	39	36	33	30	27	24	22	20	19
2,460	2,480	46	43	40	37	34	31	28	24	22	21	19
2,480	2,500	46	43	40	37	34	31	28	25	22	21	20
2,500	2,520	47	44	41	38	35	32	29	26	23	21	20
2,520	2,540	48	45	42	39	36	33	29	26	23	21	20

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,540	2,560	49	45	42	39	36	33	30	27	24	22	20
2,560	2,580	50	46	43	40	37	34	31	28	25	22	21
2,580	2,600	51	47	44	41	37	34	31	28	25	22	21
2,600	2,620	52	47	44	41	38	35	32	29	26	23	21
2,620	2,640	53	48	45	42	39	36	33	30	27	24	22
2,640	2,660	54	49	45	42	39	36	33	30	27	24	22
2,660	2,680	55	50	46	43	40	37	34	31	28	25	22
2,680	2,700	56	51	47	44	41	38	35	32	28	25	22
2,700	2,720	57	52	47	44	41	38	35	32	29	26	23
2,720	2,740	59	53	48	45	42	39	36	33	30	27	24
2,740	2,760	60	54	49	46	43	40	36	33	30	27	24
2,760	2,780	61	56	50	46	43	40	37	34	31	28	25
2,780	2,800	62	57	51	47	44	41	38	35	32	29	26
2,800	2,820	63	58	53	48	45	41	38	35	32	29	26
2,820	2,840	64	59	54	48	45	42	39	36	33	30	27
2,840	2,860	65	60	55	49	46	43	40	37	34	31	27
2,860	2,880	66	61	56	51	46	43	40	37	34	31	28
2,880	2,900	67	62	57	52	47	44	41	38	35	32	29
2,900	2,920	68	63	58	53	48	45	42	39	36	32	29
2,920	2,940	70	64	59	54	49	45	42	39	36	33	30

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
2,940	2,960	71	65	60	55	50	46	43	40	37	34	31
2,960	2,980	72	67	61	56	51	47	44	40	37	34	31
2,980	3,000	73	68	62	57	52	47	44	41	38	35	32
3,000	3,020	74	69	64	58	53	48	45	42	39	36	33
3,020	3,040	75	70	65	59	54	49	45	42	39	36	33
3,040	3,060	76	71	66	60	55	50	46	43	40	37	34
3,060	3,080	77	72	67	62	56	51	47	44	41	38	35
3,080	3,100	78	73	68	63	57	52	47	44	41	38	35
3,100	3,120	79	74	69	64	59	53	48	45	42	39	36
3,120	3,140	81	75	70	65	60	54	49	46	43	40	36
3,140	3,160	82	76	71	66	61	55	50	46	43	40	37
3,160	3,180	83	78	72	67	62	57	51	47	44	41	38
3,180	3,200	84	79	73	68	63	58	52	48	44	41	38
3,200	3,220	85	80	75	69	64	59	54	48	45	42	39
3,220	3,240	86	81	76	70	65	60	55	49	46	43	40
3,240	3,260	87	82	77	71	66	61	56	50	46	43	40
3,260	3,280	88	83	78	73	67	62	57	52	47	44	41
3,280	3,300	89	84	79	74	68	63	58	53	48	45	42
3,300	3,320	90	85	80	75	70	64	59	54	49	45	42
3,320	3,340	92	86	81	76	71	65	60	55	50	46	43

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,340	3,360	93	87	82	77	72	66	61	56	51	47	43
3,360	3,380	94	89	83	78	73	68	62	57	52	47	44
3,380	3,400	95	90	84	79	74	69	63	58	53	48	45
3,400	3,420	97	91	86	80	75	70	65	59	54	49	45
3,420	3,440	98	92	87	81	76	71	66	60	55	50	46
3,440	3,460	99	93	88	82	77	72	67	61	56	51	47
3,460	3,480	100	94	89	84	78	73	68	63	57	52	47
3,480	3,500	102	96	90	85	79	74	69	64	58	53	48
3,500	3,520	103	97	91	86	81	75	70	65	60	54	49
3,520	3,540	104	98	92	87	82	76	71	66	61	55	50
3,540	3,560	106	99	93	88	83	77	72	67	62	56	51
3,560	3,580	107	101	95	89	84	79	73	68	63	58	52
3,580	3,600	108	102	96	90	85	80	74	69	64	59	53
3,600	3,620	109	103	97	91	86	81	76	70	65	60	55
3,620	3,640	111	105	99	92	87	82	77	71	66	61	56
3,640	3,660	112	106	100	94	88	83	78	72	67	62	57
3,660	3,680	113	107	101	95	89	84	79	74	68	63	58
3,680	3,700	115	108	102	96	90	85	80	75	69	64	59
3,700	3,720	116	110	104	98	92	86	81	76	71	65	60
3,720	3,740	117	111	105	99	93	87	82	77	72	66	61

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
3,740	3,760	118	112	106	100	94	88	83	78	73	67	62
3,760	3,780	120	114	107	101	95	90	84	79	74	69	63
3,780	3,800	121	115	109	103	97	91	85	80	75	70	64
3,800	3,820	122	116	110	104	98	92	87	81	76	71	66
3,820	3,840	124	117	111	105	99	93	88	82	77	72	67
3,840	3,860	125	119	113	106	100	94	89	83	78	73	68
3,860	3,880	126	120	114	108	102	96	90	85	79	74	69
3,880	3,900	127	121	115	109	103	97	91	86	80	75	70
3,900	3,920	129	123	116	110	104	98	92	87	82	76	71
3,920	3,940	130	124	118	112	106	99	93	88	83	77	72
3,940	3,960	131	125	119	113	107	101	95	89	84	78	73
3,960	3,980	132	126	120	114	108	102	96	90	85	80	74
3,980	4,000	134	128	122	115	109	103	97	91	86	81	75
4,000	4,020	135	129	123	117	111	105	98	92	87	82	77
4,020	4,040	136	130	124	118	112	106	100	94	88	83	78
4,040	4,060	138	131	125	119	113	107	101	95	89	84	79
4,060	4,080	139	133	127	121	114	108	102	96	90	85	80
4,080	4,100	140	134	128	122	116	110	104	97	91	86	81
4,100	4,120	141	135	129	123	117	111	105	99	93	87	82
4,120	4,140	143	137	131	124	118	112	106	100	94	88	83



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,140	4,160	144	138	132	126	120	113	107	101	95	89	84
4,160	4,180	145	139	133	127	121	115	109	103	96	91	85
4,180	4,200	147	140	134	128	122	116	110	104	98	92	86
4,200	4,220	148	142	136	130	123	117	111	105	99	93	88
4,220	4,240	149	143	137	131	125	119	113	106	100	94	89
4,240	4,260	151	144	138	132	126	120	114	108	102	95	90
4,260	4,280	152	146	139	133	127	121	115	109	103	97	91
4,280	4,300	154	147	141	135	129	122	116	110	104	98	92
4,300	4,320	155	148	142	136	130	124	118	112	105	99	93
4,320	4,340	156	150	143	137	131	125	119	113	107	101	95
4,340	4,360	158	151	145	138	132	126	120	114	108	102	96
4,360	4,380	159	153	146	140	134	128	121	115	109	103	97
4,380	4,400	160	154	147	141	135	129	123	117	111	104	98
4,400	4,420	162	155	149	142	136	130	124	118	112	106	100
4,420	4,440	163	157	150	144	138	131	125	119	113	107	101
4,440	4,460	164	158	151	145	139	133	127	120	114	108	102
4,460	4,480	166	159	153	146	140	134	128	122	116	110	103
4,480	4,500	167	161	154	148	141	135	129	123	117	111	105
4,500	4,520	169	162	156	149	143	137	130	124	118	112	106
4,520	4,540	170	163	157	150	144	138	132	126	120	113	107

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,540	4,560	171	165	158	152	145	139	133	127	121	115	109
4,560	4,580	173	166	160	153	147	140	134	128	122	116	110
4,580	4,600	174	167	161	155	148	142	136	129	123	117	111
4,600	4,620	175	169	162	156	149	143	137	131	125	119	112
4,620	4,640	177	170	164	157	151	144	138	132	126	120	114
4,640	4,660	178	172	165	159	152	146	139	133	127	121	115
4,660	4,680	179	173	166	160	153	147	141	135	128	122	116
4,680	4,700	181	174	168	161	155	148	142	136	130	124	118
4,700	4,720	182	176	169	163	156	150	143	137	131	125	119
4,720	4,740	183	177	171	164	158	151	145	138	132	126	120
4,740	4,760	185	178	172	165	159	152	146	140	134	127	121
4,760	4,780	186	180	173	167	160	154	147	141	135	129	123
4,780	4,800	188	181	175	168	162	155	149	142	136	130	124
4,800	4,820	189	182	176	169	163	157	150	144	137	131	125
4,820	4,840	190	184	177	171	164	158	151	145	139	133	127
4,840	4,860	192	185	179	172	166	159	153	146	140	134	128
4,860	4,880	193	187	180	174	167	161	154	148	141	135	129
4,880	4,900	194	188	181	175	168	162	155	149	143	136	130
4,900	4,920	196	189	183	176	170	163	157	150	144	138	132
4,920	4,940	197	191	184	178	171	165	158	152	145	139	133

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
4,940	4,960	198	192	185	179	173	166	160	153	147	140	134
4,960	4,980	200	193	187	180	174	167	161	154	148	142	135
4,980	5,000	201	195	188	182	175	169	162	156	149	143	137
5,000	5,020	203	196	190	183	177	170	164	157	151	144	138
5,020	5,040	204	197	191	184	178	171	165	159	152	146	139
5,040	5,060	205	199	192	186	179	173	166	160	153	147	141
5,060	5,080	207	200	194	187	181	174	168	161	155	148	142
5,080	5,100	208	201	195	189	182	176	169	163	156	150	143
5,100	5,120	209	203	196	190	183	177	170	164	157	151	145
5,120	5,140	211	204	198	191	185	178	172	165	159	152	146
5,140	5,160	212	206	199	193	186	180	173	167	160	154	147
5,160	5,180	213	207	200	194	187	181	175	168	162	155	149
5,180	5,200	215	208	202	195	189	182	176	169	163	156	150
5,200	5,220	216	210	203	197	190	184	177	171	164	158	151
5,220	5,240	217	211	205	198	192	185	179	172	166	159	153
5,240	5,260	219	212	206	199	193	186	180	173	167	161	154
5,260	5,280	220	214	207	201	194	188	181	175	168	162	155
5,280	5,300	222	215	209	202	196	189	183	176	170	163	157
5,300	5,320	223	216	210	203	197	191	184	178	171	165	158
5,320	5,340	224	218	211	205	198	192	185	179	172	166	159

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,340	5,360	226	219	213	206	200	193	187	180	174	167	161
5,360	5,380	227	221	214	208	201	195	188	182	175	169	162
5,380	5,400	228	222	215	209	202	196	189	183	177	170	164
5,400	5,420	230	223	217	210	204	197	191	184	178	171	165
5,420	5,440	231	225	218	212	205	199	192	186	179	173	166
5,440	5,460	232	226	219	213	207	200	194	187	181	174	168
5,460	5,480	234	227	221	214	208	201	195	188	182	175	169
5,480	5,500	235	229	222	216	209	203	196	190	183	177	170
5,500	5,520	237	230	224	217	211	204	198	191	185	178	172
5,520	5,540	238	231	225	218	212	205	199	193	186	180	173
5,540	5,560	239	233	226	220	213	207	200	194	187	181	174
5,560	5,580	241	234	228	221	215	208	202	195	189	182	176
5,580	5,600	242	235	229	223	216	210	203	197	190	184	177
5,600	5,620	243	237	230	224	217	211	204	198	191	185	179
5,620	5,640	245	238	232	225	219	212	206	199	193	186	180
5,640	5,660	246	240	233	227	220	214	207	201	194	188	181
5,660	5,680	247	241	234	228	221	215	209	202	196	189	183
5,680	5,700	249	242	236	229	223	216	210	203	197	190	184
5,700	5,720	250	244	237	231	224	218	211	205	198	192	185
5,720	5,740	251	245	239	232	226	219	213	206	200	193	187

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
5,740	5,760	253	246	240	233	227	220	214	207	201	195	188
5,760	5,780	254	248	241	235	228	222	215	209	202	196	189
5,780	5,800	256	249	243	236	230	223	217	210	204	197	191
5,800	5,820	257	250	244	237	231	225	218	212	205	199	192
5,820	5,840	258	252	245	239	232	226	219	213	206	200	193
5,840	5,860	260	253	247	240	234	227	221	214	208	201	195
5,860	5,880	261	255	248	242	235	229	222	216	209	203	196
5,880	5,900	262	256	249	243	236	230	223	217	211	204	198
5,900	5,920	264	257	251	244	238	231	225	218	212	205	199
5,920	5,940	265	259	252	246	239	233	226	220	213	207	200
5,940	5,960	266	260	253	247	241	234	228	221	215	208	202
5,960	5,980	268	261	255	248	242	235	229	222	216	209	203
5,980	6,000	269	263	256	250	243	237	230	224	217	211	204
6,000	6,020	271	264	258	251	245	238	232	225	219	212	206
6,020	6,040	272	265	259	252	246	239	233	227	220	214	207
6,040	6,060	273	267	260	254	247	241	234	228	221	215	208
6,060	6,080	275	268	262	255	249	242	236	229	223	216	210
6,080	6,100	276	269	263	257	250	244	237	231	224	218	211
6,100	6,120	277	271	264	258	251	245	238	232	225	219	213
6,120	6,140	279	272	266	259	253	246	240	233	227	220	214

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,140	6,160	280	274	267	261	254	248	241	235	228	222	215
6,160	6,180	282	275	268	262	255	249	243	236	230	223	217
6,180	6,200	283	276	270	263	257	250	244	237	231	224	218
6,200	6,220	284	278	271	265	258	252	245	239	232	226	219
6,220	6,240	286	279	273	266	260	253	247	240	234	227	221
6,240	6,260	287	280	274	267	261	254	248	241	235	229	222
6,260	6,280	289	282	275	269	262	256	249	243	236	230	223
6,280	6,300	290	283	277	270	264	257	251	244	238	231	225
6,300	6,320	292	285	278	271	265	259	252	246	239	233	226
6,320	6,340	293	286	279	273	266	260	253	247	240	234	227
6,340	6,360	295	288	281	274	268	261	255	248	242	235	229
6,360	6,380	296	289	282	276	269	263	256	250	243	237	230
6,380	6,400	297	291	284	277	270	264	257	251	245	238	232
6,400	6,420	299	292	285	278	272	265	259	252	246	239	233
6,420	6,440	300	293	287	280	273	267	260	254	247	241	234
6,440	6,460	302	295	288	281	275	268	262	255	249	242	236
6,460	6,480	303	296	289	283	276	269	263	256	250	243	237
6,480	6,500	305	298	291	284	277	271	264	258	251	245	238
6,500	6,520	306	299	292	285	279	272	266	259	253	246	240
6,520	6,540	307	301	294	287	280	273	267	261	254	248	241

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,540	6,560	309	302	295	288	281	275	268	262	255	249	242
6,560	6,580	310	303	297	290	283	276	270	263	257	250	244
6,580	6,600	312	305	298	291	284	278	271	265	258	252	245
6,600	6,620	313	306	299	293	286	279	272	266	259	253	247
6,620	6,640	315	308	301	294	287	280	274	267	261	254	248
6,640	6,660	316	309	302	296	289	282	275	269	262	256	249
6,660	6,680	318	311	304	297	290	283	277	270	264	257	251
6,680	6,700	319	312	305	298	292	285	278	271	265	258	252
6,700	6,720	320	314	307	300	293	286	279	273	266	260	253
6,720	6,740	322	315	308	301	294	288	281	274	268	261	255
6,740	6,760	323	316	310	303	296	289	282	275	269	263	256
6,760	6,780	325	318	311	304	297	290	284	277	270	264	257
6,780	6,800	326	319	312	306	299	292	285	278	272	265	259
6,800	6,820	328	321	314	307	300	293	286	280	273	267	260
6,820	6,840	329	322	315	308	302	295	288	281	274	268	261
6,840	6,860	331	324	317	310	303	296	289	282	276	269	263
6,860	6,880	332	325	318	311	304	298	291	284	277	271	264
6,880	6,900	333	327	320	313	306	299	292	285	279	272	266
6,900	6,920	335	328	321	314	307	301	294	287	280	273	267
6,920	6,940	336	329	323	316	309	302	295	288	281	275	268

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
6,940	6,960	338	331	324	317	310	303	297	290	283	276	270
6,960	6,980	339	332	325	319	312	305	298	291	284	277	271
6,980	7,000	341	334	327	320	313	306	299	293	286	279	272
7,000	7,020	342	335	328	321	315	308	301	294	287	280	274
7,020	7,040	343	337	330	323	316	309	302	295	289	282	275
7,040	7,060	345	338	331	324	317	311	304	297	290	283	276
7,060	7,080	346	339	333	326	319	312	305	298	291	285	278
7,080	7,100	348	341	334	327	320	313	307	300	293	286	279
7,100	7,120	349	342	335	329	322	315	308	301	294	287	281
7,120	7,140	351	344	337	330	323	316	309	303	296	289	282
7,140	7,160	352	345	338	332	325	318	311	304	297	290	283
7,160	7,180	354	347	340	333	326	319	312	305	299	292	285
7,180	7,200	355	348	341	334	328	321	314	307	300	293	286
7,200	7,220	356	350	343	336	329	322	315	308	302	295	288
7,220	7,240	358	351	344	337	330	324	317	310	303	296	289
7,240	7,260	359	352	346	339	332	325	318	311	304	298	291
7,260	7,280	361	354	347	340	333	326	320	313	306	299	292
7,280	7,300	362	355	348	342	335	328	321	314	307	300	294
7,300	7,320	364	357	350	343	336	329	322	316	309	302	295
7,320	7,340	365	358	351	344	338	331	324	317	310	303	296



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
7,340	7,360	367	360	353	346	339	332	325	318	312	305	298
7,360	7,380	368	361	354	347	340	334	327	320	313	306	299
7,380	7,400	369	363	356	349	342	335	328	321	314	308	301
7,400	7,420	371	364	357	350	343	337	330	323	316	309	302
7,420	7,440	372	365	359	352	345	338	331	324	317	310	304
7,440	7,460	374	367	360	353	346	339	333	326	319	312	305
7,460	7,480	375	368	361	355	348	341	334	327	320	313	307
7,480	7,500	377	370	363	356	349	342	335	329	322	315	308
7,500	7,520	378	371	364	357	351	344	337	330	323	316	309
7,520	7,540	379	373	366	359	352	345	338	331	325	318	311
7,540	7,560	381	374	367	360	353	347	340	333	326	319	312
7,560	7,580	382	375	369	362	355	348	341	334	327	321	314
7,580	7,600	384	377	370	363	356	349	343	336	329	322	315
7,600	7,620	385	378	371	365	358	351	344	337	330	323	317
7,620	7,640	387	380	373	366	359	352	345	339	332	325	318
7,640	7,660	388	381	374	368	361	354	347	340	333	326	319
7,660	7,680	390	383	376	369	362	355	348	341	335	328	321
7,680	7,700	391	384	377	370	364	357	350	343	336	329	322
7,700	7,720	392	386	379	372	365	358	351	344	338	331	324
7,720	7,740	394	387	380	373	366	360	353	346	339	332	325

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
7,740	7,760	395	388	382	375	368	361	354	347	340	334	327
7,760	7,780	397	390	383	376	369	362	356	349	342	335	328
7,780	7,800	398	391	384	378	371	364	357	350	343	336	330
7,800	7,820	400	393	386	379	372	365	358	352	345	338	331
7,820	7,840	401	394	387	380	374	367	360	353	346	339	332
7,840	7,860	403	396	389	382	375	368	361	354	348	341	334
7,860	7,880	404	397	390	383	376	370	363	356	349	342	335
7,880	7,900	405	399	392	385	378	371	364	357	350	344	337
7,900	7,920	407	400	393	386	379	373	366	359	352	345	338
7,920	7,940	408	401	395	388	381	374	367	360	353	346	340
7,940	7,960	410	403	396	389	382	375	369	362	355	348	341
7,960	7,980	411	404	397	391	384	377	370	363	356	349	343
7,980	8,000	413	406	399	392	385	378	371	365	358	351	344
8,000	8,020	414	407	400	393	387	380	373	366	359	352	345
8,020	8,040	415	409	402	395	388	381	374	367	361	354	347
8,040	8,060	417	410	403	396	389	383	376	369	362	355	348
8,060	8,080	418	411	405	398	391	384	377	370	363	357	350
8,080	8,100	420	413	406	399	392	385	379	372	365	358	351
8,100	8,120	421	414	407	401	394	387	380	373	366	359	353
8,120	8,140	423	416	409	402	395	388	381	375	368	361	354

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,140	8,160	424	417	410	404	397	390	383	376	369	362	355
8,160	8,180	426	419	412	405	398	391	384	377	371	364	357
8,180	8,200	427	420	413	406	400	393	386	379	372	365	358
8,200	8,220	429	422	415	408	401	394	387	380	374	367	360
8,220	8,240	430	423	416	409	402	396	389	382	375	368	361
8,240	8,260	432	425	418	411	404	397	390	383	376	370	363
8,260	8,280	433	426	419	412	405	398	392	385	378	371	364
8,280	8,300	435	428	420	414	407	400	393	386	379	372	366
8,300	8,320	436	429	422	415	408	401	394	388	381	374	367
8,320	8,340	438	431	423	416	410	403	396	389	382	375	368
8,340	8,360	439	432	425	418	411	404	397	390	384	377	370
8,360	8,380	441	434	426	419	412	406	399	392	385	378	371
8,380	8,400	442	435	428	421	414	407	400	393	386	380	373
8,400	8,420	444	437	429	422	415	409	402	395	388	381	374
8,420	8,440	445	438	431	424	417	410	403	396	389	382	376
8,440	8,460	447	440	432	425	418	411	405	398	391	384	377
8,460	8,480	448	441	434	427	420	413	406	399	392	385	379
8,480	8,500	450	443	435	428	421	414	407	401	394	387	380
8,500	8,520	452	444	437	430	423	416	409	402	395	388	381
8,520	8,540	453	446	439	431	424	417	410	403	397	390	383

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,540	8,560	455	447	440	433	426	419	412	405	398	391	384
8,560	8,580	456	449	442	434	427	420	413	406	399	393	386
8,580	8,600	458	450	443	436	429	421	415	408	401	394	387
8,600	8,620	459	452	445	437	430	423	416	409	402	395	389
8,620	8,640	461	453	446	439	432	424	417	411	404	397	390
8,640	8,660	462	455	448	440	433	426	419	412	405	398	391
8,660	8,680	464	456	449	442	435	427	420	413	407	400	393
8,680	8,700	465	458	451	443	436	429	422	415	408	401	394
8,700	8,720	467	459	452	445	438	430	423	416	410	403	396
8,720	8,740	468	461	454	446	439	432	425	418	411	404	397
8,740	8,760	470	463	455	448	441	434	426	419	412	406	399
8,760	8,780	471	464	457	450	442	435	428	421	414	407	400
8,780	8,800	473	466	458	451	444	437	429	422	415	408	402
8,800	8,820	474	467	460	453	445	438	431	424	417	410	403
8,820	8,840	476	469	461	454	447	440	432	425	418	411	404
8,840	8,860	477	470	463	456	448	441	434	427	420	413	406
8,860	8,880	479	472	464	457	450	443	435	428	421	414	407
8,880	8,900	480	473	466	459	451	444	437	430	422	416	409
8,900	8,920	482	475	467	460	453	446	438	431	424	417	410
8,920	8,940	483	476	469	462	454	447	440	433	425	418	412

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
8,940	8,960	485	478	470	463	456	449	441	434	427	420	413
8,960	8,980	486	479	472	465	457	450	443	436	429	421	415
8,980	9,000	488	481	473	466	459	452	445	437	430	423	416
9,000	9,020	490	482	475	468	461	453	446	439	432	424	417
9,020	9,040	491	484	477	469	462	455	448	440	433	426	419
9,040	9,060	493	485	478	471	464	456	449	442	435	427	420
9,060	9,080	494	487	480	472	465	458	451	443	436	429	422
9,080	9,100	496	488	481	474	467	459	452	445	438	430	423
9,100	9,120	497	490	483	475	468	461	454	446	439	432	425
9,120	9,140	499	491	484	477	470	462	455	448	441	433	426
9,140	9,160	500	493	486	478	471	464	457	449	442	435	428
9,160	9,180	502	494	487	480	473	465	458	451	444	436	429
9,180	9,200	503	496	489	481	474	467	460	452	445	438	431
9,200	9,220	505	497	490	483	476	468	461	454	447	440	432
9,220	9,240	506	499	492	484	477	470	463	456	448	441	434
9,240	9,260	508	501	493	486	479	472	464	457	450	443	435
9,260	9,280	509	502	495	488	480	473	466	459	451	444	437
9,280	9,300	511	504	496	489	482	475	467	460	453	446	438
9,300	9,320	512	505	498	491	483	476	469	462	454	447	440
9,320	9,340	514	507	499	492	485	478	470	463	456	449	441

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
9,340	9,360	515	508	501	494	486	479	472	465	457	450	443
9,360	9,380	517	510	502	495	488	481	473	466	459	452	444
9,380	9,400	518	511	504	497	489	482	475	468	460	453	446
9,400	9,420	520	513	505	498	491	484	476	469	462	455	447
9,420	9,440	521	514	507	500	492	485	478	471	463	456	449
9,440	9,460	523	516	508	501	494	487	479	472	465	458	450
9,460	9,480	524	517	510	503	495	488	481	474	467	459	452
9,480	9,500	526	519	511	504	497	490	483	475	468	461	454
9,500	9,520	528	520	513	506	499	491	484	477	470	462	455
9,520	9,540	529	522	515	507	500	493	486	478	471	464	457
9,540	9,560	531	523	516	509	502	494	487	480	473	465	458
9,560	9,580	532	525	518	510	503	496	489	481	474	467	460
9,580	9,600	534	526	519	512	505	497	490	483	476	468	461
9,600	9,620	535	528	521	513	506	499	492	484	477	470	463
9,620	9,640	537	529	522	515	508	500	493	486	479	471	464
9,640	9,660	538	531	524	516	509	502	495	487	480	473	466
9,660	9,680	540	532	525	518	511	503	496	489	482	474	467
9,680	9,700	541	534	527	519	512	505	498	490	483	476	469
9,700	9,720	543	535	528	521	514	506	499	492	485	478	470
9,720	9,740	544	537	530	522	515	508	501	494	486	479	472

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
9,740	9,760	546	539	531	524	517	510	502	495	488	481	473
9,760	9,780	547	540	533	526	518	511	504	497	489	482	475
9,780	9,800	549	542	534	527	520	513	505	498	491	484	476
9,800	9,820	550	543	536	529	521	514	507	500	492	485	478
9,820	9,840	552	545	537	530	523	516	508	501	494	487	479
9,840	9,860	553	546	539	532	524	517	510	503	495	488	481
9,860	9,880	555	548	540	533	526	519	511	504	497	490	482
9,880	9,900	556	549	542	535	527	520	513	506	498	491	484
9,900	9,920	558	551	543	536	529	522	514	507	500	493	485
9,920	9,940	559	552	545	538	530	523	516	509	501	494	487
9,940	9,960	561	554	546	539	532	525	517	510	503	496	488
9,960	9,980	562	555	548	541	533	526	519	512	505	497	490
9,980	10,000	564	557	549	542	535	528	521	513	506	499	492
10,000	10,020	566	558	551	544	537	529	522	515	508	500	493
10,020	10,040	567	560	553	545	538	531	524	516	509	502	495
10,040	10,060	569	561	554	547	540	532	525	518	511	503	496
10,060	10,080	570	563	556	548	541	534	527	519	512	505	498
10,080	10,100	572	564	557	550	543	535	528	521	514	506	499
10,100	10,120	573	566	559	551	544	537	530	522	515	508	501
10,120	10,140	575	567	560	553	546	538	531	524	517	509	502

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,140	10,160	576	569	562	554	547	540	533	525	518	511	504
10,160	10,180	578	570	563	556	549	541	534	527	520	512	505
10,180	10,200	579	572	565	557	550	543	536	528	521	514	507
10,200	10,220	581	573	566	559	552	544	537	530	523	516	508
10,220	10,240	582	575	568	560	553	546	539	532	524	517	510
10,240	10,260	584	577	569	562	555	548	540	533	526	519	511
10,260	10,280	585	578	571	564	556	549	542	535	527	520	513
10,280	10,300	587	580	572	565	558	551	543	536	529	522	514
10,300	10,320	588	581	574	567	559	552	545	538	530	523	516
10,320	10,340	590	583	575	568	561	554	546	539	532	525	517
10,340	10,360	591	584	577	570	562	555	548	541	533	526	519
10,360	10,380	593	586	578	571	564	557	549	542	535	528	520
10,380	10,400	594	587	580	573	565	558	551	544	536	529	522
10,400	10,420	596	589	581	574	567	560	552	545	538	531	523
10,420	10,440	597	590	583	576	568	561	554	547	539	532	525
10,440	10,460	599	592	584	577	570	563	555	548	541	534	526
10,460	10,480	600	593	586	579	571	564	557	550	543	535	528
10,480	10,500	602	595	587	580	573	566	559	551	544	537	530
10,500	10,520	604	596	589	582	575	567	560	553	546	538	531
10,520	10,540	605	598	591	583	576	569	562	554	547	540	533



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,540	10,560	607	599	592	585	578	570	563	556	549	541	534
10,560	10,580	608	601	594	586	579	572	565	557	550	543	536
10,580	10,600	610	602	595	588	581	573	566	559	552	544	537
10,600	10,620	611	604	597	589	582	575	568	560	553	546	539
10,620	10,640	613	605	598	591	584	576	569	562	555	547	540
10,640	10,660	614	607	600	592	585	578	571	563	556	549	542
10,660	10,680	616	608	601	594	587	579	572	565	558	550	543
10,680	10,700	617	610	603	595	588	581	574	566	559	552	545
10,700	10,720	619	611	604	597	590	582	575	568	561	554	546
10,720	10,740	620	613	606	598	591	584	577	570	562	555	548
10,740	10,760	622	615	607	600	593	586	578	571	564	557	549
10,760	10,780	623	616	609	602	594	587	580	573	565	558	551
10,780	10,800	625	618	610	603	596	589	581	574	567	560	552
10,800	10,820	626	619	612	605	597	590	583	576	568	561	554
10,820	10,840	628	621	613	606	599	592	584	577	570	563	555
10,840	10,860	629	622	615	608	600	593	586	579	571	564	557
10,860	10,880	631	624	616	609	602	595	587	580	573	566	558
10,880	10,900	632	625	618	611	603	596	589	582	574	567	560
10,900	10,920	634	627	619	612	605	598	590	583	576	569	561
10,920	10,940	635	628	621	614	606	599	592	585	577	570	563

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
10,940	10,960	637	630	622	615	608	601	593	586	579	572	564
10,960	10,980	638	631	624	617	609	602	595	588	581	573	566
10,980	11,000	640	633	625	618	611	604	597	589	582	575	568
11,000	11,020	642	634	627	620	613	605	598	591	584	576	569
11,020	11,040	643	636	629	621	614	607	600	592	585	578	571
11,040	11,060	645	637	630	623	616	608	601	594	587	579	572
11,060	11,080	646	639	632	624	617	610	603	595	588	581	574
11,080	11,100	648	640	633	626	619	611	604	597	590	582	575
11,100	11,120	649	642	635	627	620	613	606	598	591	584	577
11,120	11,140	651	643	636	629	622	614	607	600	593	585	578
11,140	11,160	652	645	638	630	623	616	609	601	594	587	580
11,160	11,180	654	646	639	632	625	617	610	603	596	588	581
11,180	11,200	655	648	641	633	626	619	612	604	597	590	583
11,200	11,220	657	649	642	635	628	620	613	606	599	592	584
11,220	11,240	658	651	644	636	629	622	615	608	600	593	586
11,240	11,260	660	653	645	638	631	624	616	609	602	595	587
11,260	11,280	661	654	647	640	632	625	618	611	603	596	589
11,280	11,300	663	656	648	641	634	627	619	612	605	598	590
11,300	11,320	664	657	650	643	635	628	621	614	606	599	592
11,320	11,340	666	659	651	644	637	630	622	615	608	601	593

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
11,340	11,360	667	660	653	646	638	631	624	617	609	602	595
11,360	11,380	669	662	654	647	640	633	625	618	611	604	596
11,380	11,400	670	663	656	649	641	634	627	620	612	605	598
11,400	11,420	672	665	657	650	643	636	628	621	614	607	599
11,420	11,440	673	666	659	652	644	637	630	623	615	608	601
11,440	11,460	675	668	660	653	646	639	631	624	617	610	602
11,460	11,480	676	669	662	655	647	640	633	626	619	611	604
11,480	11,500	678	671	663	656	649	642	635	627	620	613	606
11,500	11,520	680	672	665	658	651	643	636	629	622	614	607
11,520	11,540	681	674	667	659	652	645	638	630	623	616	609
11,540	11,560	683	675	668	661	654	646	639	632	625	617	610
11,560	11,580	684	677	670	662	655	648	641	633	626	619	612
11,580	11,600	686	678	671	664	657	649	642	635	628	620	613
11,600	11,620	687	680	673	665	658	651	644	636	629	622	615
11,620	11,640	689	681	674	667	660	652	645	638	631	623	616
11,640	11,660	690	683	676	668	661	654	647	639	632	625	618
11,660	11,680	692	684	677	670	663	655	648	641	634	626	619
11,680	11,700	693	686	679	671	664	657	650	642	635	628	621
11,700	11,720	695	687	680	673	666	658	651	644	637	630	622
11,720	11,740	696	689	682	674	667	660	653	646	638	631	624

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
11,740	11,760	698	691	683	676	669	662	654	647	640	633	625
11,760	11,780	699	692	685	678	670	663	656	649	641	634	627
11,780	11,800	701	694	686	679	672	665	657	650	643	636	628
11,800	11,820	702	695	688	681	673	666	659	652	644	637	630
11,820	11,840	704	697	689	682	675	668	660	653	646	639	631
11,840	11,860	705	698	691	684	676	669	662	655	647	640	633
11,860	11,880	707	700	692	685	678	671	663	656	649	642	634
11,880	11,900	708	701	694	687	679	672	665	658	650	643	636
11,900	11,920	710	703	695	688	681	674	666	659	652	645	637
11,920	11,940	711	704	697	690	682	675	668	661	653	646	639
11,940	11,960	713	706	698	691	684	677	669	662	655	648	640
11,960	11,980	714	707	700	693	685	678	671	664	657	649	642
11,980	12,000	716	709	701	694	687	680	673	665	658	651	644
12,000	12,020	718	710	703	696	689	681	674	667	660	652	645
12,020	12,040	719	712	705	697	690	683	676	668	661	654	647
12,040	12,060	721	713	706	699	692	684	677	670	663	655	648
12,060	12,080	722	715	708	700	693	686	679	671	664	657	650
12,080	12,100	724	716	709	702	695	687	680	673	666	658	651
12,100	12,120	725	718	711	703	696	689	682	674	667	660	653
12,120	12,140	727	719	712	705	698	690	683	676	669	661	654

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
12,140	12,160	728	721	714	706	699	692	685	677	670	663	656
12,160	12,180	730	722	715	708	701	693	686	679	672	664	657
12,180	12,200	731	724	717	709	702	695	688	680	673	666	659
12,200	12,220	733	725	718	711	704	696	689	682	675	668	660
12,220	12,240	734	727	720	712	705	698	691	684	676	669	662
12,240	12,260	736	729	721	714	707	700	692	685	678	671	663
12,260	12,280	737	730	723	716	708	701	694	687	679	672	665
12,280	12,300	739	732	724	717	710	703	695	688	681	674	666
12,300	12,320	740	733	726	719	711	704	697	690	682	675	668
12,320	12,340	742	735	727	720	713	706	698	691	684	677	669
12,340	12,360	743	736	729	722	714	707	700	693	685	678	671
12,360	12,380	745	738	730	723	716	709	701	694	687	680	672
12,380	12,400	746	739	732	725	717	710	703	696	688	681	674
12,400	12,420	748	741	733	726	719	712	704	697	690	683	675
12,420	12,440	749	742	735	728	720	713	706	699	691	684	677
12,440	12,460	751	744	736	729	722	715	707	700	693	686	678
12,460	12,480	752	745	738	731	723	716	709	702	695	687	680
12,480	12,500	754	747	739	732	725	718	711	703	696	689	682
12,500	12,520	756	748	741	734	727	719	712	705	698	690	683
12,520	12,540	757	750	743	735	728	721	714	706	699	692	685

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
12,540	12,560	759	751	744	737	730	722	715	708	701	693	686
12,560	12,580	760	753	746	738	731	724	717	709	702	695	688
12,580	12,600	762	754	747	740	733	725	718	711	704	696	689
12,600	12,620	763	756	749	741	734	727	720	712	705	698	691
12,620	12,640	765	757	750	743	736	728	721	714	707	699	692
12,640	12,660	766	759	752	744	737	730	723	715	708	701	694
12,660	12,680	768	760	753	746	739	731	724	717	710	702	695
12,680	12,700	769	762	755	747	740	733	726	718	711	704	697
12,700	12,720	771	763	756	749	742	734	727	720	713	706	698
12,720	12,740	772	765	758	750	743	736	729	722	714	707	700
12,740	12,760	774	767	759	752	745	738	730	723	716	709	701
12,760	12,780	775	768	761	754	746	739	732	725	717	710	703
12,780	12,800	777	770	762	755	748	741	733	726	719	712	704
12,800	12,820	778	771	764	757	749	742	735	728	720	713	706
12,820	12,840	780	773	765	758	751	744	736	729	722	715	707
12,840	12,860	781	774	767	760	752	745	738	731	723	716	709
12,860	12,880	783	776	768	761	754	747	739	732	725	718	710
12,880	12,900	784	777	770	763	755	748	741	734	726	719	712
12,900	12,920	786	779	771	764	757	750	742	735	728	721	713
12,920	12,940	787	780	773	766	758	751	744	737	729	722	715

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
12,940	12,960	789	782	774	767	760	753	745	738	731	724	716
12,960	12,980	790	783	776	769	761	754	747	740	733	725	718
12,980	13,000	792	785	777	770	763	756	749	741	734	727	720
13,000	13,020	794	786	779	772	765	757	750	743	736	728	721
13,020	13,040	795	788	781	773	766	759	752	744	737	730	723
13,040	13,060	797	789	782	775	768	760	753	746	739	731	724
13,060	13,080	798	791	784	776	769	762	755	747	740	733	726
13,080	13,100	800	792	785	778	771	763	756	749	742	734	727
13,100	13,120	801	794	787	779	772	765	758	750	743	736	729
13,120	13,140	803	795	788	781	774	766	759	752	745	737	730
13,140	13,160	804	797	790	782	775	768	761	753	746	739	732
13,160	13,180	806	798	791	784	777	769	762	755	748	740	733
13,180	13,200	807	800	793	785	778	771	764	756	749	742	735
13,200	13,220	809	801	794	787	780	772	765	758	751	744	736
13,220	13,240	810	803	796	788	781	774	767	760	752	745	738
13,240	13,260	812	805	797	790	783	776	768	761	754	747	739
13,260	13,280	813	806	799	792	784	777	770	763	755	748	741
13,280	13,300	815	808	800	793	786	779	771	764	757	750	742
13,300	13,320	816	809	802	795	787	780	773	766	758	751	744
13,320	13,340	818	811	803	796	789	782	774	767	760	753	745

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
13,340	13,360	819	812	805	798	790	783	776	769	761	754	747
13,360	13,380	821	814	806	799	792	785	777	770	763	756	748
13,380	13,400	822	815	808	801	793	786	779	772	764	757	750
13,400	13,420	824	817	809	802	795	788	780	773	766	759	751
13,420	13,440	825	818	811	804	796	789	782	775	767	760	753
13,440	13,460	827	820	812	805	798	791	783	776	769	762	754
13,460	13,480	828	821	814	807	799	792	785	778	771	763	756
13,480	13,500	830	823	815	808	801	794	787	779	772	765	758
13,500	13,520	832	824	817	810	803	795	788	781	774	766	759
13,520	13,540	833	826	819	811	804	797	790	782	775	768	761
13,540	13,560	835	827	820	813	806	798	791	784	777	769	762
13,560	13,580	836	829	822	814	807	800	793	785	778	771	764
13,580	13,600	838	830	823	816	809	801	794	787	780	772	765
13,600	13,620	839	832	825	817	810	803	796	788	781	774	767
13,620	13,640	841	833	826	819	812	804	797	790	783	775	768
13,640	13,660	842	835	828	820	813	806	799	791	784	777	770
13,660	13,680	844	836	829	822	815	807	800	793	786	778	771
13,680	13,700	845	838	831	823	816	809	802	794	787	780	773
13,700	13,720	847	839	832	825	818	810	803	796	789	782	774
13,720	13,740	848	841	834	826	819	812	805	798	790	783	776



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
13,740	13,760	850	843	835	828	821	814	806	799	792	785	777
13,760	13,780	851	844	837	830	822	815	808	801	793	786	779
13,780	13,800	853	846	838	831	824	817	809	802	795	788	780
13,800	13,820	854	847	840	833	825	818	811	804	796	789	782
13,820	13,840	856	849	841	834	827	820	812	805	798	791	783
13,840	13,860	857	850	843	836	828	821	814	807	799	792	785
13,860	13,880	859	852	844	837	830	823	815	808	801	794	786
13,880	13,900	860	853	846	839	831	824	817	810	802	795	788
13,900	13,920	862	855	847	840	833	826	818	811	804	797	789
13,920	13,940	863	856	849	842	834	827	820	813	805	798	791
13,940	13,960	865	858	850	843	836	829	821	814	807	800	792
13,960	13,980	866	859	852	845	837	830	823	816	809	801	794
13,980	14,000	868	861	853	846	839	832	825	817	810	803	796
14,000	14,020	870	862	855	848	841	833	826	819	812	804	797
14,020	14,040	871	864	857	849	842	835	828	820	813	806	799
14,040	14,060	873	865	858	851	844	836	829	822	815	807	800
14,060	14,080	874	867	860	852	845	838	831	823	816	809	802
14,080	14,100	876	868	861	854	847	839	832	825	818	810	803
14,100	14,120	877	870	863	855	848	841	834	826	819	812	805
14,120	14,140	879	871	864	857	850	842	835	828	821	813	806

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
14,140	14,160	880	873	866	858	851	844	837	829	822	815	808
14,160	14,180	882	874	867	860	853	845	838	831	824	816	809
14,180	14,200	883	876	869	861	854	847	840	832	825	818	811
14,200	14,220	885	877	870	863	856	848	841	834	827	820	812
14,220	14,240	886	879	872	864	857	850	843	836	828	821	814
14,240	14,260	888	881	873	866	859	852	844	837	830	823	815
14,260	14,280	889	882	875	868	860	853	846	839	831	824	817
14,280	14,300	891	884	876	869	862	855	847	840	833	826	818
14,300	14,320	892	885	878	871	863	856	849	842	834	827	820
14,320	14,340	894	887	879	872	865	858	850	843	836	829	821
14,340	14,360	895	888	881	874	866	859	852	845	837	830	823
14,360	14,380	897	890	882	875	868	861	853	846	839	832	824
14,380	14,400	898	891	884	877	869	862	855	848	840	833	826
14,400	14,420	900	893	885	878	871	864	856	849	842	835	827
14,420	14,440	901	894	887	880	872	865	858	851	843	836	829
14,440	14,460	903	896	888	881	874	867	859	852	845	838	830
14,460	14,480	904	897	890	883	875	868	861	854	847	839	832
14,480	14,500	906	899	891	884	877	870	863	855	848	841	834
14,500	14,520	908	900	893	886	879	871	864	857	850	842	835
14,520	14,540	909	902	895	887	880	873	866	858	851	844	837

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
14,540	14,560	911	903	896	889	882	874	867	860	853	845	838
14,560	14,580	912	905	898	890	883	876	869	861	854	847	840
14,580	14,600	914	906	899	892	885	877	870	863	856	848	841
14,600	14,620	915	908	901	893	886	879	872	864	857	850	843
14,620	14,640	917	909	902	895	888	880	873	866	859	851	844
14,640	14,660	918	911	904	896	889	882	875	867	860	853	846
14,660	14,680	920	912	905	898	891	883	876	869	862	854	847
14,680	14,700	921	914	907	899	892	885	878	870	863	856	849
14,700	14,720	923	915	908	901	894	886	879	872	865	858	850
14,720	14,740	924	917	910	902	895	888	881	874	866	859	852
14,740	14,760	926	919	911	904	897	890	882	875	868	861	853
14,760	14,780	927	920	913	906	898	891	884	877	869	862	855
14,780	14,800	929	922	914	907	900	893	885	878	871	864	856
14,800	14,820	930	923	916	909	901	894	887	880	872	865	858
14,820	14,840	932	925	917	910	903	896	888	881	874	867	859
14,840	14,860	933	926	919	912	904	897	890	883	875	868	861
14,860	14,880	935	928	920	913	906	899	891	884	877	870	862
14,880	14,900	936	929	922	915	907	900	893	886	878	871	864
14,900	14,920	938	931	923	916	909	902	894	887	880	873	865
14,920	14,940	939	932	925	918	910	903	896	889	881	874	867

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
14,940	14,960	941	934	926	919	912	905	897	890	883	876	868
14,960	14,980	942	935	928	921	913	906	899	892	885	877	870
14,980	15,000	944	937	929	922	915	908	901	893	886	879	872
15,000	15,020	946	938	931	924	917	909	902	895	888	880	873
15,020	15,040	947	940	933	925	918	911	904	896	889	882	875
15,040	15,060	949	941	934	927	920	912	905	898	891	883	876
15,060	15,080	950	943	936	928	921	914	907	899	892	885	878
15,080	15,100	952	944	937	930	923	915	908	901	894	886	879
15,100	15,120	953	946	939	931	924	917	910	902	895	888	881
15,120	15,140	955	947	940	933	926	918	911	904	897	889	882
15,140	15,160	956	949	942	934	927	920	913	905	898	891	884
15,160	15,180	958	950	943	936	929	921	914	907	900	892	885
15,180	15,200	959	952	945	937	930	923	916	908	901	894	887
15,200	15,220	961	953	946	939	932	924	917	910	903	896	888
15,220	15,240	962	955	948	940	933	926	919	912	904	897	890
15,240	15,260	964	957	949	942	935	928	920	913	906	899	891
15,260	15,280	965	958	951	944	936	929	922	915	907	900	893
15,280	15,300	967	960	952	945	938	931	923	916	909	902	894
15,300	15,320	968	961	954	947	939	932	925	918	910	903	896
15,320	15,340	970	963	955	948	941	934	926	919	912	905	897

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
15,340	15,360	971	964	957	950	942	935	928	921	913	906	899
15,360	15,380	973	966	958	951	944	937	929	922	915	908	900
15,380	15,400	974	967	960	953	945	938	931	924	916	909	902
15,400	15,420	976	969	961	954	947	940	932	925	918	911	903
15,420	15,440	977	970	963	956	948	941	934	927	919	912	905
15,440	15,460	979	972	964	957	950	943	935	928	921	914	906
15,460	15,480	980	973	966	959	951	944	937	930	923	915	908
15,480	15,500	982	975	967	960	953	946	939	931	924	917	910
15,500	15,520	984	976	969	962	955	947	940	933	926	918	911
15,520	15,540	985	978	971	963	956	949	942	934	927	920	913
15,540	15,560	987	979	972	965	958	950	943	936	929	921	914
15,560	15,580	988	981	974	966	959	952	945	937	930	923	916
15,580	15,600	990	982	975	968	961	953	946	939	932	924	917
15,600	15,620	991	984	977	969	962	955	948	940	933	926	919
15,620	15,640	993	985	978	971	964	956	949	942	935	927	920
15,640	15,660	994	987	980	972	965	958	951	943	936	929	922
15,660	15,680	996	988	981	974	967	959	952	945	938	930	923
15,680	15,700	997	990	983	975	968	961	954	946	939	932	925
15,700	15,720	999	991	984	977	970	962	955	948	941	934	926
15,720	15,740	1,000	993	986	978	971	964	957	950	942	935	928

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
15,740	15,760	1,002	995	987	980	973	966	958	951	944	937	929
15,760	15,780	1,003	996	989	982	974	967	960	953	945	938	931
15,780	15,800	1,005	998	990	983	976	969	961	954	947	940	932
15,800	15,820	1,006	999	992	985	977	970	963	956	948	941	934
15,820	15,840	1,008	1,001	993	986	979	972	964	957	950	943	935
15,840	15,860	1,009	1,002	995	988	980	973	966	959	951	944	937
15,860	15,880	1,011	1,004	996	989	982	975	967	960	953	946	938
15,880	15,900	1,012	1,005	998	991	983	976	969	962	954	947	940
15,900	15,920	1,014	1,007	999	992	985	978	970	963	956	949	941
15,920	15,940	1,015	1,008	1,001	994	986	979	972	965	957	950	943
15,940	15,960	1,017	1,010	1,002	995	988	981	973	966	959	952	944
15,960	15,980	1,018	1,011	1,004	997	989	982	975	968	961	953	946
15,980	16,000	1,020	1,013	1,005	998	991	984	977	969	962	955	948
16,000	16,020	1,022	1,014	1,007	1,000	993	985	978	971	964	956	949
16,020	16,040	1,023	1,016	1,009	1,001	994	987	980	972	965	958	951
16,040	16,060	1,025	1,017	1,010	1,003	996	988	981	974	967	959	952
16,060	16,080	1,026	1,019	1,012	1,004	997	990	983	975	968	961	954
16,080	16,100	1,028	1,020	1,013	1,006	999	991	984	977	970	962	955
16,100	16,120	1,029	1,022	1,015	1,007	1,000	993	986	978	971	964	957
16,120	16,140	1,031	1,023	1,016	1,009	1,002	994	987	980	973	965	958

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
16,140	16,160	1,032	1,025	1,018	1,010	1,003	996	989	981	974	967	960
16,160	16,180	1,034	1,026	1,019	1,012	1,005	997	990	983	976	968	961
16,180	16,200	1,035	1,028	1,021	1,013	1,006	999	992	984	977	970	963
16,200	16,220	1,037	1,029	1,022	1,015	1,008	1,000	993	986	979	972	964
16,220	16,240	1,038	1,031	1,024	1,016	1,009	1,002	995	988	980	973	966
16,240	16,260	1,040	1,033	1,025	1,018	1,011	1,004	996	989	982	975	967
16,260	16,280	1,041	1,034	1,027	1,020	1,012	1,005	998	991	983	976	969
16,280	16,300	1,043	1,036	1,028	1,021	1,014	1,007	999	992	985	978	970
16,300	16,320	1,044	1,037	1,030	1,023	1,015	1,008	1,001	994	986	979	972
16,320	16,340	1,046	1,039	1,031	1,024	1,017	1,010	1,002	995	988	981	973
16,340	16,360	1,047	1,040	1,033	1,026	1,018	1,011	1,004	997	989	982	975
16,360	16,380	1,049	1,042	1,034	1,027	1,020	1,013	1,005	998	991	984	976
16,380	16,400	1,050	1,043	1,036	1,029	1,021	1,014	1,007	1,000	992	985	978
16,400	16,420	1,052	1,045	1,037	1,030	1,023	1,016	1,008	1,001	994	987	979
16,420	16,440	1,053	1,046	1,039	1,032	1,024	1,017	1,010	1,003	995	988	981
16,440	16,460	1,055	1,048	1,040	1,033	1,026	1,019	1,011	1,004	997	990	982
16,460	16,480	1,056	1,049	1,042	1,035	1,027	1,020	1,013	1,006	999	991	984
16,480	16,500	1,058	1,051	1,043	1,036	1,029	1,022	1,015	1,007	1,000	993	986
16,500	16,520	1,060	1,052	1,045	1,038	1,031	1,023	1,016	1,009	1,002	994	987
16,520	16,540	1,061	1,054	1,047	1,039	1,032	1,025	1,018	1,010	1,003	996	989

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
16,540	16,560	1,063	1,055	1,048	1,041	1,034	1,026	1,019	1,012	1,005	997	990
16,560	16,580	1,064	1,057	1,050	1,042	1,035	1,028	1,021	1,013	1,006	999	992
16,580	16,600	1,066	1,058	1,051	1,044	1,037	1,029	1,022	1,015	1,008	1,000	993
16,600	16,620	1,067	1,060	1,053	1,045	1,038	1,031	1,024	1,016	1,009	1,002	995
16,620	16,640	1,069	1,061	1,054	1,047	1,040	1,032	1,025	1,018	1,011	1,003	996
16,640	16,660	1,070	1,063	1,056	1,048	1,041	1,034	1,027	1,019	1,012	1,005	998
16,660	16,680	1,072	1,064	1,057	1,050	1,043	1,035	1,028	1,021	1,014	1,006	999
16,680	16,700	1,073	1,066	1,059	1,051	1,044	1,037	1,030	1,022	1,015	1,008	1,001
16,700	16,720	1,075	1,067	1,060	1,053	1,046	1,038	1,031	1,024	1,017	1,010	1,002
16,720	16,740	1,076	1,069	1,062	1,054	1,047	1,040	1,033	1,026	1,018	1,011	1,004
16,740	16,760	1,078	1,071	1,063	1,056	1,049	1,042	1,034	1,027	1,020	1,013	1,005
16,760	16,780	1,079	1,072	1,065	1,058	1,050	1,043	1,036	1,029	1,021	1,014	1,007
16,780	16,800	1,081	1,074	1,066	1,059	1,052	1,045	1,037	1,030	1,023	1,016	1,008
16,800	16,820	1,082	1,075	1,068	1,061	1,053	1,046	1,039	1,032	1,024	1,017	1,010
16,820	16,840	1,084	1,077	1,069	1,062	1,055	1,048	1,040	1,033	1,026	1,019	1,011
16,840	16,860	1,085	1,078	1,071	1,064	1,056	1,049	1,042	1,035	1,027	1,020	1,013
16,860	16,880	1,087	1,080	1,072	1,065	1,058	1,051	1,043	1,036	1,029	1,022	1,014
16,880	16,900	1,088	1,081	1,074	1,067	1,059	1,052	1,045	1,038	1,030	1,023	1,016
16,900	16,920	1,090	1,083	1,075	1,068	1,061	1,054	1,046	1,039	1,032	1,025	1,017
16,920	16,940	1,091	1,084	1,077	1,070	1,062	1,055	1,048	1,041	1,033	1,026	1,019



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
16,940	16,960	1,093	1,086	1,078	1,071	1,064	1,057	1,049	1,042	1,035	1,028	1,020
16,960	16,980	1,094	1,087	1,080	1,073	1,065	1,058	1,051	1,044	1,037	1,029	1,022
16,980	17,000	1,096	1,089	1,081	1,074	1,067	1,060	1,053	1,045	1,038	1,031	1,024
17,000	17,020	1,098	1,090	1,083	1,076	1,069	1,061	1,054	1,047	1,040	1,032	1,025
17,020	17,040	1,099	1,092	1,085	1,077	1,070	1,063	1,056	1,048	1,041	1,034	1,027
17,040	17,060	1,101	1,093	1,086	1,079	1,072	1,064	1,057	1,050	1,043	1,035	1,028
17,060	17,080	1,102	1,095	1,088	1,080	1,073	1,066	1,059	1,051	1,044	1,037	1,030
17,080	17,100	1,104	1,096	1,089	1,082	1,075	1,067	1,060	1,053	1,046	1,038	1,031
17,100	17,120	1,105	1,098	1,091	1,083	1,076	1,069	1,062	1,054	1,047	1,040	1,033
17,120	17,140	1,107	1,099	1,092	1,085	1,078	1,070	1,063	1,056	1,049	1,041	1,034
17,140	17,160	1,108	1,101	1,094	1,086	1,079	1,072	1,065	1,057	1,050	1,043	1,036
17,160	17,180	1,110	1,102	1,095	1,088	1,081	1,073	1,066	1,059	1,052	1,044	1,037
17,180	17,200	1,111	1,104	1,097	1,089	1,082	1,075	1,068	1,060	1,053	1,046	1,039
17,200	17,220	1,113	1,105	1,098	1,091	1,084	1,076	1,069	1,062	1,055	1,048	1,040
17,220	17,240	1,114	1,107	1,100	1,092	1,085	1,078	1,071	1,064	1,056	1,049	1,042
17,240	17,260	1,116	1,109	1,101	1,094	1,087	1,080	1,072	1,065	1,058	1,051	1,043
17,260	17,280	1,117	1,110	1,103	1,096	1,088	1,081	1,074	1,067	1,059	1,052	1,045
17,280	17,300	1,119	1,112	1,104	1,097	1,090	1,083	1,075	1,068	1,061	1,054	1,046
17,300	17,320	1,120	1,113	1,106	1,099	1,091	1,084	1,077	1,070	1,062	1,055	1,048
17,320	17,340	1,122	1,115	1,107	1,100	1,093	1,086	1,078	1,071	1,064	1,057	1,049

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
17,340	17,360	1,123	1,116	1,109	1,102	1,094	1,087	1,080	1,073	1,065	1,058	1,051
17,360	17,380	1,125	1,118	1,110	1,103	1,096	1,089	1,081	1,074	1,067	1,060	1,052
17,380	17,400	1,126	1,119	1,112	1,105	1,097	1,090	1,083	1,076	1,068	1,061	1,054
17,400	17,420	1,128	1,121	1,113	1,106	1,099	1,092	1,084	1,077	1,070	1,063	1,055
17,420	17,440	1,129	1,122	1,115	1,108	1,100	1,093	1,086	1,079	1,071	1,064	1,057
17,440	17,460	1,131	1,124	1,116	1,109	1,102	1,095	1,087	1,080	1,073	1,066	1,058
17,460	17,480	1,132	1,125	1,118	1,111	1,103	1,096	1,089	1,082	1,075	1,067	1,060
17,480	17,500	1,134	1,127	1,119	1,112	1,105	1,098	1,091	1,083	1,076	1,069	1,062
17,500	17,520	1,136	1,128	1,121	1,114	1,107	1,099	1,092	1,085	1,078	1,070	1,063
17,520	17,540	1,137	1,130	1,123	1,115	1,108	1,101	1,094	1,086	1,079	1,072	1,065
17,540	17,560	1,139	1,131	1,124	1,117	1,110	1,102	1,095	1,088	1,081	1,073	1,066
17,560	17,580	1,140	1,133	1,126	1,118	1,111	1,104	1,097	1,089	1,082	1,075	1,068
17,580	17,600	1,142	1,134	1,127	1,120	1,113	1,105	1,098	1,091	1,084	1,076	1,069
17,600	17,620	1,143	1,136	1,129	1,121	1,114	1,107	1,100	1,092	1,085	1,078	1,071
17,620	17,640	1,145	1,137	1,130	1,123	1,116	1,108	1,101	1,094	1,087	1,079	1,072
17,640	17,660	1,146	1,139	1,132	1,124	1,117	1,110	1,103	1,095	1,088	1,081	1,074
17,660	17,680	1,148	1,140	1,133	1,126	1,119	1,111	1,104	1,097	1,090	1,082	1,075
17,680	17,700	1,149	1,142	1,135	1,127	1,120	1,113	1,106	1,098	1,091	1,084	1,077
17,700	17,720	1,151	1,143	1,136	1,129	1,122	1,114	1,107	1,100	1,093	1,086	1,078
17,720	17,740	1,152	1,145	1,138	1,130	1,123	1,116	1,109	1,102	1,094	1,087	1,080

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
17,740	17,760	1,154	1,147	1,139	1,132	1,125	1,118	1,110	1,103	1,096	1,089	1,081
17,760	17,780	1,155	1,148	1,141	1,134	1,126	1,119	1,112	1,105	1,097	1,090	1,083
17,780	17,800	1,157	1,150	1,142	1,135	1,128	1,121	1,113	1,106	1,099	1,092	1,084
17,800	17,820	1,158	1,151	1,144	1,137	1,129	1,122	1,115	1,108	1,100	1,093	1,086
17,820	17,840	1,160	1,153	1,145	1,138	1,131	1,124	1,116	1,109	1,102	1,095	1,087
17,840	17,860	1,161	1,154	1,147	1,140	1,132	1,125	1,118	1,111	1,103	1,096	1,089
17,860	17,880	1,163	1,156	1,148	1,141	1,134	1,127	1,119	1,112	1,105	1,098	1,090
17,880	17,900	1,164	1,157	1,150	1,143	1,135	1,128	1,121	1,114	1,106	1,099	1,092
17,900	17,920	1,166	1,159	1,151	1,144	1,137	1,130	1,122	1,115	1,108	1,101	1,093
17,920	17,940	1,167	1,160	1,153	1,146	1,138	1,131	1,124	1,117	1,109	1,102	1,095
17,940	17,960	1,169	1,162	1,154	1,147	1,140	1,133	1,125	1,118	1,111	1,104	1,096
17,960	17,980	1,170	1,163	1,156	1,149	1,141	1,134	1,127	1,120	1,113	1,105	1,098
17,980	18,000	1,172	1,165	1,157	1,150	1,143	1,136	1,129	1,121	1,114	1,107	1,100
18,000	18,020	1,174	1,166	1,159	1,152	1,145	1,137	1,130	1,123	1,116	1,108	1,101
18,020	18,040	1,175	1,168	1,161	1,153	1,146	1,139	1,132	1,124	1,117	1,110	1,103
18,040	18,060	1,177	1,169	1,162	1,155	1,148	1,140	1,133	1,126	1,119	1,111	1,104
18,060	18,080	1,178	1,171	1,164	1,156	1,149	1,142	1,135	1,127	1,120	1,113	1,106
18,080	18,100	1,180	1,172	1,165	1,158	1,151	1,143	1,136	1,129	1,122	1,114	1,107
18,100	18,120	1,181	1,174	1,167	1,159	1,152	1,145	1,138	1,130	1,123	1,116	1,109
18,120	18,140	1,183	1,175	1,168	1,161	1,154	1,146	1,139	1,132	1,125	1,117	1,110

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
18,140	18,160	1,184	1,177	1,170	1,162	1,155	1,148	1,141	1,133	1,126	1,119	1,112
18,160	18,180	1,186	1,178	1,171	1,164	1,157	1,149	1,142	1,135	1,128	1,120	1,113
18,180	18,200	1,187	1,180	1,173	1,165	1,158	1,151	1,144	1,136	1,129	1,122	1,115
18,200	18,220	1,189	1,181	1,174	1,167	1,160	1,152	1,145	1,138	1,131	1,124	1,116
18,220	18,240	1,190	1,183	1,176	1,168	1,161	1,154	1,147	1,140	1,132	1,125	1,118
18,240	18,260	1,192	1,185	1,177	1,170	1,163	1,156	1,148	1,141	1,134	1,127	1,119
18,260	18,280	1,193	1,186	1,179	1,172	1,164	1,157	1,150	1,143	1,135	1,128	1,121
18,280	18,300	1,195	1,188	1,180	1,173	1,166	1,159	1,151	1,144	1,137	1,130	1,122
18,300	18,320	1,196	1,189	1,182	1,175	1,167	1,160	1,153	1,146	1,138	1,131	1,124
18,320	18,340	1,198	1,191	1,183	1,176	1,169	1,162	1,154	1,147	1,140	1,133	1,125
18,340	18,360	1,199	1,192	1,185	1,178	1,170	1,163	1,156	1,149	1,141	1,134	1,127
18,360	18,380	1,201	1,194	1,186	1,179	1,172	1,165	1,157	1,150	1,143	1,136	1,128
18,380	18,400	1,202	1,195	1,188	1,181	1,173	1,166	1,159	1,152	1,144	1,137	1,130
18,400	18,420	1,204	1,197	1,189	1,182	1,175	1,168	1,160	1,153	1,146	1,139	1,131
18,420	18,440	1,205	1,198	1,191	1,184	1,176	1,169	1,162	1,155	1,147	1,140	1,133
18,440	18,460	1,207	1,200	1,192	1,185	1,178	1,171	1,163	1,156	1,149	1,142	1,134
18,460	18,480	1,208	1,201	1,194	1,187	1,179	1,172	1,165	1,158	1,151	1,143	1,136
18,480	18,500	1,210	1,203	1,195	1,188	1,181	1,174	1,167	1,159	1,152	1,145	1,138
18,500	18,520	1,212	1,204	1,197	1,190	1,183	1,175	1,168	1,161	1,154	1,146	1,139
18,520	18,540	1,213	1,206	1,199	1,191	1,184	1,177	1,170	1,162	1,155	1,148	1,141

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
18,540	18,560	1,215	1,207	1,200	1,193	1,186	1,178	1,171	1,164	1,157	1,149	1,142
18,560	18,580	1,216	1,209	1,202	1,194	1,187	1,180	1,173	1,165	1,158	1,151	1,144
18,580	18,600	1,218	1,210	1,203	1,196	1,189	1,181	1,174	1,167	1,160	1,152	1,145
18,600	18,620	1,219	1,212	1,205	1,197	1,190	1,183	1,176	1,168	1,161	1,154	1,147
18,620	18,640	1,221	1,213	1,206	1,199	1,192	1,184	1,177	1,170	1,163	1,155	1,148
18,640	18,660	1,222	1,215	1,208	1,200	1,193	1,186	1,179	1,171	1,164	1,157	1,150
18,660	18,680	1,224	1,216	1,209	1,202	1,195	1,187	1,180	1,173	1,166	1,158	1,151
18,680	18,700	1,225	1,218	1,211	1,203	1,196	1,189	1,182	1,174	1,167	1,160	1,153
18,700	18,720	1,227	1,219	1,212	1,205	1,198	1,190	1,183	1,176	1,169	1,162	1,154
18,720	18,740	1,228	1,221	1,214	1,206	1,199	1,192	1,185	1,178	1,170	1,163	1,156
18,740	18,760	1,230	1,223	1,215	1,208	1,201	1,194	1,186	1,179	1,172	1,165	1,157
18,760	18,780	1,231	1,224	1,217	1,210	1,202	1,195	1,188	1,181	1,173	1,166	1,159
18,780	18,800	1,233	1,226	1,218	1,211	1,204	1,197	1,189	1,182	1,175	1,168	1,160
18,800	18,820	1,234	1,227	1,220	1,213	1,205	1,198	1,191	1,184	1,176	1,169	1,162
18,820	18,840	1,236	1,229	1,221	1,214	1,207	1,200	1,192	1,185	1,178	1,171	1,163
18,840	18,860	1,237	1,230	1,223	1,216	1,208	1,201	1,194	1,187	1,179	1,172	1,165
18,860	18,880	1,239	1,232	1,224	1,217	1,210	1,203	1,195	1,188	1,181	1,174	1,166
18,880	18,900	1,240	1,233	1,226	1,219	1,211	1,204	1,197	1,190	1,182	1,175	1,168
18,900	18,920	1,242	1,235	1,227	1,220	1,213	1,206	1,198	1,191	1,184	1,177	1,169
18,920	18,940	1,243	1,236	1,229	1,222	1,214	1,207	1,200	1,193	1,185	1,178	1,171

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
18,940	18,960	1,245	1,238	1,230	1,223	1,216	1,209	1,201	1,194	1,187	1,180	1,172
18,960	18,980	1,246	1,239	1,232	1,225	1,217	1,210	1,203	1,196	1,189	1,181	1,174
18,980	19,000	1,248	1,241	1,233	1,226	1,219	1,212	1,205	1,197	1,190	1,183	1,176
19,000	19,020	1,250	1,242	1,235	1,228	1,221	1,213	1,206	1,199	1,192	1,184	1,177
19,020	19,040	1,251	1,244	1,237	1,229	1,222	1,215	1,208	1,200	1,193	1,186	1,179
19,040	19,060	1,253	1,245	1,238	1,231	1,224	1,216	1,209	1,202	1,195	1,187	1,180
19,060	19,080	1,254	1,247	1,240	1,232	1,225	1,218	1,211	1,203	1,196	1,189	1,182
19,080	19,100	1,256	1,248	1,241	1,234	1,227	1,219	1,212	1,205	1,198	1,190	1,183
19,100	19,120	1,257	1,250	1,243	1,235	1,228	1,221	1,214	1,206	1,199	1,192	1,185
19,120	19,140	1,259	1,251	1,244	1,237	1,230	1,222	1,215	1,208	1,201	1,193	1,186
19,140	19,160	1,260	1,253	1,246	1,238	1,231	1,224	1,217	1,209	1,202	1,195	1,188
19,160	19,180	1,262	1,254	1,247	1,240	1,233	1,225	1,218	1,211	1,204	1,196	1,189
19,180	19,200	1,263	1,256	1,249	1,241	1,234	1,227	1,220	1,212	1,205	1,198	1,191
19,200	19,220	1,265	1,257	1,250	1,243	1,236	1,228	1,221	1,214	1,207	1,200	1,192
19,220	19,240	1,266	1,259	1,252	1,244	1,237	1,230	1,223	1,216	1,208	1,201	1,194
19,240	19,260	1,268	1,261	1,253	1,246	1,239	1,232	1,224	1,217	1,210	1,203	1,195
19,260	19,280	1,269	1,262	1,255	1,248	1,240	1,233	1,226	1,219	1,211	1,204	1,197
19,280	19,300	1,271	1,264	1,256	1,249	1,242	1,235	1,227	1,220	1,213	1,206	1,198
19,300	19,320	1,272	1,265	1,258	1,251	1,243	1,236	1,229	1,222	1,214	1,207	1,200
19,320	19,340	1,274	1,267	1,259	1,252	1,245	1,238	1,230	1,223	1,216	1,209	1,201

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
19,340	19,360	1,275	1,268	1,261	1,254	1,246	1,239	1,232	1,225	1,217	1,210	1,203
19,360	19,380	1,277	1,270	1,262	1,255	1,248	1,241	1,233	1,226	1,219	1,212	1,204
19,380	19,400	1,278	1,271	1,264	1,257	1,249	1,242	1,235	1,228	1,220	1,213	1,206
19,400	19,420	1,280	1,273	1,265	1,258	1,251	1,244	1,236	1,229	1,222	1,215	1,207
19,420	19,440	1,281	1,274	1,267	1,260	1,252	1,245	1,238	1,231	1,223	1,216	1,209
19,440	19,460	1,283	1,276	1,268	1,261	1,254	1,247	1,239	1,232	1,225	1,218	1,210
19,460	19,480	1,284	1,277	1,270	1,263	1,255	1,248	1,241	1,234	1,227	1,219	1,212
19,480	19,500	1,286	1,279	1,271	1,264	1,257	1,250	1,243	1,235	1,228	1,221	1,214
19,500	19,520	1,288	1,280	1,273	1,266	1,259	1,251	1,244	1,237	1,230	1,222	1,215
19,520	19,540	1,289	1,282	1,275	1,267	1,260	1,253	1,246	1,238	1,231	1,224	1,217
19,540	19,560	1,291	1,283	1,276	1,269	1,262	1,254	1,247	1,240	1,233	1,225	1,218
19,560	19,580	1,292	1,285	1,278	1,270	1,263	1,256	1,249	1,241	1,234	1,227	1,220
19,580	19,600	1,294	1,286	1,279	1,272	1,265	1,257	1,250	1,243	1,236	1,228	1,221
19,600	19,620	1,295	1,288	1,281	1,273	1,266	1,259	1,252	1,244	1,237	1,230	1,223
19,620	19,640	1,297	1,289	1,282	1,275	1,268	1,260	1,253	1,246	1,239	1,231	1,224
19,640	19,660	1,298	1,291	1,284	1,276	1,269	1,262	1,255	1,247	1,240	1,233	1,226
19,660	19,680	1,300	1,292	1,285	1,278	1,271	1,263	1,256	1,249	1,242	1,234	1,227
19,680	19,700	1,301	1,294	1,287	1,279	1,272	1,265	1,258	1,250	1,243	1,236	1,229
19,700	19,720	1,303	1,295	1,288	1,281	1,274	1,266	1,259	1,252	1,245	1,238	1,230
19,720	19,740	1,304	1,297	1,290	1,282	1,275	1,268	1,261	1,254	1,246	1,239	1,232

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
19,740	19,760	1,306	1,299	1,291	1,284	1,277	1,270	1,262	1,255	1,248	1,241	1,233
19,760	19,780	1,307	1,300	1,293	1,286	1,278	1,271	1,264	1,257	1,249	1,242	1,235
19,780	19,800	1,309	1,302	1,294	1,287	1,280	1,273	1,265	1,258	1,251	1,244	1,236
19,800	19,820	1,310	1,303	1,296	1,289	1,281	1,274	1,267	1,260	1,252	1,245	1,238
19,820	19,840	1,312	1,305	1,297	1,290	1,283	1,276	1,268	1,261	1,254	1,247	1,239
19,840	19,860	1,313	1,306	1,299	1,292	1,284	1,277	1,270	1,263	1,255	1,248	1,241
19,860	19,880	1,315	1,308	1,300	1,293	1,286	1,279	1,271	1,264	1,257	1,250	1,242
19,880	19,900	1,316	1,309	1,302	1,295	1,287	1,280	1,273	1,266	1,258	1,251	1,244
19,900	19,920	1,318	1,311	1,303	1,296	1,289	1,282	1,274	1,267	1,260	1,253	1,245
19,920	19,940	1,319	1,312	1,305	1,298	1,290	1,283	1,276	1,269	1,261	1,254	1,247
19,940	19,960	1,321	1,314	1,306	1,299	1,292	1,285	1,277	1,270	1,263	1,256	1,248
19,960	19,980	1,322	1,315	1,308	1,301	1,293	1,286	1,279	1,272	1,265	1,257	1,250
19,980	20,000	1,324	1,317	1,309	1,302	1,295	1,288	1,281	1,273	1,266	1,259	1,252
20,000	20,020	1,326	1,318	1,311	1,304	1,297	1,289	1,282	1,275	1,268	1,260	1,253
20,020	20,040	1,327	1,320	1,313	1,305	1,298	1,291	1,284	1,276	1,269	1,262	1,255
20,040	20,060	1,329	1,321	1,314	1,307	1,300	1,292	1,285	1,278	1,271	1,263	1,256
20,060	20,080	1,330	1,323	1,316	1,308	1,301	1,294	1,287	1,279	1,272	1,265	1,258
20,080	20,100	1,332	1,324	1,317	1,310	1,303	1,295	1,288	1,281	1,274	1,266	1,259
20,100	20,120	1,333	1,326	1,319	1,311	1,304	1,297	1,290	1,282	1,275	1,268	1,261
20,120	20,140	1,335	1,327	1,320	1,313	1,306	1,298	1,291	1,284	1,277	1,269	1,262



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
20,140	20,160	1,336	1,329	1,322	1,314	1,307	1,300	1,293	1,285	1,278	1,271	1,264
20,160	20,180	1,338	1,330	1,323	1,316	1,309	1,301	1,294	1,287	1,280	1,272	1,265
20,180	20,200	1,339	1,332	1,325	1,317	1,310	1,303	1,296	1,288	1,281	1,274	1,267
20,200	20,220	1,341	1,333	1,326	1,319	1,312	1,304	1,297	1,290	1,283	1,276	1,268
20,220	20,240	1,342	1,335	1,328	1,320	1,313	1,306	1,299	1,292	1,284	1,277	1,270
20,240	20,260	1,344	1,337	1,329	1,322	1,315	1,308	1,300	1,293	1,286	1,279	1,271
20,260	20,280	1,345	1,338	1,331	1,324	1,316	1,309	1,302	1,295	1,287	1,280	1,273
20,280	20,300	1,347	1,340	1,332	1,325	1,318	1,311	1,303	1,296	1,289	1,282	1,274
20,300	20,320	1,348	1,341	1,334	1,327	1,319	1,312	1,305	1,298	1,290	1,283	1,276
20,320	20,340	1,350	1,343	1,335	1,328	1,321	1,314	1,306	1,299	1,292	1,285	1,277
20,340	20,360	1,351	1,344	1,337	1,330	1,322	1,315	1,308	1,301	1,293	1,286	1,279
20,360	20,380	1,353	1,346	1,338	1,331	1,324	1,317	1,309	1,302	1,295	1,288	1,280
20,380	20,400	1,354	1,347	1,340	1,333	1,325	1,318	1,311	1,304	1,296	1,289	1,282
20,400	20,420	1,356	1,349	1,341	1,334	1,327	1,320	1,312	1,305	1,298	1,291	1,283
20,420	20,440	1,357	1,350	1,343	1,336	1,328	1,321	1,314	1,307	1,299	1,292	1,285
20,440	20,460	1,359	1,352	1,344	1,337	1,330	1,323	1,315	1,308	1,301	1,294	1,286
20,460	20,480	1,360	1,353	1,346	1,339	1,331	1,324	1,317	1,310	1,303	1,295	1,288
20,480	20,500	1,362	1,355	1,347	1,340	1,333	1,326	1,319	1,311	1,304	1,297	1,290
20,500	20,520	1,364	1,356	1,349	1,342	1,335	1,327	1,320	1,313	1,306	1,298	1,291
20,520	20,540	1,365	1,358	1,351	1,343	1,336	1,329	1,322	1,314	1,307	1,300	1,293

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Monthly PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
20,540	20,560	1,367	1,359	1,352	1,345	1,338	1,330	1,323	1,316	1,309	1,301	1,294
20,560	20,580	1,368	1,361	1,354	1,346	1,339	1,332	1,325	1,317	1,310	1,303	1,296
20,580	20,600	1,370	1,362	1,355	1,348	1,341	1,333	1,326	1,319	1,312	1,304	1,297
20,600	20,620	1,371	1,364	1,357	1,349	1,342	1,335	1,328	1,320	1,313	1,306	1,299
20,620	20,640	1,373	1,365	1,358	1,351	1,344	1,336	1,329	1,322	1,315	1,307	1,300
20,640	20,660	1,374	1,367	1,360	1,352	1,345	1,338	1,331	1,323	1,316	1,309	1,302
20,660	20,680	1,376	1,368	1,361	1,354	1,347	1,339	1,332	1,325	1,318	1,310	1,303
20,680	20,700	1,377	1,370	1,363	1,355	1,348	1,341	1,334	1,326	1,319	1,312	1,305
20,700	20,720	1,379	1,371	1,364	1,357	1,350	1,342	1,335	1,328	1,321	1,314	1,306
20,720	20,740	1,380	1,373	1,366	1,358	1,351	1,344	1,337	1,330	1,322	1,315	1,308
20,740	20,760	1,382	1,375	1,367	1,360	1,353	1,346	1,338	1,331	1,324	1,317	1,309
20,760	20,780	1,383	1,376	1,369	1,362	1,354	1,347	1,340	1,333	1,325	1,318	1,311
20,780	20,800	1,385	1,378	1,370	1,363	1,356	1,349	1,341	1,334	1,327	1,320	1,312
20,800	20,820	1,386	1,379	1,372	1,365	1,357	1,350	1,343	1,336	1,328	1,321	1,314
20,820	20,840	1,388	1,381	1,373	1,366	1,359	1,352	1,344	1,337	1,330	1,323	1,315
20,840	20,860	1,389	1,382	1,375	1,368	1,360	1,353	1,346	1,339	1,331	1,324	1,317
20,860	20,880	1,391	1,384	1,376	1,369	1,362	1,355	1,347	1,340	1,333	1,326	1,318
20,880	20,900	1,392	1,385	1,378	1,371	1,363	1,356	1,349	1,342	1,334	1,327	1,320
20,900	20,920	1,394	1,387	1,379	1,372	1,365	1,358	1,350	1,343	1,336	1,329	1,321
20,920	20,940	1,395	1,388	1,381	1,374	1,366	1,359	1,352	1,345	1,337	1,330	1,323

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
20,940	20,960	1,397	1,390	1,382	1,375	1,368	1,361	1,353	1,346	1,339	1,332	1,324
20,960	20,980	1,398	1,391	1,384	1,377	1,369	1,362	1,355	1,348	1,341	1,333	1,326
20,980	21,000	1,400	1,393	1,385	1,378	1,371	1,364	1,357	1,349	1,342	1,335	1,328
21,000	21,020	1,402	1,394	1,387	1,380	1,373	1,365	1,358	1,351	1,344	1,336	1,329
21,020	21,040	1,403	1,396	1,389	1,381	1,374	1,367	1,360	1,352	1,345	1,338	1,331
21,040	21,060	1,405	1,397	1,390	1,383	1,376	1,368	1,361	1,354	1,347	1,339	1,332
21,060	21,080	1,406	1,399	1,392	1,384	1,377	1,370	1,363	1,355	1,348	1,341	1,334
21,080	21,100	1,408	1,400	1,393	1,386	1,379	1,371	1,364	1,357	1,350	1,342	1,335
21,100	21,120	1,410	1,402	1,395	1,387	1,380	1,373	1,366	1,358	1,351	1,344	1,337
21,120	21,140	1,411	1,404	1,396	1,389	1,382	1,374	1,367	1,360	1,353	1,345	1,338
21,140	21,160	1,413	1,405	1,398	1,390	1,383	1,376	1,369	1,361	1,354	1,347	1,340
21,160	21,180	1,414	1,407	1,399	1,392	1,385	1,377	1,370	1,363	1,356	1,348	1,341
21,180	21,200	1,416	1,408	1,401	1,393	1,386	1,379	1,372	1,364	1,357	1,350	1,343
21,200	21,220	1,417	1,410	1,402	1,395	1,388	1,380	1,373	1,366	1,359	1,352	1,344
21,220	21,240	1,419	1,411	1,404	1,396	1,389	1,382	1,375	1,368	1,360	1,353	1,346
21,240	21,260	1,421	1,413	1,406	1,398	1,391	1,384	1,376	1,369	1,362	1,355	1,347
21,260	21,280	1,422	1,415	1,407	1,400	1,392	1,385	1,378	1,371	1,363	1,356	1,349
21,280	21,300	1,424	1,416	1,409	1,401	1,394	1,387	1,379	1,372	1,365	1,358	1,350
21,300	21,320	1,425	1,418	1,410	1,403	1,395	1,388	1,381	1,374	1,366	1,359	1,352
21,320	21,340	1,427	1,419	1,412	1,404	1,397	1,390	1,382	1,375	1,368	1,361	1,353

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
21,340	21,360	1,428	1,421	1,413	1,406	1,398	1,391	1,384	1,377	1,369	1,362	1,355
21,360	21,380	1,430	1,423	1,415	1,407	1,400	1,393	1,385	1,378	1,371	1,364	1,356
21,380	21,400	1,432	1,424	1,417	1,409	1,402	1,394	1,387	1,380	1,372	1,365	1,358
21,400	21,420	1,433	1,426	1,418	1,411	1,403	1,396	1,388	1,381	1,374	1,367	1,359
21,420	21,440	1,435	1,427	1,420	1,412	1,405	1,397	1,390	1,383	1,375	1,368	1,361
21,440	21,460	1,436	1,429	1,421	1,414	1,406	1,399	1,391	1,384	1,377	1,370	1,362
21,460	21,480	1,438	1,430	1,423	1,415	1,408	1,400	1,393	1,386	1,379	1,371	1,364
21,480	21,500	1,440	1,432	1,424	1,417	1,409	1,402	1,395	1,387	1,380	1,373	1,366
21,500	21,520	1,441	1,434	1,426	1,419	1,411	1,403	1,396	1,389	1,382	1,374	1,367
21,520	21,540	1,443	1,435	1,428	1,420	1,413	1,405	1,398	1,390	1,383	1,376	1,369
21,540	21,560	1,444	1,437	1,429	1,422	1,414	1,407	1,399	1,392	1,385	1,377	1,370
21,560	21,580	1,446	1,438	1,431	1,423	1,416	1,408	1,401	1,393	1,386	1,379	1,372
21,580	21,600	1,447	1,440	1,432	1,425	1,417	1,410	1,402	1,395	1,388	1,380	1,373
21,600	21,620	1,449	1,441	1,434	1,426	1,419	1,411	1,404	1,396	1,389	1,382	1,375
21,620	21,640	1,451	1,443	1,436	1,428	1,420	1,413	1,405	1,398	1,391	1,383	1,376
21,640	21,660	1,452	1,445	1,437	1,430	1,422	1,415	1,407	1,399	1,392	1,385	1,378
21,660	21,680	1,454	1,446	1,439	1,431	1,424	1,416	1,409	1,401	1,394	1,386	1,379
21,680	21,700	1,455	1,448	1,440	1,433	1,425	1,418	1,410	1,403	1,395	1,388	1,381
21,700	21,720	1,457	1,449	1,442	1,434	1,427	1,419	1,412	1,404	1,397	1,390	1,382
21,720	21,740	1,459	1,451	1,443	1,436	1,428	1,421	1,413	1,406	1,398	1,391	1,384

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Monthly PAYROLL PERIOD</i>												
<b>For Calendar Year 2025</b>												
<i>Married Persons</i>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
21,740	21,760	1,460	1,453	1,445	1,437	1,430	1,422	1,415	1,407	1,400	1,393	1,385
21,760	21,780	1,462	1,454	1,447	1,439	1,432	1,424	1,416	1,409	1,401	1,394	1,387
21,780	21,800	1,463	1,456	1,448	1,441	1,433	1,426	1,418	1,411	1,403	1,396	1,388
21,800	21,820	1,465	1,457	1,450	1,442	1,435	1,427	1,420	1,412	1,405	1,397	1,390
21,820	21,840	1,466	1,459	1,451	1,444	1,436	1,429	1,421	1,414	1,406	1,399	1,391
21,840	21,860	1,468	1,460	1,453	1,445	1,438	1,430	1,423	1,415	1,408	1,400	1,393
21,860	21,880	1,470	1,462	1,455	1,447	1,439	1,432	1,424	1,417	1,409	1,402	1,394
21,880	21,900	1,471	1,464	1,456	1,449	1,441	1,433	1,426	1,418	1,411	1,403	1,396
21,900	21,920	1,473	1,465	1,458	1,450	1,443	1,435	1,428	1,420	1,412	1,405	1,397
21,920	21,940	1,474	1,467	1,459	1,452	1,444	1,437	1,429	1,422	1,414	1,407	1,399
21,940	21,960	1,476	1,468	1,461	1,453	1,446	1,438	1,431	1,423	1,416	1,408	1,401
21,960	21,980	1,477	1,470	1,462	1,455	1,447	1,440	1,432	1,425	1,417	1,410	1,402
21,980	22,000	1,479	1,472	1,464	1,456	1,449	1,441	1,434	1,426	1,419	1,411	1,404
		7.9% of excess over \$22,000 plus										
22,000	& over	1,480	1,472	1,465	1,457	1,450	1,442	1,435	1,427	1,420	1,412	1,405

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Daily PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
0	30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	40	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	50	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	60	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
60	70	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
70	80	3.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
80	90	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	1.00
90	100	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
100	110	5.00	5.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
110	120	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	3.00	3.00
120	130	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
130	140	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00
140	150	8.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00
150	160	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00
160	170	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
170	180	10.00	10.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00
180	190	11.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	8.00
190	200	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00
200	210	12.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Daily PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Single PERSONS - UNMARRIED Heads of Household</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
210	220	13.00	13.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00
220	230	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	11.00
230	240	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	12.00	12.00
240	250	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00
250	260	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00
260	270	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00
270	280	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00
280	290	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00
290	300	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00
300	310	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00
310	320	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00
320	330	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00
330	340	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00
340	350	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00
350	360	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00
360	370	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00
370	380	25.00	25.00	25.00	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00
380	390	26.00	26.00	26.00	25.00	25.00	25.00	25.00	24.00	24.00	24.00	24.00
390	400	27.00	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	25.00	24.00
		7.9% of excess over \$400 plus										

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<i>Daily</i> PAYROLL PERIOD												
For Calendar Year 2025												
<i>Single</i> PERSONS - UNMARRIED <i>Heads of Household</i>												
WAGES ARE		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 or more
		AMOUNT OF INCOME TAX TO BE WITHHELD										
400	& over	27.00	27.00	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	25.00



Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Daily PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
0	40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	50	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	60	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
60	70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
70	80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
80	90	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
90	100	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
100	110	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
110	120	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
120	130	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
130	140	5.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
140	150	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00
150	160	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
160	170	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00
170	180	7.00	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00
180	190	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00
190	200	9.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
200	210	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	7.00	7.00
210	220	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Daily PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
220	230	11.00	11.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	9.00
230	240	12.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	9.00
240	250	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00
250	260	13.00	13.00	13.00	12.00	12.00	12.00	12.00	11.00	11.00	11.00	11.00
260	270	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.00	12.00	11.00
270	280	14.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00	13.00	12.00	12.00
280	290	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00	13.00	13.00	13.00
290	300	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00	14.00	14.00	14.00
300	310	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00	15.00	15.00	14.00
310	320	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00	16.00	15.00	15.00
320	330	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00	16.00	16.00	16.00
330	340	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00	17.00	17.00	17.00
340	350	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00	18.00	18.00	17.00
350	360	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00	19.00	18.00	18.00
360	370	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00	19.00	19.00	19.00
370	380	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00	20.00	20.00	20.00
380	390	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00	21.00	21.00	20.00
390	400	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00	22.00	21.00	21.00
400	410	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00	22.00	22.00	22.00
410	420	25.00	25.00	25.00	24.00	24.00	24.00	24.00	23.00	23.00	23.00	23.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Daily PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
420	430	26.00	26.00	25.00	25.00	25.00	25.00	24.00	24.00	24.00	24.00	23.00
430	440	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00	25.00	24.00	24.00
440	450	27.00	27.00	27.00	27.00	26.00	26.00	26.00	26.00	25.00	25.00	25.00
450	460	28.00	28.00	28.00	27.00	27.00	27.00	27.00	26.00	26.00	26.00	26.00
460	470	29.00	29.00	28.00	28.00	28.00	28.00	27.00	27.00	27.00	27.00	27.00
470	480	30.00	29.00	29.00	29.00	29.00	28.00	28.00	28.00	28.00	28.00	27.00
480	490	30.00	30.00	30.00	30.00	29.00	29.00	29.00	29.00	29.00	28.00	28.00
490	500	31.00	31.00	31.00	30.00	30.00	30.00	30.00	30.00	29.00	29.00	29.00
500	510	32.00	32.00	31.00	31.00	31.00	31.00	31.00	30.00	30.00	30.00	30.00
510	520	33.00	32.00	32.00	32.00	32.00	32.00	31.00	31.00	31.00	31.00	30.00
520	530	33.00	33.00	33.00	33.00	33.00	32.00	32.00	32.00	32.00	31.00	31.00
530	540	34.00	34.00	34.00	34.00	33.00	33.00	33.00	33.00	32.00	32.00	32.00
540	550	35.00	35.00	35.00	34.00	34.00	34.00	34.00	33.00	33.00	33.00	33.00
550	560	36.00	36.00	35.00	35.00	35.00	35.00	34.00	34.00	34.00	34.00	33.00
560	570	37.00	36.00	36.00	36.00	36.00	35.00	35.00	35.00	35.00	34.00	34.00
570	580	37.00	37.00	37.00	37.00	36.00	36.00	36.00	36.00	35.00	35.00	35.00
580	590	38.00	38.00	38.00	37.00	37.00	37.00	37.00	36.00	36.00	36.00	36.00
590	600	39.00	39.00	38.00	38.00	38.00	38.00	37.00	37.00	37.00	37.00	36.00
600	610	40.00	39.00	39.00	39.00	39.00	38.00	38.00	38.00	38.00	37.00	37.00
610	620	40.00	40.00	40.00	40.00	39.00	39.00	39.00	39.00	38.00	38.00	38.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

<b>Daily PAYROLL PERIOD</b>												
<b>For Calendar Year 2025</b>												
<b>Married Persons</b>												
<b>WAGES ARE</b>		<b>NUMBER OF WITHHOLDING ALLOWANCES CLAIMED</b>										
<b>AT LEAST</b>	<b>BUT LESS THAN</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10 or more</b>
		<b>AMOUNT OF INCOME TAX TO BE WITHHELD</b>										
620	630	41.00	41.00	41.00	40.00	40.00	40.00	40.00	39.00	39.00	39.00	39.00
630	640	42.00	42.00	41.00	41.00	41.00	41.00	40.00	40.00	40.00	40.00	39.00
640	650	43.00	42.00	42.00	42.00	42.00	41.00	41.00	41.00	41.00	40.00	40.00
650	660	43.00	43.00	43.00	43.00	42.00	42.00	42.00	42.00	41.00	41.00	41.00
660	670	44.00	44.00	44.00	43.00	43.00	43.00	43.00	42.00	42.00	42.00	42.00
670	680	45.00	45.00	44.00	44.00	44.00	44.00	43.00	43.00	43.00	43.00	42.00
680	690	46.00	45.00	45.00	45.00	45.00	44.00	44.00	44.00	44.00	43.00	43.00
690	700	46.00	46.00	46.00	46.00	45.00	45.00	45.00	45.00	44.00	44.00	44.00
700	710	47.00	47.00	47.00	46.00	46.00	46.00	46.00	45.00	45.00	45.00	45.00
710	720	48.00	48.00	47.00	47.00	47.00	47.00	46.00	46.00	46.00	46.00	46.00
720	730	49.00	49.00	48.00	48.00	48.00	48.00	47.00	47.00	47.00	47.00	46.00
730	740	50.00	49.00	49.00	49.00	49.00	48.00	48.00	48.00	48.00	47.00	47.00
740	750	50.00	50.00	50.00	50.00	49.00	49.00	49.00	49.00	48.00	48.00	48.00
750	760	51.00	51.00	51.00	50.00	50.00	50.00	50.00	49.00	49.00	49.00	49.00
760	770	52.00	52.00	51.00	51.00	51.00	51.00	50.00	50.00	50.00	50.00	49.00
770	780	53.00	52.00	52.00	52.00	52.00	51.00	51.00	51.00	51.00	50.00	50.00
780	790	54.00	53.00	53.00	53.00	53.00	52.00	52.00	52.00	52.00	51.00	51.00
790	800	54.00	54.00	54.00	54.00	53.00	53.00	53.00	53.00	52.00	52.00	52.00
		7.9% of excess over \$800 plus										
800	& over	55.00	54.00	54.00	54.00	54.00	53.00	53.00	53.00	53.00	52.00	52.00

Appendix 1: Income Tax Withholding Tables for tax year 2025  
(August 16, 2024)

[THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK.]

### **III. Old Business**

#### **C. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 11 Chapter 280.1, Underground Storage Tanks, promulgated by DOH**

**SMALL BUSINESS STATEMENT**  
**“AFTER” PUBLIC HEARING TO THE**  
**SMALL BUSINESS REGULATORY REVIEW BOARD**  
(Hawaii Revised Statutes (HRS), §201M-3)

Department or Agency: Health

Administrative Rule Title and Chapter: Title 11 chapter 280.1

Chapter Name: Underground Storage Tanks

Contact Person/Title: Noa Klein, Planner

Phone Number: (808) 586-4238

E-mail Address: noa.klein@doh.hawaii.gov Date: 11/25/2024

A. To assist the SBRRB in complying with the meeting notice requirement in HRS §92-7, please attach a statement of the topic of the proposed rules or a general description of the subjects involved.

B. Are the draft rules available for viewing in person and on the Lieutenant Governor’s Website pursuant to HRS §92-7?

Yes     No

(If “Yes,” please provide webpage address and when and where rules may be viewed in person. Please keep the proposed rules on this webpage until after the SBRRB meeting.)

I. Rule Description:     New     Repeal     Amendment     Compilation

II. Will the proposed rule(s) affect small business?

Yes     No (If “No,” no need to submit this form.)

\* “Affect small business” is defined as “any potential or actual requirement imposed upon a small business . . . that will cause a direct and significant economic burden upon a small business, or is directly related to the formation, operation, or expansion of a small business.” HRS §201M-1

\* “Small business” is defined as a “for-profit corporation, limited liability company, partnership, limited partnership, sole proprietorship, or other legal entity that: (1) Is domiciled and authorized to do business in Hawaii; (2) Is independently owned and operated; and (3) Employs fewer than one hundred full-time or part-time employees in Hawaii.” HRS §201M-1

III. Is the proposed rule being adopted to implement a statute or ordinance that does not require the agency to interpret or describe the requirements of the statute or ordinance?

Yes     No

(If “Yes” no need to submit this form. E.g., a federally-mandated regulation that does not afford the agency the discretion to consider less restrictive alternatives. HRS §201M-2(d))

IV. Is the proposed rule being adopted pursuant to emergency rulemaking? (HRS §201M-2(a))

Yes     No

(If “Yes” no need to submit this form.)

**V. Please explain how the agency involved small business in the development of the proposed rules.**

Please see attachment for response to questions V to VI.3.

- a. **Were there any recommendations incorporated into the proposed rules? If yes, explain. If not, why not?**

**VI. If the proposed rule(s) affect small business, and are not exempt as noted above, please provide the following information:**

1. A description of how opinions or comments from affected small businesses were solicited.
  
2. A summary of the public's and small businesses' comments.
  
3. A summary of the agency's response to those comments.
  
4. The number of persons who:
  - (i) Attended the public hearing: 11
  - (ii) Testified at the hearing: 2
  - (iii) Submitted written comments: 2
  
5. Was a request made at the hearing to change the proposed rule in a way that affected small business?  
 Yes     No
  - (i) If "Yes," was the change adopted?     Yes     No
  - (ii) If No, please explain the reason the change was not adopted and the problems or negative result of the change.

Small Business Regulatory Review Board / DBEDT  
Phone: (808) 586-2594 / Email: [DBEDT.sbrrb.info@hawaii.gov](mailto:DBEDT.sbrrb.info@hawaii.gov)  
This statement may be found on the SBRRB Website at:

<http://dbedt.hawaii.gov/sbrrb-impact-statements- pre-and-post-public-hearing>



Post-Public Hearing Small Business Impact Statement to the Small Business Regulatory Review Board (SBRRB): Proposed Amendment of Hawaii Administrative Rules, Title 11, Chapter 280.1, “Underground Storage Tanks”

**Background on Chapter 11-280.1, HAR**

The Department of Health (Department) is proposing to amend chapter 11-280.1, Hawaii Administrative Rules (HAR), which regulates the installation and operation of underground storage tank (UST) systems and the cleanup of releases from UST systems. Tank system owners and operators are required to clean up releases and remediate contaminated soil, groundwater, and surface water to a level that is protective of human health and the environment. Most UST system sites are gasoline service stations, but the chapter also regulates other types of UST systems, including systems storing fuel for emergency generators at sites such as hospitals, airport hydrant systems that dispense jet fuel, and large field-constructed tank systems.

**Summary of Proposed Rule Changes**

- (1) Two new contaminants<sup>1</sup> are being added to Table 1 in §11-280.1-65.3 and the action levels for five of the existing contaminants<sup>2</sup> in that table are being updated. The screening levels found in Table 1 are the default criteria for the remediation of contaminated soil and groundwater following a release from a UST system. Site-specific action levels may also be approved by the Department if they are deemed to be sufficiently protective of human health and the environment. The screening levels in §11-280.1-65.3 are based on the Department’s Tier 1 Environmental Action Levels (EALs), which are based on toxicological data (dangers of exposure to a specific chemical contaminant) and risk assessments considering potential pathways of human health and environmental exposure to contaminants. The proposed updates to the UST program screening levels are based on recent updates to the Department’s EALs, which are in turn based on new toxicological data and recent updates to the U.S. Environmental Protection Agency’s toxicity factors and Regional Screening Levels.
- (2) Clarifying, non-substantive changes are being made to §11-280.1-41(b)(5)(A), which pertains to release detection methods for piping for certain UST systems. These changes more closely align state regulatory language with the federal language on which it is based.<sup>3</sup>

---

<sup>1</sup> 1-methylnaphthalene and 2-methylnaphthalene.

<sup>2</sup> Cis 1,2-dichloroethylene, trans 1,2-dichloroethylene, and three ranges of total petroleum hydrocarbons (TPH): TPH-gasolines, TPH-middle distillates, and TPH-residual fuels.

<sup>3</sup> Hawaii is an approved state for the U.S. Environmental Protection Agency’s national UST program implementing the Resource Conservation and Recovery Act (RCRA), Subtitle I. Chapter 11-280.1, HAR, is based on Code of Federal Regulations (CFR) Title 40 Part 280 (40 CFR 280). §11-280.1-41(b)(5)(A), HAR, corresponds to 40 CFR §§280.41(b)(1)(i) and 280.252(d)(2).

- (3) A typographical error in the spelling of a chemical name is being corrected in Table 1 in §11-280.1-65.3.

### **Analysis of Small Business Impact**

#### **V. Please explain how the agency involved small business in the development of the proposed rules.**

The proposed rule change is based on revisions to the Hazard Evaluation and Emergency Response (HEER) Office's Environmental Action Levels (EALs). Small businesses had an opportunity to comment on the revisions to the HEER Office's EALs from April 1 to May 1, 2024. Small businesses also had an opportunity to comment at the September 12, 2024 public hearing and during the public comment period for the proposed rule from August 8, 2024 to September 19, 2024.

##### **a. Were there any recommendations incorporated into the proposed rules? If yes, explain. If not, why not?**

No recommendations from small businesses were received or incorporated into the proposed rules.

#### **VI. If the proposed rule(s) affect small business, and are not exempt as noted above, please provide the following information:**

##### **1. A description of how opinions or comments from affected small businesses were solicited.**

In addition to the required public notice published in newspapers on August 8, 2024, the Department published a supplemental public notice in The Environmental Notice (also on August 8) and sent a mass email to the UST Program's email distribution list on August 6 providing information about the proposed rule changes and public comment period. The email distribution list includes contact persons for all active UST sites and members of the public may also add themselves to this mailing list on the UST Program's website (<https://health.hawaii.gov/ust/>). Information about the rulemaking was also posted on the Program's website at <https://health.hawaii.gov/ust/ust-har/>. Small businesses had the opportunity to comment at the September 12, 2024 public hearing and during the public comment period for the proposed rules from August 8, 2024 to September 19, 2024.

##### **2. A summary of the public's and small businesses' comments.**

The comments received are summarized in the attached Department of Health response to comments, dated November 25, 2024. One commenter who provided oral comments at the hearing also provided similar written comments. A total of three comments were received.

##### **3. A summary of the agency's response to those comments.**

The Department's responses to all comments received are included in the attached Department of Health response to comments, dated November 25, 2024.

## **Department of Health response to comments**

Proposed amendment of chapter 11-280.1, Hawaii Administrative Rules (HAR)

Public comment period August 8, 2024 to September 19, 2024

Notes: Comments have been summarized. All written comments received and the transcript of the public hearing held on September 12, 2024 are available at <http://health.hawaii.gov/shwb/ust-har/>.

**Commenter #1:** Brian Carroll, Laulea Engineering Company

**Summary of comment #1:** We specialize in the underground storage tank closure assessments.

The reduction in the TPH groundwater EALs from 300, 400, and 500 to 70 and 90, seems like a very significant and drastic reduction of the EALs and stands out. This could have really significant implications for projects that we do where there have been small releases that are being remediated.

This could potentially have significant implications for a lot of projects in areas where there have been releases that have been remediated below the previous EALs, and that may be in areas where there are no drinking water wells or threats to any drinking water wells. I want to understand why these EALs are being reduced and if there would be any type of exceptions.

### **Department response:**

Underground storage tank (UST) system owners and operators are required to clean up releases and remediate contaminated soil, groundwater, and surface water to a level that is protective of human health and the environment. The screening levels found in Table 1 in §11-280.1-65.3, HAR, are the default criteria for the remediation of contaminated soil and groundwater following a release from a UST system. Site-specific action levels may also be approved by the Department if they are deemed to be sufficiently protective of human health and the environment. A number of factors to take into account for alternative action levels are listed in §11-280.1-65.3(b)(2), HAR, and owners and operators must consult the department on how the alternative standard may be met. Sites with approved complete cleanups will not be affected by the change to default screening levels unless there is a new UST system release at the site. Owners and operators of sites currently undergoing cleanup can request the department's approval for alternative action levels under §11-280.1-65.3(b)(2), HAR.

The default screening levels in §11-280.1-65.3 that the commenter refers to are for groundwater where a drinking water source is threatened. The default screening levels are proposed to be reduced from 300 to 74, from 400 to 91, and from 500 to 91 (ug/l) for total petroleum hydrocarbons (TPH)-gasoline, TPH-middle distillates, and TPH-residual fuels respectively.

The default screening levels in §11-280.1-65.3 are based on the Department’s Environmental Action Levels (EALs), which are based on toxicological data (dangers of exposure to a specific chemical contaminant) and risk assessments considering potential pathways of human health and environmental exposure to contaminants.<sup>1</sup> The EALs these particular TPH screening levels are based on are for a groundwater utility of “drinking water resource,” meaning that the groundwater is or could be a source of drinking water. Groundwater utility is determined based on the location of the site relative to the Underground Injection Control (UIC) line and the state *Aquifer Identification and Classification* technical reports prepared by the University of Hawaii. Aquifer systems mauka (inland) of the UIC line are by default considered to be current or potential sources of drinking water. The procedure for determining groundwater utility is provided in detail in Volume 2 Appendix 7 of *Evaluation of Environmental Hazards at Sites With Contaminated Soil and Groundwater* (Hawai’i Edition, Spring 2024).<sup>2</sup>

The department recently reduced the Tier 1 EALs for TPH-gasoline, TPH-middle distillates, and TPH-residual fuels in groundwater (groundwater utility: drinking water resource) because the U.S. Environmental Protection Agency (EPA) reduced their toxicity factors<sup>3</sup> by approximately a factor of three for a key group of compounds (>C8 aromatics, or aromatic hydrocarbon compounds with eight or more carbon molecules). This reduction in toxicity factors is based on the EPA’s updated scientific review of petroleum toxicity. Documentation regarding EPA’s toxicity factors is found in Volume 2 Appendix 2 of *Evaluation of Environmental Hazards at Sites With Contaminated Soil and Groundwater* (Hawai’i Edition, Spring 2024).<sup>4</sup>

To determine the Tier 1 EALs for groundwater (groundwater utility: drinking water resource), the Department independently calculated action levels for drinking water toxicity, drinking water secondary concerns (taste and odor), vapor intrusion, and chronic aquatic toxicity and then used the lowest (most protective) action level as the Tier 1 EAL. For TPH-gasoline, TPH-middle distillates, and TPH-residual, the lowest action level is for drinking water toxicity, so the Tier 1 EAL is based on this. The equations for calculating screening levels to account for drinking water toxicity assume additive exposure combining drinking the water (ingestion), bathing in it

---

<sup>1</sup> For an introduction to this risk assessment modeling, see chapter 2 in *Evaluation of Environmental Hazards at Sites with Contaminated Soil and Groundwater* (Hawai’i Edition, Spring 2024), Volume 1: User’s Guide, <https://health.hawaii.gov/heer/files/2024/06/EALs-Volume-1-Spring-2024.pdf>. The complete document is available at <https://health.hawaii.gov/heer/guidance/ehe-and-eals/>.

<sup>2</sup> Volume 2 appendix 7 starts on page 408 of the PDF <https://health.hawaii.gov/heer/files/2024/10/EALsVol2App2-5and7-9HDOHSpring2024revOct2024.pdf>. The complete document is available at <https://health.hawaii.gov/heer/guidance/ehe-and-eals/>.

<sup>3</sup> The more toxic a substance is, the lower the toxicity factor that goes into risk assessment equations, resulting in a lower screening level.

<sup>4</sup> Volume 2 appendix 2 starts on page 4 of this PDF <https://health.hawaii.gov/heer/files/2024/10/EALsVol2App2-5and7-9HDOHSpring2024revOct2024.pdf>. The complete document is available at <https://health.hawaii.gov/heer/guidance/ehe-and-eals/>.

(dermal exposure), and inhalation of volatiles from tap water. <sup>5</sup> Plugging the new, lower toxicity factor into these equations yields lower action levels.

**Commenter #2:** Honolulu Board of Water Supply (BWS)

**Summary of comment #2:** The BWS supports the proposed introduction of a screening level to "methylnaphthalene, 1-" and "methylnaphthalene, 2-", and the reduction in screening level for "dichloroethylene, trans 1, 2-", "TPH-gasolines", "TPH-middle distillates", and "TPH-residual fuels", as reflected on proposed revision of Table 1 Tier 1 Screen Levels for Soil and Groundwater. The proposed introduction of screening levels and reduction in screening level for contaminants in soil and groundwater aligns with the BWS's mission to provide safe, dependable, and affordable drinking water now and into the future.

It is unclear why the screening levels of "dichloroethylene, cis 1,2-" increased from 0.36 to 1.8 mg/kg for soil in drinking water source threatened and soil in drinking water source not threatened. BWS urges the DOH to provide a scientific justification to the public on the proposed amendments, including all research and analysis used before adopting these rules.

**Department response:**

The department appreciates the BWS's support for the reduced default screening levels.

The default screening levels in Table 1 in §11-280.1-65.3, HAR, are based on the department's EALs. Please see details on this in the response to comment #1.

The department recently increased the Tier 1 EALs for cis 1,2-dichloroethylene in soil based on a comparable increase in the EPA inhalation toxicity factor for ambient air<sup>3</sup> for cis 1,2-dichloroethylene. The updated value is noted in Table H of Volume 2 Appendix 1 of *Evaluation of Environmental Hazards at Sites With Contaminated Soil and Groundwater* (Hawai'i Edition, Spring 2024).<sup>6</sup>

To determine the Tier 1 EALs for soil, the Department independently calculated action levels for direct exposure, vapor intrusion into buildings, leaching to groundwater, and gross contamination (odors, etc.) and then used the lowest (most protective) action level as the Tier 1

---

<sup>5</sup> Tier 1 EALs for groundwater (groundwater utility: drinking water resource) are based on residential exposure for children (i.e., the most protection set of exposure assumptions). The equations used to calculate these EALs are shown in section 4.1.2.1 of EPA's Regional Screening Levels User's Guide in Volume 2 Appendix 2 of *Evaluation of Environmental Hazards at Sites With Contaminated Soil and Groundwater* (Hawai'i Edition, Spring 2024) on pages 56 to 57 of the PDF at <https://health.hawaii.gov/heer/files/2024/10/EALsVol2App2-5and7-9HDOHSpring2024revOct2024.pdf> and also found at <https://www.epa.gov/risk/regional-screening-levels-rsls-users-guide>. Symbols used in the equations are defined here: <https://semspub.epa.gov/work/HQ/404322.pdf>.

<sup>6</sup> Table H starts on page 227 of the PDF <https://health.hawaii.gov/heer/files/2024/07/EALsVol2Appendix1HDOHSpring2024Rev071024.pdf>. The complete document is available at <https://health.hawaii.gov/heer/guidance/ehe-and-eals/>.

EAL. For cis 1,2-dichloroethylene, the lowest action level is for vapor intrusion, so the Tier 1 EAL is based on the equation for vapor intrusion concerns.<sup>7</sup> Plugging the new, higher toxicity factor into this equation yields the higher action level.

**Commenter #3:** Korynn Grenert, student at the William S. Richardson School of Law

**Summary of comment #3:** I oppose the increased levels allowed in soil for Dichloroethylene, cis 1,2- from 0.36 mg/kg to 1.8 mg/kg. According to the State of Oregon, consuming water with high levels of cis-1,2- dichloroethylene over a long time can cause health effects including liver and kidney problems, drowsiness and nausea, and cardiovascular issues [citation]. Also according to Oregon's Public Health Division, soil and groundwater with high levels of Dichloroethylene, cis 1,2- should not be used to bathe or to irrigate a yard with, much less to drink. Dichloroethylene, cis 1,2-'s ability to absorb through human skin and travel through soil to contaminate groundwater makes it even more important that this chemical is limited by law to low amounts in our soil.

With fresh water in Hawai'i being such a sensitive subject after over 19,000 gallons of JP-5 jet fuel leaked and contaminated the Red Hill drinking water well in 2021, I believe it unwise for the Hawai'i State Department of Health to increase without explanation the allowance of any toxic substance in Hawai'i's groundwater or soil.

Furthermore, the U.S. EPA has established a maximum contaminant level of 70 ug/L for drinking water for cis-1,2-dichloroethene [citation]. 70 ug/L translates to 0.7 mg/kg, making DOH's proposed soil allowance level (1.8 mg/kg) more than double what the EPA allows in drinking water. With the uncertainty and various factors affecting how much of the chemical can leak from the soil into groundwater, the DOH should retain the former allowed level of cis-1,2-dichloroethene (0.36 mg/kg).

**Department response:**

This comment expresses concerns about "high levels of cis-1,2- dichloroethylene" in drinking water. The proposed revisions to which the comment is directed, however, relate only to cleanup levels for soil. Notably, the cleanup levels remain very low, even after the proposed increase. The pathways of exposure for drinking water and soil are not the same, so the appropriate screening levels for protecting human health from contaminants in drinking water

---

<sup>7</sup> The equation used to calculate this EAL is shown in section 4.1.3.1 of EPA's Regional Screening Levels User's Guide in Volume 2 Appendix 2 of *Evaluation of Environmental Hazards at Sites With Contaminated Soil and Groundwater* (Hawai'i Edition, Spring 2024) on page 71 of the PDF at <https://health.hawaii.gov/heer/files/2024/10/EALsVol2App2-5and7-9HDOHSpring2024revOct2024.pdf> and also found at <https://www.epa.gov/risk/regional-screening-levels-rsls-users-guide>. Symbols used in the equations are defined here: <https://semspub.epa.gov/work/HQ/404322.pdf>.

and in soil differ. Consequently, a comparison between acceptable drinking water levels and those in soil is not consistent with the scientific methodology used to calculate these numbers.

The EALs—which the UST program’s default screening levels are based on—and the maximum contamination levels (MCLs) used in the drinking water program are both set using the latest available scientific information and risk assessment in order to protect human health and the environment. Please see details on the change to soil action levels for cis 1,2-dichloroethylene in the response to comment #2.

D. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 11 Chapter 280.1, Underground Storage Tanks, promulgated by Department of Health (DOH)

Discussion leader Mr. Morioka requested that Ms. Lauren Cruz, DOH's Environmental Health Specialist, provide background information on the proposed rule changes. Ms. Cruz explained that the purpose of the rule changes is to update the underground storage tanks (UST) systems and the cleanup of releases from UST systems. Tank system owners and operators are required to clean up releases and remediate contaminated soil, groundwater, and surface water to a level that is protective of human health and the environment.

The proposal adds two new contaminants to the rules that are included in Table 1 in the rules; the action levels for five of the existing contaminants in Table 1 are also being updated. The Tier 1 screening levels are based on the department's Environmental Action Levels, which are based on toxicological data (dangers of exposure to a specific chemical contaminant) and risk assessments considering potential pathways of human health and environmental exposure to contaminants.

Ms. Cruz added that the department is allowing for deviation from these levels only as long as they are determined to be protective of human health and the environment. There is no anticipated impact to the small businesses because in most cases, such as gasoline stations which have already upgraded their gasoline tanks, this reduces the likelihood that there will be any releases. Ms. Cruz also noted that by 2028, all gasolines stations are required to be updated to double-wall tanks.

A public comment period occurred from April to May of this year with only one set of comments from one stakeholder; the stakeholder was not a small business but a large environmental consulting company.

Vice Chair Cundiff made a motion to pass the rules on to public hearing. Second Vice Chair Shick seconded the motion, and the Board members unanimously agreed.

E. Discussion and Action on the Small Business Impact Statement and Proposed New HAR Title, Subtitle 14, Hawaii Invasive Species Council, Chapter 325, General Provisions and Chapter 326 Control and Eradication of Invasive Species, promulgated by DLNR

Discussion leader and Second Vice Chair Shick explained that rather than having a financial impact on small businesses, the rule proposal allows Hawaii Invasive Species Council (HISC), after notice to departments, counties or an agent, to access private property to control or eradicate an invasive species that was identified by HISC.

Ms. Chelsea Arnott, Program Supervisor from HISC/DLNR, explained that her main role is program support to the HISC. The HISC was established in 2003 by Hawaii Revised Statutes and the purpose of HISC is to provide policy level direction, coordination and planning amongst the state departments and federal agencies. The last meeting of HISC was May 29, 2024, which unanimously approved the initiation process for these proposed rules.



DEPARTMENT OF HEALTH

Amendment and Compilation of Chapter 11-280.1  
Hawaii Administrative Rules

**ADOPTION DATE**

1. Chapter 11-280.1, Hawaii Administrative Rules, entitled "Underground Storage Tanks", is amended and compiled to read as follows:

"HAWAII ADMINISTRATIVE RULES

TITLE 11

DEPARTMENT OF HEALTH

CHAPTER 11-280.1

UNDERGROUND STORAGE TANKS

Subchapter 1 Program Scope and Installation  
Requirements for Partially  
Excluded UST Systems

§§11-280.1-1 to 11-280.1-9 (Reserved)  
§11-280.1-10 Applicability  
§11-280.1-11 Installation requirements for partially  
excluded UST systems  
§11-280.1-12 Definitions  
§11-280.1-13 Installation requirements for partially  
excluded UST systems--codes of  
practice  
§§11-280.1-14 to 11-280.1-19 (Reserved)

Subchapter 2 UST Systems: Design, Construction,

## and Installation

- §11-280.1-20 Performance standards for UST systems
- §11-280.1-21 Upgrading of UST systems
- §11-280.1-22 (Reserved)
- §11-280.1-23 Tank and piping design for hazardous substance UST systems
- §11-280.1-24 Secondary containment design
- §11-280.1-25 Under-dispenser containment
- §11-280.1-26 Performance standards and design for UST systems--codes of practice
- §§11-280.1-27 to 11-280.1-29 (Reserved)

## Subchapter 3 General Operating Requirements

- §11-280.1-30 Spill and overflow control
- §11-280.1-31 Operation and maintenance of corrosion protection
- §11-280.1-32 Compatibility
- §11-280.1-33 Repairs allowed
- §11-280.1-34 Notification, reporting, and recordkeeping
- §11-280.1-35 Periodic testing of spill prevention equipment and containment sumps used for interstitial monitoring of piping and periodic inspection of overflow prevention equipment
- §11-280.1-36 Periodic operation and maintenance walkthrough inspections
- §11-280.1-37 Periodic inspection and maintenance of under-dispenser containment
- §11-280.1-38 General operating requirements--codes of practice
- §11-280.1-39 (Reserved)

## Subchapter 4 Release Detection

- §11-280.1-40 General requirements for all UST systems

§11-280.1-41 Requirements for petroleum UST systems  
§11-280.1-42 Requirements for hazardous substance  
UST systems  
§11-280.1-43 Methods of release detection for tanks  
§11-280.1-44 Methods of release detection for piping  
§11-280.1-45 Release detection recordkeeping  
§11-280.1-46 Release detection--codes of practice  
§§11-280.1-47 to 11-280.1-49 (Reserved)

Subchapter 5 Release Reporting, Investigation,  
and Confirmation

§11-280.1-50 Reporting of suspected releases  
§11-280.1-51 Investigation of off-site impacts  
§11-280.1-52 Release investigation and confirmation  
steps  
§11-280.1-53 Reporting and cleanup of spills and  
overfills  
§§11-280.1-54 to 11-280.1-59 (Reserved)

Subchapter 6 Release Response Action

§11-280.1-60 General  
§11-280.1-61 Immediate response actions  
§11-280.1-61.1 Posting of signs  
§11-280.1-62 Initial abatement measures and site  
assessment  
§11-280.1-63 Initial site characterization  
§11-280.1-64 Free product removal  
§11-280.1-65 Investigations for soil and groundwater  
cleanup  
§11-280.1-65.1 Notification of confirmed releases  
§11-280.1-65.2 Release response reporting  
§11-280.1-65.3 Site cleanup criteria  
§11-280.1-66 Corrective action plan  
§11-280.1-67 Public participation for corrective  
action plans  
§§11-280.1-68 to 11-280.1-69 (Reserved)

Subchapter 7 Out-of-Service UST Systems and  
Closure

- §11-280.1-70 Temporary closure
- §11-280.1-71 Permanent closure and changes-in-  
service
- §11-280.1-72 Assessing the site at closure or  
change-in-service
- §11-280.1-73 Applicability to previously closed UST  
systems
- §11-280.1-74 Closure records
- §11-280.1-75 Closure--codes of practice
- §§11-280.1-76 to 11-280.1-89 (Reserved)

Subchapter 8 Financial Responsibility

- §11-280.1-90 Applicability
- §11-280.1-91 (Reserved)
- §11-280.1-92 Definition of terms
- §11-280.1-93 Amount and scope of required financial  
responsibility
- §11-280.1-94 Allowable mechanisms and combinations  
of mechanisms
- §11-280.1-95 Financial test of self-insurance
- §11-280.1-96 Guarantee
- §11-280.1-97 Insurance and risk retention group  
coverage
- §11-280.1-98 Surety bond
- §11-280.1-99 Letter of credit
- §§11-280.1-100 to 11-280.1-101 (Reserved)
- §11-280.1-102 Trust fund
- §11-280.1-103 Standby trust fund
- §11-280.1-104 Local government bond rating test
- §11-280.1-105 Local government financial test
- §11-280.1-106 Local government guarantee
- §11-280.1-107 Local government fund
- §11-280.1-108 Substitution of financial assurance  
mechanisms by owner or operator
- §11-280.1-109 Cancellation or nonrenewal by a  
provider of financial assurance
- §11-280.1-110 Reporting by owner or operator

- §11-280.1-111 Recordkeeping
- §11-280.1-112 Drawing on financial assurance mechanisms
- §11-280.1-113 Release from the requirements
- §11-280.1-114 Bankruptcy or other incapacity of owner or operator or provider of financial assurance
- §11-280.1-115 Replenishment of guarantees, letters of credit, or surety bonds
- §§11-280.1-116 to 11-280.1-199 (Reserved)

#### Subchapter 9 Lender Liability

- §11-280.1-200 Definitions
- §§11-280.1-201 to 11-280.1-209 (Reserved)
- §11-280.1-210 Participation in management
- §§11-280.1-211 to 11-280.1-219 (Reserved)
- §11-280.1-220 Ownership of an underground storage tank or underground storage tank system or facility or property on which an underground storage tank or underground storage tank system is located
- §§11-280.1-221 to 11-280.1-229 (Reserved)
- §11-280.1-230 Operating an underground storage tank or underground storage tank system
- §§11-280.1-231 to 11-280.1-239 (Reserved)

#### Subchapter 10 Operator Training

- §11-280.1-240 General requirement for all UST systems
- §11-280.1-241 Designation of Class A, B, and C operators
- §11-280.1-242 Requirements for operator training
- §11-280.1-243 Timing of operator training
- §11-280.1-244 Retraining
- §11-280.1-245 Documentation
- §§11-280.1-246 to 11-280.1-249 (Reserved)

Subchapter 11 (Reserved)

§§11-280.1-250 to 11-280.1-299 (Reserved)

Subchapter 12 Permits and Variances

§§11-280.1-300 to 11-280.1-322 (Reserved)

§11-280.1-323 Permit required

§11-280.1-324 Application for a permit

§11-280.1-325 Permit

§11-280.1-326 Permit renewals

§11-280.1-327 Action on complete permit application

§11-280.1-328 Permit conditions

§11-280.1-329 Modification of permit

§11-280.1-330 Revocation or suspension of permit

§11-280.1-331 Change in owner or operator for a  
permit

§11-280.1-332 Variances allowed

§11-280.1-333 Variance applications

§11-280.1-334 Maintenance of permit or variance

§11-280.1-335 Fees

§§11-280.1-336 to 11-280.1-399 (Reserved)

Subchapter 13 Enforcement

§§11-280.1-400 to 11-280.1-420 (Reserved)

§11-280.1-421 Purpose

§11-280.1-422 Field citations

§§11-280.1-423 to 11-280.1-428 (Reserved)

§11-280.1-429 Delivery, deposit, and acceptance  
prohibition

Historical note: This chapter is based substantially upon chapter 11-281. [Eff 1/28/00; am and comp 8/09/13; R 7/15/18]

SUBCHAPTER 1

PROGRAM SCOPE AND INSTALLATION REQUIREMENTS FOR  
PARTIALLY EXCLUDED UST SYSTEMS

§§11-280.1-1 to 11-280.1-9 (Reserved) .

**§11-280.1-10 Applicability.** (a) The requirements of this chapter apply to all owners and operators of an UST system as defined in section 11-280.1-12, except as otherwise provided in this section.

- (1) Airport hydrant fuel distribution systems, UST systems with field-constructed tanks, and UST systems that store fuel solely for use by emergency power generators must meet the requirements of this chapter as follows:
  - (A) Airport hydrant fuel distribution systems and UST systems with field-constructed tanks must meet all applicable requirements of this chapter, except that those installed before July 15, 2018 must meet the applicable requirements of subchapters 4, 8, 10, and 12 no later than July 15, 2019.
  - (B) UST systems that store fuel solely for use by emergency power generators must meet all applicable requirements of this chapter, except that those installed before August 9, 2013 must meet the applicable requirements of subchapter 4 no later than July 15, 2019.
- (2) Any UST system listed in subsection (c) must meet the requirements of section 11-280.1-11.
- (b) Exclusions. The following UST systems are

excluded from the requirements of this chapter:

- (1) Any UST system holding hazardous wastes listed or identified under chapter 342J, Hawaii Revised Statutes, or the rules adopted thereunder, or Subtitle C of the Solid Waste Disposal Act, or a mixture of such hazardous waste and other regulated substances;
  - (2) Any wastewater treatment tank system that is part of a wastewater treatment facility regulated under chapter 342D, Hawaii Revised Statutes, or Section 402 or 307(b) of the Clean Water Act;
  - (3) Equipment or machinery that contains regulated substances for operational purposes such as hydraulic lift tanks and electrical equipment tanks;
  - (4) Any UST system whose capacity is one hundred ten gallons or less;
  - (5) Any UST system that contains a de minimis concentration of regulated substances; and
  - (6) Any emergency spill or overflow containment UST system that is expeditiously emptied after use.
- (c) Partial Exclusions. Subchapters 2, 3, 4, 5, 7, 10, and 12 do not apply to:
- (1) Wastewater treatment tank systems not covered under subsection (b) (2);
  - (2) Aboveground storage tanks associated with:
    - (A) Airport hydrant fuel distribution systems; and
    - (B) UST systems with field-constructed tanks;
  - (3) Any UST systems containing radioactive material that are regulated under the Atomic Energy Act of 1954 (42 U.S.C. 2011 and following); and
  - (4) Any UST system that is part of an emergency generator system at nuclear power generation facilities licensed by the Nuclear Regulatory Commission and subject to Nuclear Regulatory Commission requirements regarding



design and quality criteria, including but not limited to 10 C.F.R. part 50. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §342L-3)

**§11-280.1-11 Installation requirements for partially excluded UST systems.** (a) Owners and operators must install an UST system listed in section 11-280.1-10(c) (1), (3), or (4) storing regulated substances (whether of single or double wall construction) that meets the following requirements:

- (1) Will prevent releases due to corrosion or structural failure for the operational life of the UST system;
- (2) Is cathodically protected against corrosion, constructed of non-corrodible material, steel clad with a non-corrodible material, or designed in a manner to prevent the release or threatened release of any stored substance; and
- (3) Is constructed or lined with material that is compatible with the stored substance.

(b) Notwithstanding subsection (a), an UST system without corrosion protection may be installed at a site that is determined by a corrosion expert not to be corrosive enough to cause it to have a release due to corrosion during its operating life. Owners and operators must maintain records that demonstrate compliance with the requirements of this subsection for the remaining life of the tank. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-12 Definitions.** When used in this chapter, the following terms have the meanings given below:

"Aboveground release" means any release to the

surface of the land or to surface water. This includes, but is not limited to, releases from the aboveground portion of an UST system and aboveground releases associated with overfills and transfer operations as the regulated substance moves to or from an UST system.

"Airport hydrant fuel distribution system" (also called "airport hydrant system") means an UST system which fuels aircraft and operates under high pressure with large diameter piping that typically terminates into one or more hydrants (fill stands). The airport hydrant system begins where fuel enters one or more tanks from an external source such as a pipeline, barge, rail car, or other motor fuel carrier.

"Ancillary equipment" means any devices including, but not limited to, such devices as piping, fittings, flanges, valves, and pumps used to distribute, meter, or control the flow of regulated substances to and from an UST.

"Belowground release" means any release to the subsurface of the land and to groundwater. This includes, but is not limited to, releases from the belowground portions of an underground storage tank system and belowground releases associated with overfills and transfer operations as the regulated substance moves to or from an underground storage tank.

"Beneath the surface of the ground" means beneath the ground surface or otherwise covered with earthen materials.

"Cathodic protection" is a technique to prevent corrosion of a metal surface by making that surface the cathode of an electrochemical cell. For example, a tank system can be cathodically protected through the application of either galvanic anodes or impressed current.

"Cathodic protection tester" means a person who can demonstrate an understanding of the principles and measurements of all common types of cathodic protection systems as applied to buried or submerged metal piping and tank systems. At a minimum, such persons must have education and experience in soil

resistivity, stray current, structure-to-soil potential, and component electrical isolation measurements of buried metal piping and tank systems.

"Class A operator" means the individual who has primary responsibility to operate and maintain the UST system in accordance with applicable requirements established by the department. The Class A operator typically manages resources and personnel, such as establishing work assignments, to achieve and maintain compliance with regulatory requirements.

"Class B operator" means the individual who has day-to-day responsibility for implementing applicable regulatory requirements established by the department. The Class B operator typically implements in-field aspects of operation, maintenance, and associated recordkeeping for the UST system.

"Class C operator" means the individual responsible for initially addressing emergencies presented by a spill or release from an UST system. The Class C operator typically controls or monitors the dispensing or sale of regulated substances.

"Compatible" means the ability of two or more substances to maintain their respective physical and chemical properties upon contact with one another for the design life of the tank system under conditions likely to be encountered in the UST.

"Connected piping" means all underground piping including valves, elbows, joints, flanges, and flexible connectors attached to a tank system through which regulated substances flow. For the purpose of determining how much piping is connected to any individual UST system, the piping that joins two UST systems should be allocated equally between them.

"Consumptive use" with respect to heating oil means consumed on the premises.

"Containment sump" means a liquid-tight container that protects the environment by containing leaks and spills of regulated substances from piping, dispensers, pumps, and related components in the containment area. Containment sumps may be single walled or secondarily contained and located at the top of tank (tank top or submersible turbine pump sump),

underneath the dispenser (under-dispenser containment sump), or at other points in the piping run (transition or intermediate sump).

"Corrosion expert" means a person who, by reason of thorough knowledge of the physical sciences and the principles of engineering and mathematics acquired by a professional education and related practical experience, is qualified to engage in the practice of corrosion control on buried or submerged metal piping systems and metal tanks. Such a person must be accredited or certified as being qualified by the National Association of Corrosion Engineers or be a registered professional engineer who has certification or licensing that includes education and experience in corrosion control of buried or submerged metal piping systems and metal tanks.

"Department" means the state department of health.

"Dielectric material" means a material that does not conduct direct electrical current. Dielectric coatings are used to electrically isolate UST systems from the surrounding soils. Dielectric bushings are used to electrically isolate portions of the UST system (e.g., tank from piping).

"Director" means the director of the state department of health.

"Dispenser" means equipment located aboveground that dispenses regulated substances from the UST system.

"Dispenser system" means the dispenser and the equipment necessary to connect the dispenser to the underground storage tank system. The equipment necessary to connect the dispenser to the underground storage tank system includes check valves, shear valves, unburied risers or flexible connectors, or other transitional components that are underneath the dispenser and connect the dispenser to the underground piping.

"Electrical equipment" means underground equipment that contains dielectric fluid that is necessary for the operation of equipment such as transformers and buried electrical cable.

"EPA" means the United States Environmental Protection Agency.

"Excavation zone" means the volume containing the tank system and backfill material bounded by the ground surface, walls, and floor of the pit and trenches into which the UST system is placed at the time of installation.

"Exposure assessment" means a determination regarding the extent of exposure of, or potential for exposure of, individuals to regulated substances from a release from an UST or tank system. An exposure assessment shall be based on factors such as the nature and extent of contamination, the existence of or potential for pathways of human exposure (including ground or surface water contamination, air emissions, dermal exposure, soil ingestion, and food chain contamination), the size of the community or communities within the likely pathways of exposure, an analysis of expected human exposure levels with respect to short-term and long-term health effects associated with identified contaminants, and any available recommended exposure or tolerance limits for the contaminants.

"Farm tank" is a tank located on a tract of land devoted to the production of crops or raising animals, including fish, and associated residences and improvements. A farm tank must be located on the farm property. Farm includes fish hatcheries, rangeland, and nurseries with growing operations.

"Field-constructed tank" means a tank constructed in the field. For example, a tank constructed of concrete that is poured in the field, or a steel or fiberglass tank primarily fabricated in the field is considered field-constructed.

"Flow-through process tank" is a tank that forms an integral part of a production process through which there is a steady, variable, recurring, or intermittent flow of materials during the operation of the process. Flow-through process tanks do not include tanks used for the storage of materials prior to their introduction into the production process or for the storage of finished products or by-products from the

production process.

"Free product" refers to a regulated substance that is present as a non-aqueous phase liquid (e.g., liquid not dissolved in water).

"Gathering lines" means any pipeline, equipment, facility, or building used in the transportation of oil or gas during oil or gas production or gathering operations.

"Hazardous substance" means a hazardous substance defined in section 101(14) of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, except any substance regulated as a hazardous waste under chapter 342J, Hawaii Revised Statutes, or the rules adopted thereunder, or Subtitle C of the Solid Waste Disposal Act.

"Hazardous substance UST system" means an underground storage tank system that contains a hazardous substance or any mixture of such substances and petroleum, and that is not a petroleum UST system.

"Heating oil" means petroleum that is No. 1, No. 2, No. 4-light, No. 4-heavy, No. 5-light, No. 5-heavy, and No. 6 technical grades of fuel oil; other residual fuel oils (including Navy Special Fuel Oil and Bunker C); and other fuels when used as substitutes for one of these fuel oils. Heating oil is typically used in the operation of heating equipment, boilers, or furnaces.

"Hydraulic lift tank" means a tank holding hydraulic fluid for a closed-loop mechanical system that uses compressed air or hydraulic fluid to operate lifts, elevators, and other similar devices.

"Liquid trap" means sumps, well cellars, and other traps used in association with oil and gas production, gathering, and extraction operations (including gas production plants), for the purpose of collecting oil, water, and other liquids. These liquid traps may temporarily collect liquids for subsequent disposition or reinjection into a production or pipeline stream, or may collect and separate liquids from a gas stream.

"Maintenance" means the normal operational upkeep to prevent an underground storage tank system from

releasing product.

"Motor fuel" means a complex blend of hydrocarbons typically used in the operation of a motor engine, such as motor gasoline, aviation gasoline, No. 1 or No. 2 diesel fuel, or any blend containing one or more of these substances (e.g., motor gasoline blended with alcohol).

"Noncommercial purposes" with respect to motor fuel means not for resale.

"On the premises where stored" with respect to heating oil means UST systems located on the same property where the stored heating oil is used.

"Operational life" refers to the period beginning when installation of the tank system has commenced until the time the tank system is properly closed under subchapter 7.

"Operator" means any person in control of, or having responsibility for, the daily operation of the UST system.

"Overfill release" is a release that occurs when a tank is filled beyond its capacity, resulting in a discharge of the regulated substance to the environment.

"Owner" means:

- (1) In the case of an UST system in use on November 8, 1984, or brought into use after that date, any person who owns an UST system used for storage, use, or dispensing of regulated substances; and
- (2) In the case of any UST system in use before November 8, 1984, but no longer in use on that date, any person who owned such UST immediately before the discontinuation of its use.

"Permit" means written authorization, as provided for in section 342L-4, Hawaii Revised Statutes, from the director to install or operate an UST or tank system. A permit authorizes owners or operators to install and operate an UST or tank system in a manner, or to do an act, not forbidden by chapter 342L, Hawaii Revised Statutes, or by this chapter, but requiring review by the department.

"Person" means an individual, trust, estate, firm, joint stock company, corporation (including a government corporation), partnership, association, commission, consortium, joint venture, commercial entity, the state or a county, the United States government, federal agency, interstate body, or any other legal entity.

"Petroleum" means petroleum, including crude oil or any fraction thereof, that is liquid at standard conditions of temperature and pressure (60 degrees Fahrenheit and 14.7 pounds per square inch absolute).

"Petroleum UST system" means an underground storage tank system that contains petroleum or a mixture of petroleum with de minimis quantities of other regulated substances. Such systems include those containing motor fuels, jet fuels, distillate fuel oils, residual fuel oils, lubricants, petroleum solvents, and used oils.

"Pipe" or "piping" means a hollow cylinder or tubular conduit that is constructed of non-earthen materials.

"Pipeline facilities" (including gathering lines) means pipe rights-of-way and any associated equipment, facilities, or buildings.

"Regulated substance" means hazardous substances, petroleum, and any other substance designated by the department that, when released into the environment, may present substantial danger to human health, welfare, or the environment. The term regulated substance includes but is not limited to petroleum and petroleum-based substances comprised of a complex blend of hydrocarbons, such as motor fuels, jet fuels, distillate fuel oils, residual fuel oils, lubricants, petroleum solvents, and used oils.

"Release" means any spilling, leaking, emitting, discharging, escaping, leaching, or disposing from an UST system into groundwater, surface water, or subsurface soils.

"Release detection" means determining whether a release of a regulated substance has occurred from the UST system into the environment or a leak has occurred into the interstitial space between the UST system and



its secondary barrier or secondary containment around it.

"Repair" means to restore to proper operating condition a tank, pipe, spill prevention equipment, overflow prevention equipment, corrosion protection equipment, release detection equipment or other UST system component that has caused a release of product from the UST system or has failed to function properly.

"Residential tank" is a tank located on property used primarily for dwelling purposes.

"Secondary containment" or "secondarily contained" means a release prevention and release detection system for a tank or piping. This system has an inner and outer barrier with an interstitial space that is monitored for leaks. This term includes containment sumps when used for interstitial monitoring of piping.

"Septic tank" is a water-tight covered receptacle designed to receive or process, through liquid separation or biological digestion, the sewage discharged from a building sewer. The effluent from such receptacle is distributed for disposal through the soil and settled solids and scum from the tank are pumped out periodically and hauled to a treatment facility.

"Storm water collection system" or "wastewater collection system" means piping, pumps, conduits, and any other equipment necessary to collect and transport the flow of surface water run-off resulting from precipitation, or domestic, commercial, or industrial wastewater to and from retention areas or any areas where treatment is designated to occur. The collection of storm water and wastewater does not include treatment except where incidental to conveyance.

"Surface impoundment" is a natural topographic depression, man-made excavation, or diked area formed primarily of earthen materials (although it may be lined with man-made materials) that is not an injection well.

"Tank" is a stationary device designed to contain an accumulation of regulated substances and

constructed of non-earthen materials (e.g., concrete, steel, plastic) that provide structural support.

"Temporary closure" or "temporarily closed" means that owners and operators do not deposit regulated substances into the UST or tank system nor dispense regulated substances from the UST or tank system for sixty days or longer, except for UST systems that store fuel solely for use by emergency power generators and UST systems with field-constructed tanks. For UST systems that store fuel solely for use by emergency power generators and UST systems with field-constructed tanks, "temporary closure" or "temporarily closed" means that the UST or tank system is empty, as defined in section 11-280.1-70(a), and owners and operators do not deposit regulated substances into the UST or tank system for sixty days or longer.

"Under-dispenser containment" or "UDC" means containment underneath a dispenser system designed to prevent leaks from the dispenser and piping within or above the UDC from reaching soil, groundwater, and surface water.

"Underground area" means an underground room, such as a basement, cellar, shaft or vault, providing enough space for physical inspection of the exterior of the tank situated on or above the surface of the floor.

"Underground release" means any belowground release.

"Underground storage tank" or "UST" means any one or combination of tanks (including underground pipes connected thereto) that is used to contain an accumulation of regulated substances, and the volume of which (including the volume of underground pipes connected thereto) is ten percent or more beneath the surface of the ground. This term does not include any:

- (1) Farm or residential tank of one thousand one hundred gallons or less capacity used for storing motor fuel for noncommercial purposes;
- (2) Tank used for storing heating oil for consumptive use on the premises where

- stored;
- (3) Septic tank;
  - (4) Pipeline facility (including gathering lines):
    - (A) Which is regulated under 49 U.S.C. chapter 601; or
    - (B) Which is an intrastate pipeline facility regulated under state laws as provided in 49 U.S.C. chapter 601, and which is determined by the Secretary of Transportation to be connected to a pipeline, or to be operated or intended to be capable of operating at pipeline pressure or as an integral part of a pipeline;
  - (5) Surface impoundment, pit, pond, or lagoon;
  - (6) Storm water or wastewater collection system;
  - (7) Flow-through process tank;
  - (8) Liquid trap or associated gathering lines directly related to oil or gas production and gathering operations; or
  - (9) Storage tank situated in an underground area (such as a basement, cellar, mineworking, drift, shaft, or tunnel) if the storage tank is situated upon or above the surface of the floor.

The term underground storage tank or UST does not include any pipes connected to any tank which is described in paragraphs (1) to (9).

"Upgrade" means the addition or retrofit of some systems such as cathodic protection, lining, or spill and overflow controls to improve the ability of an underground storage tank system to prevent the release of product.

"UST system" or "tank system" means an underground storage tank, connected underground piping, underground ancillary equipment, and containment system, if any.

"Variance" means a special written authorization from the director to own, install, or operate an UST or tank system in a manner deviating from, or to do an act that deviates from, the requirements of this

§11-280.1-13

chapter that are more stringent than 40 C.F.R. part 280.

"Wastewater treatment tank" means a tank that is designed to receive and treat an influent wastewater through physical, chemical, or biological methods. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §342L-3)

**§11-280.1-13 Installation requirements for partially excluded UST systems--codes of practice.**

The following codes of practice may be used as guidance for complying with section 11-280.1-11:

- (1) NACE International Standard Practice SP 0285, "External Corrosion Control of Underground Storage Tank Systems by Cathodic Protection";
- (2) NACE International Standard Practice SP 0169, "Control of External Corrosion on Underground or Submerged Metallic Piping Systems";
- (3) American Petroleum Institute Recommended Practice 1632, "Cathodic Protection of Underground Petroleum Storage Tanks and Piping Systems"; or
- (4) Steel Tank Institute Recommended Practice R892, "Recommended Practice for Corrosion Protection of Underground Piping Networks Associated with Liquid Storage and Dispensing Systems". [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§§11-280.1-14 to 11-280.1-19 (Reserved).**

## SUBCHAPTER 2

## UST SYSTEMS: DESIGN, CONSTRUCTION, AND INSTALLATION

**§11-280.1-20 Performance standards for UST systems.** (a) In order to prevent releases due to structural failure, corrosion, or spills and overfills for as long as the UST system is used to store regulated substances, owners and operators of UST systems must meet all applicable requirements of this subchapter. UST systems must meet the requirements of this section as follows:

- (1) UST systems installed after December 22, 1988, other than airport hydrant fuel distribution systems and UST systems with field-constructed tanks, must meet the requirements of this section, except as specified in subsection (g).
- (2) Airport hydrant fuel distribution systems and UST systems with field-constructed tanks installed on or after July 15, 2018 must meet the requirements of this section.

(b) Tanks. Each tank must be properly designed, constructed, and installed, and any portion underground that routinely contains product must be protected from corrosion, in accordance with a code of practice developed by a nationally recognized association or independent testing laboratory as specified below:

- (1) The tank is constructed of fiberglass-reinforced plastic; or
- (2) The tank is constructed of steel and cathodically protected in the following manner:
  - (A) The tank is coated with a suitable dielectric material;
  - (B) Field-installed cathodic protection systems are designed by a corrosion expert;
  - (C) Impressed current systems are designed

to allow determination of current operating status as required in section 11-280.1-31(3); and

- (D) Cathodic protection systems are operated and maintained in accordance with section 11-280.1-31 or according to guidelines established by the department; or
- (3) The tank is constructed of steel and clad or jacketed with a non-corrodible material; or
- (4) The tank is constructed of metal without additional corrosion protection measures provided that:
  - (A) The tank is installed at a site that is determined by a corrosion expert not to be corrosive enough to cause it to have a release due to corrosion during its operating life; and
  - (B) Owners and operators maintain records that demonstrate compliance with the requirements of subparagraph (A) for the remaining life of the tank; or
- (5) The tank construction and corrosion protection are determined by the department to be designed to prevent the release or threatened release of any stored regulated substance in a manner that is no less protective of human health and the environment than paragraphs (1) to (4).

(c) Piping. The piping that routinely contains regulated substances and is in contact with the ground must be properly designed, constructed, installed, and protected from corrosion in accordance with a code of practice developed by a nationally recognized association or independent testing laboratory as specified below:

- (1) The piping is constructed of a non-corrodible material; or
- (2) The piping is constructed of steel and cathodically protected in the following manner:
  - (A) The piping is coated with a suitable

- dielectric material;
  - (B) Field-installed cathodic protection systems are designed by a corrosion expert;
  - (C) Impressed current systems are designed to allow determination of current operating status as required in section 11-280.1-31(3); and
  - (D) Cathodic protection systems are operated and maintained in accordance with section 11-280.1-31 or guidelines established by the department; or
- (3) The piping is constructed of metal without additional corrosion protection measures provided that:
- (A) The piping is installed at a site that is determined by a corrosion expert to not be corrosive enough to cause it to have a release due to corrosion during its operating life; and
  - (B) Owners and operators maintain records that demonstrate compliance with the requirements of subparagraph (A) for the remaining life of the piping; or
- (4) The piping construction and corrosion protection are determined by the department to be designed to prevent the release or threatened release of any stored regulated substance in a manner that is no less protective of human health and the environment than the requirements in paragraphs (1) to (3).
- (d) Spill and overfill prevention equipment.
- (1) Except as provided in paragraphs (2) and (3), to prevent spilling and overfilling associated with product transfer to the UST system, owners and operators must use the following spill and overfill prevention equipment:
- (A) Spill prevention equipment that will prevent release of product to the environment when the

- transfer hose is detached from the fill pipe (for example, a spill catchment basin); and
- (B) Overfill prevention equipment that will:
    - (i) Automatically shut off flow into the tank when the tank is no more than ninety-five percent full;
    - (ii) Alert the transfer operator when the tank is no more than ninety percent full by restricting the flow into the tank or triggering a high-level alarm; or
    - (iii) Restrict flow thirty minutes prior to overfilling, alert the transfer operator with a high-level alarm one minute before overfilling, or automatically shut off flow into the tank so that none of the fittings located on top of the tank are exposed to product due to overfilling.
  - (2) Owners and operators are not required to use the spill and overfill prevention equipment specified in paragraph (1) if:
    - (A) Alternative equipment is used that is determined by the department to be no less protective of human health and the environment than the equipment specified in paragraph (1)(A) or (B); or
    - (B) The UST system is filled by transfers of no more than twenty-five gallons at one time.
  - (3) Flow restrictors used in vent lines may not be used to comply with paragraph (1)(B) when overfill prevention is installed or replaced after July 15, 2018.
  - (4) Overfill prevention methods that rely on the use of alarms must have the alarms clearly labeled "overfill alarm" and located where



the delivery person can clearly see and hear the alarm in order to immediately stop delivery of the product.

- (5) Spill and overflow prevention equipment must be periodically tested or inspected in accordance with section 11-280.1-35.

(e) Installation. The UST system must be properly installed in accordance with a code of practice developed by a nationally recognized association or independent testing laboratory and in accordance with the manufacturer's instructions.

(f) Certification of installation. All owners and operators must ensure that one or more of the following methods of certification, testing, or inspection is used to demonstrate compliance with subsection (e) by providing a certification of compliance on the "Certification of Underground Storage Tank Installation" form prescribed by the director and in accordance with section 11-280.1-325(d).

- (1) The installer has been certified by the tank and piping manufacturers;
  - (2) The installer has been certified or licensed by the department;
  - (3) The installation has been inspected and certified by a licensed professional engineer with education and experience in UST system installation;
  - (4) The installation has been inspected and approved by the department;
  - (5) All work listed in the manufacturer's installation checklists has been completed and the checklists maintained; or
  - (6) The owner and operator have complied with another method for ensuring compliance with subsection (e) that is determined by the department to be no less protective of human health and the environment.
- (g) Secondary containment.
- (1) UST systems installed on or after August 9, 2013, other than airport hydrant fuel distribution systems and UST systems with

§11-280.1-20

- field-constructed tanks, must be provided with secondary containment that meets the requirements of section 11-280.1-24, except for suction piping that meets the requirements of section 11-280.1-41(b)(6).
- (2) Airport hydrant fuel distribution systems and UST systems with field-constructed tanks must be provided with secondary containment that meets the requirements of section 11-280.1-24, except for:
- (A) Suction piping that meets the requirements of section 11-280.1-41(b)(6);
  - (B) Piping associated with UST systems with field-constructed tanks with a capacity greater than 50,000 gallons; and
  - (C) Piping associated with airport hydrant systems. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-21 Upgrading of UST systems.** (a) All UST systems must comply with one of the following requirements:

- (1) UST system performance standards in section 11-280.1-20(b) to (d);
  - (2) For airport hydrant fuel distribution systems and UST systems with field-constructed tanks installed before July 15, 2018:
    - (A) The system performance standards in section 11-280.1-20(b) and (c); and
    - (B) Not later than July 15, 2019, the system performance standards under section 11-280.1-20(d); or
  - (3) Closure requirements under subchapter 7.
- (b) UST systems other than airport hydrant fuel distribution systems and UST systems with field-constructed tanks: Not later than July 15, 2028, tanks

and piping installed before August 9, 2013 must be provided with secondary containment that meets the requirements of section 11-280.1-24, except for suction piping that meets the requirements of section 11-280.1-41(b) (6).

(c) Airport hydrant fuel distribution systems and UST systems with field-constructed tanks: Not later than July 15, 2038, tanks and piping installed before July 15, 2018 must be provided with secondary containment that meets the requirements of section 11-280.1-24 or must utilize a design which the director determines is protective of human health and the environment, except for:

- (1) Suction piping that meets the requirements of section 11-280.1-41(b) (6);
- (2) Piping associated with UST systems with field-constructed tanks with a capacity greater than 50,000 gallons; and
- (3) Piping associated with airport hydrant systems. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-22 (Reserved).**

**§11-280.1-23 Tank and piping design for hazardous substance UST systems.** Owners and operators of hazardous substance UST systems must provide secondary containment for tanks and underground piping that meets the requirements of section 11-280.1-24. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-24 Secondary containment design. (a)**

§11-280.1-24

Secondary containment systems must be designed, constructed, and installed to:

- (1) Contain regulated substances leaked from the primary containment until they are detected and removed;
- (2) Prevent the release of regulated substances to the environment at any time during the operational life of the UST system; and
- (3) Be checked for evidence of a release at least every thirty-one days.

(b) Double-walled tanks must be designed, constructed, and installed to:

- (1) Contain a leak from any portion of the inner tank within the outer wall; and
- (2) Detect the failure of the inner wall.

(c) External liners (including vaults) must be designed, constructed, and installed to:

- (1) Contain one hundred percent of the capacity of the largest tank within its boundary;
- (2) Prevent precipitation and groundwater intrusion from interfering with the ability to contain or detect a leak or release of regulated substances; and

- (3) Surround the UST completely to effectively prevent lateral and vertical migration of regulated substances. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-25 Under-dispenser containment.** (a)

Dispenser systems installed on or after August 9, 2013, other than for airport hydrant fuel distribution systems and UST systems with field-constructed tanks, must have under-dispenser containment that meets the requirements in subsection (c).

(b) Dispenser systems installed on or after July 15, 2018 must have under-dispenser containment that meets the requirements in subsection (c).

(c) Under-dispenser containment required by

subsection (a) or (b) must:

- (1) Be liquid-tight on its sides, bottom, and at any penetrations;
- (2) Be compatible with the substance conveyed by the piping; and
- (3) Meet one of the following requirements:
  - (A) Allow for visual inspection and access to the components in the containment system; or
  - (B) Be monitored for leaks from the dispenser system with a sensing device that signals the operator of the presence of regulated substances. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-26 Performance standards and design for UST systems--codes of practice.** (a) The following codes of practice may be used to comply with section 11-280.1-20(b) (1):

- (1) Underwriters Laboratories Standard 1316, "Glass-Fiber-Reinforced Plastic Underground Storage Tanks for Petroleum Products, Alcohols, and Alcohol-Gasoline Mixtures"; or
- (2) Underwriter's Laboratories of Canada S615, "Standard for Reinforced Plastic Underground Tanks for Flammable and Combustible Liquids".

(b) The following codes of practice may be used to comply with section 11-280.1-20(b) (2):

- (1) Steel Tank Institute "Specification STI-P3® Specification and Manual for External Corrosion Protection of Underground Steel Storage Tanks";
- (2) Underwriters Laboratories Standard 1746, "External Corrosion Protection Systems for Steel Underground Storage Tanks";
- (3) Underwriters Laboratories of Canada S603,

"Standard for Steel Underground Tanks for Flammable and Combustible Liquids", and S603.1, "Standard for External Corrosion Protection Systems for Steel Underground Tanks for Flammable and Combustible Liquids", and S631, "Standard for Isolating Bushings for Steel Underground Tanks Protected with External Corrosion Protection Systems";

- (4) Steel Tank Institute Standard F841, "Standard for Dual Wall Underground Steel Storage Tanks"; or
- (5) NACE International Standard Practice SP 0285, "External Corrosion Control of Underground Storage Tank Systems by Cathodic Protection", and Underwriters Laboratories Standard 58, "Standard for Steel Underground Tanks for Flammable and Combustible Liquids".

(c) The following codes of practice may be used to comply with section 11-280.1-20(b)(3):

- (1) Underwriters Laboratories Standard 1746, "External Corrosion Protection Systems for Steel Underground Storage Tanks";
- (2) Steel Tank Institute ACT-100<sup>®</sup> Specification F894, "Specification for External Corrosion Protection of FRP Composite Steel Underground Storage Tanks";
- (3) Steel Tank Institute ACT-100-U<sup>®</sup> Specification F961, "Specification for External Corrosion Protection of Composite Steel Underground Storage Tanks"; or
- (4) Steel Tank Institute Specification F922, "Steel Tank Institute Specification for Permatank<sup>®</sup>".

(d) The following codes of practice may be used to comply with section 11-280.1-20(c)(1):

- (1) Underwriters Laboratories Standard 971, "Nonmetallic Underground Piping for Flammable Liquids"; or
- (2) Underwriters Laboratories of Canada Standard S660, "Standard for Nonmetallic Underground

Piping for Flammable and Combustible Liquids".

(e) The following codes of practice may be used to comply with section 11-280.1-20(c)(2):

- (1) American Petroleum Institute Recommended Practice 1632, "Cathodic Protection of Underground Petroleum Storage Tanks and Piping Systems";
- (2) Underwriters Laboratories Subject 971A, "Outline of Investigation for Metallic Underground Fuel Pipe";
- (3) Steel Tank Institute Recommended Practice R892, "Recommended Practice for Corrosion Protection of Underground Piping Networks Associated with Liquid Storage and Dispensing Systems";
- (4) NACE International Standard Practice SP 0169, "Control of External Corrosion on Underground or Submerged Metallic Piping Systems"; or
- (5) NACE International Standard Practice SP 0285, "External Corrosion Control of Underground Storage Tank Systems by Cathodic Protection".

(f) Tank and piping system installation practices and procedures described in the following codes of practice may be used to comply with the requirements of section 11-280.1-20(e):

- (1) American Petroleum Institute Publication 1615, "Installation of Underground Petroleum Storage System";
- (2) Petroleum Equipment Institute Publication RP100, "Recommended Practices for Installation of Underground Liquid Storage Systems"; or
- (3) National Fire Protection Association Standard 30, "Flammable and Combustible Liquids Code" and Standard 30A, "Code for Motor Fuel Dispensing Facilities and Repair Garages".

(g) When designing, constructing, and installing airport hydrant systems and UST systems with field-

§11-280.1-26

constructed tanks, owners and operators may use military construction criteria, such as Unified Facilities Criteria (UFC) 3-460-01, "Petroleum Fuel Facilities". [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§§11-280.1-27 to 11-280.1-29 (Reserved).**

### SUBCHAPTER 3

#### GENERAL OPERATING REQUIREMENTS

**§11-280.1-30 Spill and overfill control.** (a) Owners and operators must ensure that releases due to spilling or overfilling do not occur. The owner and operator must ensure that the volume available in the tank is greater than the volume of product to be transferred to the tank before the transfer is made and that the transfer operation is monitored constantly to prevent overfilling and spilling.

(b) The owner and operator must report, investigate, and clean up any spills and overfills in accordance with section 11-280.1-53. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-31 Operation and maintenance of corrosion protection.** All owners and operators of metal UST systems with corrosion protection must comply with the following requirements to ensure that releases due to corrosion are prevented until the UST system is permanently closed or undergoes a change-in-service pursuant to section 11-280.1-71:



- (1) All corrosion protection systems must be operated and maintained to continuously provide corrosion protection to the metal components of that portion of the tank and piping that routinely contain regulated substances and are in contact with the ground.
- (2) All UST systems equipped with cathodic protection systems must be inspected for proper operation by a qualified cathodic protection tester in accordance with the following requirements:
  - (A) Frequency. All cathodic protection systems must be tested within six months of installation and at least every three years thereafter; and
  - (B) Inspection criteria. The criteria that are used to determine that cathodic protection is adequate as required by this section must be in accordance with a code of practice developed by a nationally recognized association.
- (3) UST systems with impressed current cathodic protection systems must also be inspected every sixty days to ensure the equipment is operating properly.
- (4) For UST systems using cathodic protection, records of the operation of the cathodic protection must be maintained, in accordance with section 11-280.1-34, to demonstrate compliance with the performance standards in this section. These records must provide the following:
  - (A) The results of the last three inspections required in paragraph (3); and
  - (B) The results of testing from the last two inspections required in paragraph (2). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-32 Compatibility.** (a) Owners and operators must use an UST system made of or lined with materials that are compatible with the substance stored in the UST system.

(b) Owners and operators must notify the department at least thirty days prior to switching to a regulated substance containing greater than ten percent ethanol, greater than twenty percent biodiesel, or any other regulated substance identified by the department. In addition, owners and operators with UST systems storing these regulated substances must meet one of the following:

- (1) Demonstrate compatibility of the UST system (including the tank, piping, containment sumps, pumping equipment, release detection equipment, spill equipment, and overfill equipment). Owners and operators may demonstrate compatibility of the UST system by using one of the following options:
  - (A) Certification or listing of UST system equipment or components by a nationally recognized, independent testing laboratory for use with the regulated substance stored; or
  - (B) Equipment or component manufacturer approval. The manufacturer's approval must be in writing, indicate an affirmative statement of compatibility, specify the range of biofuel blends the equipment or component is compatible with, and be from the equipment or component manufacturer; or
- (2) Use another option determined by the department to be no less protective of human health and the environment than the options listed in paragraph (1).

(c) Owners and operators must maintain records in accordance with section 11-280.1-34 documenting compliance with subsection (b) for as long as the UST

system is used to store the regulated substance. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-33 Repairs allowed.** (a) Owners and operators of UST systems must ensure that repairs will prevent releases due to structural failure or corrosion as long as the UST system is used to store regulated substances. The repairs must meet the following requirements:

- (1) Repairs to UST systems must be properly conducted in accordance with a code of practice developed by a nationally recognized association or an independent testing laboratory;
- (2) Repairs to fiberglass-reinforced plastic tanks may be made by the manufacturer's authorized representatives or in accordance with a code of practice developed by a nationally recognized association or an independent testing laboratory;
- (3) Metal pipe sections and fittings that have released product as a result of corrosion or other damage must be replaced. Non-corrodible pipes and fittings may be repaired in accordance with the manufacturer's specifications;
- (4) Prior to the return to use of a repaired UST system, any repaired USTs must pass a tank tightness test in accordance with section 11-280.1-43(3);
- (5) Prior to the return to use of a repaired UST system, any repaired piping that routinely contains product must pass a line tightness test in accordance with section 11-280.1-44(2);
- (6) Prior to return to use of a repaired UST system, repairs to secondary containment areas of tanks and piping used for

interstitial monitoring, containment sumps used for interstitial monitoring of piping, and containment walls must have the secondary containment tested for integrity using vacuum, pressure, or liquid methods in accordance with requirements developed by the manufacturer, a code of practice developed by a nationally recognized association or independent testing laboratory, or requirements established by the department;

- (7) Within six months following the repair of any cathodically protected UST system, the cathodic protection system must be tested in accordance with section 11-280.1-31(2) and (3) to ensure that it is operating properly; and
- (8) Prior to the return to use of repaired spill or overflow prevention equipment, the repaired spill or overflow prevention equipment must be tested or inspected, as appropriate, in accordance with section 11-280.1-35 to ensure it is operating properly.

(b) UST system owners and operators must maintain records, in accordance with section 11-280.1-34, of each repair until the UST system is permanently closed or undergoes a change-in-service pursuant to section 11-280.1-71. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-34 Notification, reporting, and recordkeeping.** (a) Notification. Owners and operators shall notify the department of any of the following changes in information relating to an UST or tank system by submitting the "Notification for Underground Storage Tanks" form prescribed by the director:

- (1) Completed closure or change-in-service;

- (2) Temporary closure or the return to currently-in-use status;
- (3) Changes in product dispensing method, dispenser system, or under dispenser containment;
- (4) Changes in financial responsibility mechanism;
- (5) Changes in release detection method;
- (6) Changes in spill and overflow prevention method;
- (7) Changes in piping;
- (8) Changes in type of regulated substances stored;
- (9) Changes in corrosion protection mechanism; and
- (10) Installation of or changes in secondary containment.

(b) Intent to close notification. Owners and operators shall notify the department of planned permanent closure or change-in-service of an UST or tank system and scheduled excavation work for permanent closure or change-in-service by submitting the "Notice of Intent to Close Underground Storage Tanks" form prescribed by the director.

(c) Timing of notification. Owners and operators shall submit the notifications required in subsection (a) and (b) within thirty days following any of the changes requiring notification, except that:

- (1) Notification of planned permanent closure or change-in-service must be received by the department at least thirty days before commencement of excavation work for closure or change-in-service;
- (2) Notification of scheduled excavation work for permanent closure or change-in-service must be received by the department at least seven days before the scheduled work date;
- (3) Notification of change in type of regulated substance stored to a regulated substance containing greater than ten percent ethanol or greater than twenty percent biodiesel must be received by the department at least

- (4) thirty days before the change; and
- (4) Notification of temporary closure must be received by the department within thirty days of the UST system having met the definition of temporary closure in section 11-280.1-12.
- (d) Reporting. Owners and operators must submit the following information to the department:
  - (1) Reports of all releases including suspected releases (sections 11-280.1-50 and 11-280.1-52), spills and overfills (section 11-280.1-53), and confirmed releases (section 11-280.1-61);
  - (2) Release response actions planned or taken, including initial abatement measures (section 11-280.1-62), initial site characterization (section 11-280.1-63), free product removal (section 11-280.1-64), investigation for soil and groundwater cleanup (section 11-280.1-65), and corrective action plan (section 11-280.1-66);
  - (3) Quarterly release response reports (section 11-280.1-65.2);
  - (4) Current evidence of financial responsibility as required in section 11-280.1-110; and
  - (5) Notice of changes in Designated Class A or B Operators (section 11-280.1-241(c)).
- (e) Recordkeeping. Owners and operators must maintain the following information:
  - (1) A corrosion expert's analysis of site corrosion potential if corrosion protection equipment is not used (section 11-280.1-20(b)(4); section 11-280.1-20(c)(3));
  - (2) Documentation of operation of corrosion protection equipment (section 11-280.1-31(4));
  - (3) Documentation of compatibility for UST systems (section 11-280.1-32(c));
  - (4) Documentation of UST system repairs (section 11-280.1-33(b));

- (5) Documentation of compliance for spill and overflow prevention equipment and containment sumps used for interstitial monitoring of piping (section 11-280.1-35(b));
  - (6) Documentation of periodic walkthrough inspections (section 11-280.1-36(b));
  - (7) Documentation of compliance with under-dispenser containment sensing device requirements (section 11-280.1-37(b));
  - (8) Documentation of compliance with release detection requirements (section 11-280.1-45);
  - (9) Results of the site investigation conducted at permanent closure or change-in-service (section 11-280.1-74);
  - (10) Documentation of operator training (section 11-280.1-245);
  - (11) Permits or variances or both, including all documentation, as specified in section 11-280.1-334(a); and
  - (12) Evidence of current financial assurance mechanisms used to demonstrate financial responsibility (section 11-280.1-111).
- (f) Availability and maintenance of records.
- (1) Owners and operators must keep the required records at the UST site or an alternative location approved by the department.
  - (2) Owners and operators must make the records immediately available for inspection by the department at the UST site.
  - (3) Permanent closure records required under section 11-280.1-74 may be maintained or submitted to the department as provided in section 11-280.1-74.
- (g) Owners and operators of UST systems must cooperate fully with inspections, monitoring, and testing conducted by the department, as well as requests by the department for document submission, testing, and monitoring by the owner or operator pursuant to chapter 342L, Hawaii Revised Statutes.  
[Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp

§11-280.1-35

] (Auth: HRS §§342L-3, 342L-7.5)  
(Imp: HRS §§342L-3, 342L-7, 342L-7.5, 342L-30)

**§11-280.1-35 Periodic testing of spill prevention equipment and containment sumps used for interstitial monitoring of piping and periodic inspection of overfill prevention equipment.** (a)

Owners and operators of UST systems with spill and overfill prevention equipment and containment sumps used for interstitial monitoring of piping must meet these requirements to ensure the equipment is operating properly and will prevent releases to the environment:

- (1) Spill prevention equipment (such as a catchment basin, spill bucket, or other spill containment device) must prevent releases to the environment by meeting one of the following:
  - (A) The equipment is double walled and the integrity of both walls is periodically monitored at a frequency not less than once every thirty-one days. Owners and operators must begin meeting the requirements of subparagraph (B) and conduct a test within thirty days of discontinuing periodic monitoring of this equipment; or
  - (B) The spill prevention equipment is tested at least once every three hundred sixty-five days to ensure the equipment is liquid tight by using vacuum, pressure, or liquid testing in accordance with one of the following criteria:
    - (i) Requirements developed by the manufacturer. (Note: Owners and operators may use this option only if the manufacturer has developed requirements.);
    - (ii) Code of practice developed by a



- nationally recognized association or independent testing laboratory;
      - or
    - (iii) Requirements determined by the department to be no less protective of human health and the environment than the requirements listed in clauses (i) and (ii).
- (2) Containment sumps used for interstitial monitoring of piping must prevent releases to the environment by meeting one of the following:
  - (A) The equipment is double walled and the integrity of both walls is periodically monitored at a frequency not less than annually. Owners and operators must begin meeting the requirements of subparagraph (B) and conduct a test within thirty days of discontinuing periodic monitoring of this equipment;
  - or
  - (B) The containment sumps used for interstitial monitoring of piping are tested at least once every three years to ensure the equipment is liquid tight by using vacuum, pressure, or liquid testing in accordance with one of the criteria in paragraph (1)(B)(i) to (iii).
- (3) Overfill prevention equipment must be inspected at least once every three years. At a minimum, the inspection must ensure that overfill prevention equipment is set to activate at the correct level specified in section 11-280.1-20(d) and will activate when regulated substance reaches that level. Inspections must be conducted in accordance with one of the criteria in paragraph (1)(B)(i) to (iii).
  - (b) Owners and operators must maintain records as follows (in accordance with section 11-280.1-34) for spill prevention equipment, containment sumps used

for interstitial monitoring of piping, and overflow prevention equipment:

- (1) All records of testing or inspection must be maintained for three years; and
- (2) For spill prevention equipment not tested every three hundred sixty-five days and containment sumps used for interstitial monitoring of piping not tested every three years, documentation showing that the prevention equipment is double walled and the integrity of both walls is periodically monitored must be maintained for as long as the equipment is periodically monitored.  
[Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-7.5, 342L-32) (Imp: HRS §§342L-3, 342L-7.5, 342L-32)

**§11-280.1-36 Periodic operation and maintenance walkthrough inspections.** (a) To properly operate and maintain UST systems, beginning not later than July 15, 2019, owners and operators must conduct walkthrough inspections that, at a minimum, check the following equipment as specified below:

- (1) Every thirty-one days:
  - (A) Spill prevention equipment:
    - (i) Visually check for damage;
    - (ii) Remove liquid or debris;
    - (iii) Check for and remove obstructions in the fill pipe;
    - (iv) Check the fill cap to make sure it is securely on the fill pipe; and
    - (v) For double walled spill prevention equipment with interstitial monitoring, check for a leak in the interstitial area; and
  - (B) Release detection equipment:
    - (i) Check to make sure the release detection equipment is operating with no alarms or other unusual

- operating conditions present; and
    - (ii) Ensure records of release detection testing are reviewed and current;
  - (2) Annually:
    - (A) Containment sumps:
      - (i) Visually check for damage, leaks to the containment area, or releases to the environment;
      - (ii) Remove liquid (in contained sumps) or debris; and
      - (iii) For double walled sumps with interstitial monitoring, check for a leak in the interstitial area; and
    - (B) Hand held release detection equipment: Check devices such as tank gauge sticks or groundwater bailers for operability and serviceability;
  - (3) For UST systems receiving deliveries at intervals greater than every thirty-one days, spill prevention equipment may be checked in accordance with paragraph (1) (A) prior to each delivery; and
  - (4) For airport hydrant systems, at least once every thirty-one days if confined space entry according to the Occupational Safety and Health Administration is not required or at least annually if confined space entry is required (see 29 C.F.R. part 1910):
    - (A) Hydrant pits:
      - (i) Visually check for any damage;
      - (ii) Remove any liquid or debris; and
      - (iii) Check for any leaks; and
    - (B) Hydrant piping vaults: Check for any hydrant piping leaks.
- (b) Owners and operators must maintain records, in accordance with section 11-280.1-34, of operation and maintenance walkthrough inspections for three years. Records must include a list of each area checked, whether each area checked was acceptable or needed action taken, a description of actions taken to

§11-280.1-37

correct an issue, and delivery records if spill prevention equipment is checked less frequently than every thirty-one days due to infrequent deliveries. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-7.5, 342L-32) (Imp: HRS §§342L-3, 342L-7.5, 342L-32)

**§11-280.1-37 Periodic inspection and maintenance of under-dispenser containment.** (a) Under-dispenser containment that allows for visual inspection and access to the components in the containment system to meet the requirements of section 11-280.1-25 must be visually inspected for damage and have any liquid or debris removed every thirty-one days.

(b) Sensing devices for under-dispenser containment used to meet the requirements of section 11-280.1-25 must:

- (1) Be operated and maintained in accordance with one of the following:
  - (A) The manufacturer's instructions;
  - (B) A code of practice developed by a nationally recognized association or independent testing laboratory; or
  - (C) Requirements determined by the department to be no less protective of human health and the environment than those in subparagraphs (A) and (B); and
- (2) Be inspected for proper operation, and electronic and mechanical components tested, at least annually.

(c) UST system owners and operators must maintain records in accordance with section 11-280.1-34 demonstrating compliance with subsection (a) or (b). Written documentation of all inspection, testing, and maintenance must be maintained for at least three years. All records that the UDC sensor and connected equipment are designed to produce must be maintained for at least three years after the record is generated. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3,

342L-7.5, 342L-32) (Imp: HRS §§342L-3, 342L-7.5, 342L-32)

**§11-280.1-38 General operating requirements-- codes of practice.** (a) The following codes of practice may be used to comply with section 11-280.1-30(a): the transfer procedures described in National Fire Protection Association Standard 385, "Standard for Tank Vehicles for Flammable and Combustible Liquids" or American Petroleum Institute Recommended Practice 1007, "Loading and Unloading of MC 306/DOT 406 Cargo Tank Motor Vehicles". Further guidance on spill and overfill prevention appears in American Petroleum Institute Recommended Practice 1621, "Bulk Liquid Stock Control at Retail Outlets".

(b) The following codes of practice may be used to comply with section 11-280.1-31(2):

- (1) NACE International Test Method TM 0101, "Measurement Techniques Related to Criteria for Cathodic Protection of Underground Storage Tank Systems";
- (2) NACE International Test Method TM0497, "Measurement Techniques Related to Criteria for Cathodic Protection on Underground or Submerged Metallic Piping Systems";
- (3) Steel Tank Institute Recommended Practice R051, "Cathodic Protection Testing Procedures for STI-P3® USTs";
- (4) NACE International Standard Practice SP 0285, "External Control of Underground Storage Tank Systems by Cathodic Protection"; or
- (5) NACE International Standard Practice SP 0169, "Control of External Corrosion on Underground or Submerged Metallic Piping Systems".

(c) The following code of practice may be useful in complying with section 11-280.1-32: American Petroleum Institute Recommended Practice 1626, "Storing and Handling Ethanol and Gasoline-Ethanol

Blends at Distribution Terminals and Filling Stations".

(d) The following codes of practice may be used to comply with section 11-280.1-33(a)(1):

- (1) National Fire Protection Association Standard 30, "Flammable and Combustible Liquids Code";
- (2) American Petroleum Institute Recommended Practice RP 2200, "Repairing Crude Oil, Liquified Petroleum Gas, and Product Pipelines";
- (3) American Petroleum Institute Recommended Practice RP 1631, "Interior Lining and Periodic Inspection of Underground Storage Tanks";
- (4) National Fire Protection Association Standard 326, "Standard for the Safeguarding of Tanks and Containers for Entry, Cleaning, or Repair";
- (5) National Leak Prevention Association Standard 631, Chapter A, "Entry, Cleaning, Interior Inspection, Repair, and Lining of Underground Storage Tanks";
- (6) Steel Tank Institute Recommended Practice R972, "Recommended Practice for the Addition of Supplemental Anodes to STI-P3® Tanks";
- (7) NACE International Standard Practice SP 0285, "External Control of Underground Storage Tank Systems by Cathodic Protection"; or
- (8) Fiberglass Tank and Pipe Institute Recommended Practice T-95-02, "Remanufacturing of Fiberglass Reinforced Plastic (FRP) Underground Storage Tanks".

(e) The following codes of practice may be used to comply with section 11-280.1-33(a)(6):

- (1) Steel Tank Institute Recommended Practice R012, "Recommended Practice for Interstitial Tightness Testing of Existing Underground Double Wall Steel Tanks";
- (2) Fiberglass Tank and Pipe Institute Protocol, "Field Test Protocol for Testing the Annular

Space of Installed Underground Fiberglass Double and Triple-Wall Tanks with Dry Annular Space"; or

- (3) Petroleum Equipment Institute Recommended Practice RP1200, "Recommended Practices for the Testing and Verification of Spill, Overfill, Leak Detection and Secondary Containment Equipment at UST Facilities".

(f) The following code of practice may be used to comply with section 11-280.1-35(a)(1), (2) and (3): Petroleum Equipment Institute Publication RP1200, "Recommended Practices for the Testing and Verification of Spill, Overfill, Leak Detection and Secondary Containment Equipment at UST Facilities". [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-39 (Reserved) .**

SUBCHAPTER 4

RELEASE DETECTION

**§11-280.1-40 General requirements for all UST systems.** (a) Owners and operators of UST systems must provide a method, or combination of methods, of release detection that:

- (1) Can detect a release from any portion of the tank and the connected underground piping that routinely contains product;
- (2) Utilizes equipment compatible with the regulated substances being stored;
- (3) Is installed, calibrated, operated, and maintained in accordance with the manufacturer's instructions;

- (4) Is operated and maintained, and electronic and mechanical components are tested for proper operation, in accordance with one of the following: manufacturer's instructions; a code of practice developed by a nationally recognized association or independent testing laboratory; or requirements determined by the department to be no less protective of human health and the environment than the requirements of paragraphs (1) to (3). All maintenance and service of the release detection equipment must be conducted by a technician with current certification or training appropriate to the equipment serviced. A test of the proper operation must be performed at least every three hundred sixty-five days, or in a time frame recommended by the equipment manufacturer, whichever is more frequent. Beginning July 15, 2019, as applicable to the facility, the test must cover at a minimum the following components and criteria:
- (A) Automatic tank gauge and other controllers: test alarm; verify system configuration; test battery backup;
  - (B) Probes and sensors: inspect for residual buildup; ensure floats move freely; ensure shaft is not damaged; ensure cables are free of kinks and breaks; test alarm operability and communication with controller;
  - (C) Automatic line leak detector: test operation to meet criteria in section 11-280.1-44(1) by simulating a leak;
  - (D) Vacuum pumps and pressure gauges: ensure proper communication with sensors and controller; and
  - (E) Hand-held electronic sampling equipment associated with groundwater and vapor monitoring: ensure proper operation; and



- (5) Meets the performance requirements in section 11-280.1-43 or 11-280.1-44, as applicable, with any performance claims and their manner of determination described in writing by the equipment manufacturer or installer. In addition, the methods listed in section 11-280.1-43(2), (3), (4), (8), (9), and (10) and section 11-280.1-44(1), (2), and (4) must be capable of detecting the leak rate or quantity specified for that method in the corresponding section of the rule with a probability of detection of 0.95 and a probability of false alarm of 0.05.

(b) When a release detection method operated in accordance with the performance standards in section 11-280.1-43 or 11-280.1-44 indicates a release may have occurred, owners and operators must notify the department in accordance with subchapter 5.

(c) Any UST system that cannot apply a method of release detection that complies with the requirements of this subchapter must complete the change-in-service or closure procedures in subchapter 7. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-32, 342L-33) (Imp: HRS §§342L-3, 342L-32, 342L-33)

**§11-280.1-41 Requirements for petroleum UST systems.** (a) Tanks. Owners and operators of petroleum UST systems must provide release detection for tanks as follows:

- (1) Tanks that are neither part of an airport hydrant fuel distribution system nor a UST system with field-constructed tanks:
- (A) Tanks installed before August 9, 2013 must be monitored for releases at least every thirty-one days using one of the methods listed in section 11-280.1-43(4) to (9), except that:
- (i) UST systems that meet the performance standards in section

- 11-280.1-20, and the monthly inventory control requirements in section 11-280.1-43(1) or (2), may use tank tightness testing (conducted in accordance with section 11-280.1-43(3)) at least every five years until ten years after the tank was installed; and
- (ii) Tanks with capacity of 550 gallons or less and tanks with a capacity of 551 to 1,000 gallons that meet the tank diameter criteria in section 11-280.1-43(2) may use manual tank gauging (conducted in accordance with section 11-280.1-43(2)).
- (B) Not later than July 15, 2028, tanks installed before August 9, 2013 must be monitored for releases at least every thirty-one days in accordance with section 11-280.1-43(7).
  - (C) Tanks installed on or after August 9, 2013 must be monitored for releases at least every thirty-one days in accordance with section 11-280.1-43(7).
- (2) Tanks that are part of an airport hydrant fuel distribution system or a UST system with field-constructed tanks, except field-constructed tanks with a capacity greater than 50,000 gallons:
- (A) Tanks installed before July 15, 2018 must be monitored for releases at least every thirty-one days using one of the methods listed in section 11-280.1-43(4) to (9), except that:
    - (i) UST systems that meet the performance standards in section 11-280.1-20, and the monthly inventory control requirements in section 11-280.1-43(1) or (2), may use tank tightness testing (conducted in accordance with

- section 11-280.1-43(3)) at least every five years until ten years after the tank was installed; and
- (ii) Tanks with capacity of 550 gallons or less and tanks with a capacity of 551 to 1,000 gallons that meet the tank diameter criteria in section 11-280.1-43(2) may use manual tank gauging (conducted in accordance with section 11-280.1-43(2)).
- (B) Tanks installed on or after July 15, 2018 must be monitored for releases at least every thirty-one days in accordance with section 11-280.1-43(7).
- (3) Field-constructed tanks with a capacity greater than 50,000 gallons:
    - (A) Tanks installed before July 15, 2018 must be monitored for releases at least every thirty-one days using one of the methods listed in section 11-280.1-43(4), (7), (8), and (9) or use one or a combination of the methods of release detection listed in section 11-280.1-43(10).
    - (B) Tanks installed on or after July 15, 2018 must be monitored for releases at least every thirty-one days in accordance with section 11-280.1-43(7).
- (b) Piping. Underground piping that routinely contains regulated substances must be monitored for releases as follows:
    - (1) Piping installed before August 9, 2013, for UST systems other than airport hydrant fuel distribution systems and UST systems with field-constructed tanks, must meet one of the following:
      - (A) Pressurized piping. Underground piping that conveys regulated substances under pressure must:
        - (i) Be equipped with an automatic line leak detector conducted in

- accordance with section 11-280.1-44(1); and
    - (ii) Have an annual line tightness test conducted in accordance with section 11-280.1-44(2) or have monthly monitoring conducted in accordance with section 11-280.1-44(3).
  - (B) Suction piping. Underground piping that conveys regulated substances under suction must:
    - (i) Have a line tightness test conducted at least every three years and in accordance with section 11-280.1-44(2);
    - (ii) Use a monthly monitoring method conducted in accordance with section 11-280.1-44(3); or
    - (iii) Meet the standards in paragraph (6) (A) to (E).
- (2) Not later than July 15, 2028, piping installed before August 9, 2013, for UST systems other than airport hydrant fuel distribution systems and UST systems with field-constructed tanks, must meet one of the following:
  - (A) Pressurized piping. Underground piping that conveys regulated substances under pressure must:
    - (i) Be monitored for releases at least every thirty-one days in accordance with section 11-280.1-43(7); and
    - (ii) Be equipped with an automatic line leak detector in accordance with section 11-280.1-44(1).
  - (B) Suction piping. Underground piping that conveys regulated substances under suction must:
    - (i) Be monitored for releases at least every thirty-one days in accordance with section

- 11-280.1-43(7); or
- (ii) Meet the standards in paragraph (6) (A) to (E).
- (3) Piping installed on or after August 9, 2013, for UST systems other than airport hydrant fuel distribution systems and UST systems with field-constructed tanks, must meet the technical specifications in paragraph (2) (A) or (B).
- (4) Piping for UST systems with field-constructed tanks with a capacity less than or equal to 50,000 gallons and not part of an airport hydrant fuel distribution system:
- (A) Piping installed before July 15, 2018 must meet the technical specifications in paragraph (1) (A) or (B).
- (B) Not later than July 15, 2038, piping installed before July 15, 2018 must meet the technical specifications in paragraph (2) (A) or (B), unless an alternative design is approved by the director under section 11-280.1-21(c).
- (C) Piping installed on or after July 15, 2018 must meet the technical specifications in paragraph (2) (A) or (B).
- (5) Piping for airport hydrant fuel distribution systems and UST systems with field-constructed tanks with a capacity greater than 50,000 gallons must meet one of the following:
- (A) Pressurized piping. Underground piping that conveys regulated substances under pressure must:
- (i) Be equipped with an automatic line leak detector conducted in accordance with section 11-280.1-44(1) [~~+~~] and [~~(ii) Have~~] have an annual line tightness test conducted in accordance with section 11-280.1-44(2) [~~e~~];

- (ii) Be equipped with an automatic line leak detector conducted in accordance with section 11-280.1-44(1) and have monthly monitoring conducted in accordance with any of the methods in section 11-280.1-43(7) to (9) designed to detect a release from any portion of the underground piping that routinely contains regulated substances; or
      - (iii) Use one or a combination of the methods of release detection listed in section 11-280.1-44(4).
    - (B) Suction piping. Underground piping that conveys regulated substances under suction must:
      - (i) Have a line tightness test conducted at least every three years and in accordance with section 11-280.1-44(2);
      - (ii) Use a monthly monitoring method conducted in accordance with section 11-280.1-43(7) to (9) designed to detect a release from any portion of the underground piping that routinely contains regulated substances;
      - (iii) Use one or a combination of the methods of release detection listed in section 11-280.1-44(4);  
or
      - (iv) Meet the standards in paragraph (6) (A) to (E).
- (6) No release detection is required for suction piping that is designed and constructed to meet the following standards:
  - (A) The below-grade piping operates at less than atmospheric pressure;
  - (B) The below-grade piping is sloped so that the contents of the pipe will drain back into the storage tank if the

- suction is released;
- (C) Only one check valve is included in each suction line;
  - (D) The check valve is located directly below and as close as practical to the suction pump; and
  - (E) A method is provided that allows compliance with subparagraphs (B) to (D) to be readily determined. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; am and comp ]  
(Auth: HRS §§342L-3, 342L-32, 342L-33)  
(Imp: HRS §§342L-3, 342L-32, 342L-33)

**§11-280.1-42 Requirements for hazardous substance UST systems.** Owners and operators of hazardous substance UST systems must monitor these systems in accordance with section 11-280.1-43(7) at least every thirty-one days. In addition, underground piping that conveys hazardous substances under pressure must be equipped with an automatic line leak detector in accordance with section 11-280.1-44(1). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32, 342L-33) (Imp: HRS §§342L-3, 342L-32, 342L-33)

**§11-280.1-43 Methods of release detection for tanks.** Each method of release detection for tanks used to meet the requirements of sections 11-280.1-40 to 11-280.1-42 must be conducted in accordance with the following:

- (1) Inventory control. Product inventory control (or another test of equivalent performance) must be conducted monthly to detect a release of at least one percent of flow-through plus one hundred thirty gallons on a monthly basis in the following manner:
  - (A) Inventory volume measurements for

- regulated substance inputs, withdrawals, and the amount still remaining in the tank are recorded each operating day;
- (B) The equipment used is capable of measuring the level of product over the full range of the tank's height to the nearest one-eighth of an inch;
  - (C) If a manual measuring device is used (e.g., a gauge stick), the measurements must be made through a drop tube that extends to within one foot of the tank bottom. Level measurements shall be to the nearest one-eighth of an inch;
  - (D) The regulated substance inputs are reconciled with delivery receipts by measurement of the tank inventory volume before and after delivery;
  - (E) Deliveries are made through a drop tube that extends to within one foot of the tank bottom;
  - (F) Product dispensing is metered and recorded within the state standards for meter calibration or an accuracy of six cubic inches for every five gallons of product withdrawn, and the meter is calibrated every three hundred sixty-five days; and
  - (G) The measurement of any water level in the bottom of the tank is made to the nearest one-eighth of an inch at least once a month.
- (2) Manual tank gauging. Manual tank gauging must meet the following requirements:
- (A) Tank liquid level measurements are taken at the beginning and ending of a period using the appropriate minimum duration of test value in the table below during which no liquid is added to or removed from the tank;
  - (B) If a manual measuring device is used (e.g., a gauge stick), the measurements



must be made through a drop tube that extends to within one foot of the tank bottom. Level measurements shall be to the nearest one-eighth of an inch;

- (C) Level measurements are based on an average of two consecutive stick readings at both the beginning and ending of the period;
- (D) The equipment used is capable of measuring the level of product over the full range of the tank's height to the nearest one-eighth of an inch;
- (E) A release is suspected and subject to the requirements of subchapter 5 if the variation between beginning and ending measurements exceeds the weekly or monthly standards in the following table:

Nominal tank capacity	Minimum duration of test	Weekly standard (one test)	Monthly standard (four test average)
550 gallons or less .....	36 hours .....	10 gallons .....	5 gallons
551-1,000 gallons (when tank diameter is 64 inches) .....	44 hours .....	9 gallons .....	4 gallons
551-1,000 gallons (when tank diameter is 48 inches) .....	58 hours .....	12 gallons .....	6 gallons
551-1,000 gallons (also requires periodic tank tightness testing) .....	36 hours .....	13 gallons .....	7 gallons
1,001-2,000 gallons (also requires periodic tank tightness testing) ..	36 hours .....	26 gallons .....	13 gallons

- (F) Tanks of five hundred fifty gallons or less nominal capacity and tanks with a nominal capacity of five hundred fifty-one to one thousand gallons that meet the tank diameter criteria in the table in subparagraph (E) may use manual tank gauging as the sole method of release detection. All other tanks with a nominal capacity of five hundred fifty-one to two thousand gallons may use manual tank gauging in place of inventory control in paragraph (1), combined with tank tightness testing as indicated in the table. Tanks of greater than two thousand gallons nominal capacity may not use this

method to meet the requirements of this subchapter.

- (3) Tank tightness testing. Tank tightness testing (or another test of equivalent performance) must be capable of detecting a 0.1 gallon per hour leak rate from any portion of the tank that routinely contains product while accounting for the effects of thermal expansion or contraction of the product, vapor pockets, tank deformation, evaporation or condensation, and the location of the water table.
- (4) Automatic tank gauging. Equipment for automatic tank gauging that tests for the loss of product and conducts inventory control must meet the following requirements:
  - (A) The automatic product level monitor test can detect a 0.2 gallon per hour leak rate from any portion of the tank that routinely contains product;
  - (B) The automatic tank gauging equipment must meet the inventory control (or other test of equivalent performance) requirements of paragraph (1); and
  - (C) The test must be performed with the system operating in one of the following modes:
    - (i) In-tank static testing conducted at least once every thirty-one days; or
    - (ii) Continuous in-tank leak detection operating on an uninterrupted basis or operating within a process that allows the system to gather incremental measurements to determine the leak status of the tank at least once every thirty-one days.
- (5) Vapor monitoring. Testing or monitoring for vapors within the soil gas of the excavation zone must meet the following requirements:

- (A) The materials used as backfill are sufficiently porous (e.g., gravel, sand, crushed rock) to readily allow diffusion of vapors from releases into the excavation area;
- (B) The stored regulated substance, or a tracer compound placed in the tank system, is sufficiently volatile (e.g., gasoline) to result in a vapor level that is detectable by the monitoring devices located in the excavation zone in the event of a release from the tank;
- (C) The measurement of vapors by the monitoring device is not rendered inoperative by the groundwater, rainfall, or soil moisture or other known interferences so that a release could go undetected for more than thirty-one days;
- (D) The level of background contamination in the excavation zone will not interfere with the method used to detect releases from the tank;
- (E) The vapor monitors are designed and operated to detect any significant increase in concentration above background of the regulated substance stored in the tank system, a component or components of that substance, or a tracer compound placed in the tank system;
- (F) In the UST excavation zone, the site is assessed to ensure compliance with the requirements in subparagraphs (A) to (D) and to establish the number and positioning of monitoring wells that will detect releases within the excavation zone from any portion of the tank that routinely contains product; and
- (G) Monitoring wells are clearly marked and

secured to avoid unauthorized access and tampering.

- (6) Groundwater monitoring. Testing or monitoring for liquids on the groundwater must meet the following requirements:
- (A) The regulated substance stored is immiscible in water and has a specific gravity of less than one;
  - (B) Groundwater is never more than twenty feet from the ground surface and the hydraulic conductivity of the soils between the UST system and the monitoring wells or devices is not less than 0.01 cm/sec (e.g., the soil should consist of gravels, coarse to medium sands, coarse silts or other permeable materials);
  - (C) The slotted portion of the monitoring well casing must be designed to prevent migration of natural soils or filter pack into the well and to allow entry of regulated substance on the water table into the well under both high and low groundwater conditions;
  - (D) Monitoring wells shall be sealed from the ground surface to the top of the filter pack;
  - (E) Monitoring wells or devices intercept the excavation zone or are as close to it as is technically feasible;
  - (F) The continuous monitoring devices or manual methods used can detect the presence of at least one-eighth of an inch of free product on top of the groundwater in the monitoring wells;
  - (G) Within and immediately below the UST system excavation zone, the site is assessed to ensure compliance with the requirements in subparagraphs (A) to (E) and to establish the number and positioning of monitoring wells or devices that will detect releases from

- any portion of the tank that routinely contains product; and
- (H) Monitoring wells are clearly marked and secured to avoid unauthorized access and tampering.
- (7) Interstitial monitoring. Interstitial monitoring between the UST system and a secondary barrier immediately around or beneath it may be used, but only if the system is designed, constructed, and installed to detect a leak from any portion of the tank that routinely contains product and also meets one of the following requirements:
- (A) For double walled UST systems, the sampling or testing method can detect a leak through the inner wall in any portion of the tank that routinely contains product;
  - (B) For UST systems with a secondary barrier within the excavation zone, the sampling or testing method used can detect a leak between the UST system and the secondary barrier;
    - (i) The secondary barrier around or beneath the UST system consists of artificially constructed material that is sufficiently thick and impermeable (at least  $10^{-6}$  cm/sec for the regulated substance stored) to direct a leak to the monitoring point and permit its detection;
    - (ii) The barrier is compatible with the regulated substance stored so that a leak from the UST system will not cause a deterioration of the barrier allowing a release to pass through undetected;
    - (iii) For cathodically protected tanks, the secondary barrier must be installed so that it does not

- interfere with the proper operation of the cathodic protection system;
  - (iv) The groundwater, soil moisture, or rainfall will not render the testing or sampling method used inoperative so that a release could go undetected for more than thirty-one days;
  - (v) The site is assessed to ensure that the secondary barrier is always above the groundwater and not in a twenty-five-year flood plain, unless the barrier and monitoring designs are for use under such conditions; and,
  - (vi) Monitoring wells are clearly marked and secured to avoid unauthorized access and tampering.
- (C) For tanks with an internally fitted liner, an automated device can detect a leak between the inner wall of the tank and the liner, and the liner is compatible with the substance stored.
- (8) Statistical inventory reconciliation. Release detection methods based on the application of statistical principles to inventory data similar to those described in paragraph (1) must meet the following requirements:
- (A) Report a quantitative result with a calculated leak rate;
  - (B) Be capable of detecting a leak rate of 0.2 gallon per hour or a release of one hundred fifty gallons within thirty-one days; and
  - (C) Use a threshold that does not exceed one-half the minimum detectible leak rate.
- (9) Other methods. Any other type of release detection method, or combination of methods, can be used if:

- (A) It can detect a 0.2 gallon per hour leak rate or a release of one hundred fifty gallons within a month with a probability of detection of 0.95 and a probability of false alarm of 0.05; or
  - (B) The owner and operator can demonstrate to the department that the method can detect a release as effectively as any of the methods allowed in paragraphs (3) to (8), and the department approves the method. In comparing methods, the department shall consider the size of release that the method can detect and the frequency and reliability with which it can be detected. If the method is approved, the owner and operator must comply with any conditions imposed by the department on its use to ensure the protection of human health and the environment.
- (10) Methods of release detection for field-constructed tanks. One or a combination of the following methods of release detection for tanks may be used when allowed by section 11-280.1-41.
- (A) Conduct an annual tank tightness test that can detect a 0.5 gallon per hour leak rate;
  - (B) Use an automatic tank gauging system to perform release detection at least every thirty-one days that can detect a leak rate less than or equal to one gallon per hour. This method must be combined with a tank tightness test that can detect a 0.2 gallon per hour leak rate performed at least every three years;
  - (C) Use an automatic tank gauging system to perform release detection at least every thirty-one days that can detect a leak rate less than or equal to two gallons per hour. This method must be

combined with a tank tightness test that can detect a 0.2 gallon per hour leak rate performed at least every two years;

- (D) Perform vapor monitoring (conducted in accordance with paragraph (5) for a tracer compound placed in the tank system) capable of detecting a 0.1 gallon per hour leak rate at least every two years;
- (E) Perform inventory control (conducted in accordance with Department of Defense Directive 4140.25, ATA Airport Fuel Facility Operations and Maintenance Guidance Manual, or equivalent procedures) at least every thirty-one days that can detect a leak equal to or less than 0.5 percent of flow-through; and
  - (i) Perform a tank tightness test that can detect a 0.5 gallon per hour leak rate at least every two years; or
  - (ii) Perform vapor monitoring or groundwater monitoring (conducted in accordance with paragraph (5) or (6), respectively, for the stored regulated substance) at least every thirty-one days; or
- (F) Another method approved by the department if the owner and operator can demonstrate that the method can detect a release as effectively as any of the methods allowed in subparagraphs (A) to (E). In comparing methods, the department shall consider the size of release that the method can detect and the frequency and reliability of detection. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-32, 342L-33)  
(Imp: HRS §§342L-3, 342L-32, 342L-33)



**§11-280.1-44 Methods of release detection for piping.** Each method of release detection for piping used to meet the requirements of sections 11-280.1-40 to 11-280.1-42 must be conducted in accordance with the following:

- (1) Automatic line leak detectors. Methods which alert the operator to the presence of a leak by restricting or shutting off the flow of regulated substances through piping may be used only if they detect leaks of three gallons per hour at ten pounds per square inch line pressure within one hour. An annual test of the operation of the leak detector must be conducted in accordance with section 11-280.1-40(a)(4).
- (2) Line tightness testing. A periodic test of piping may be conducted only if it can detect a 0.1 gallon per hour leak rate at one and one-half times the operating pressure.
- (3) Applicable tank methods. Any of the methods in section 11-280.1-43(5) to (9) may be used if they are designed to detect a release from any portion of the underground piping that routinely contains regulated substances.
- (4) Methods of release detection for piping associated with airport hydrant systems and field-constructed tanks. One or a combination of the following methods of release detection for piping may be used when allowed by section 11-280.1-41.
  - (A) (i) Perform a semiannual or annual line tightness test at or above the piping operating pressure in accordance with the table below.

MAXIMUM LEAK DETECTION RATE PER TEST SECTION VOLUME

Test section volume (gallons)	Semiannual test—leak detection rate not to exceed (gallons per hour)	Annual test—leak detection rate not to exceed (gallons per hour)
<50,000 .....	1.0	0.5
≥50,000 to <75,000 .....	1.5	0.75
≥75,000 to <100,000 .....	2.0	1.0
≥100,000 .....	3.0	1.5

- (ii) Piping segment volumes ≥100,000 gallons not capable of meeting the maximum 3.0 gallon per hour leak rate for the semiannual test may be tested at a leak rate up to 6.0 gallons per hour according to the following schedule:

PHASE IN FOR PIPING SEGMENTS ≥100,000 GALLONS IN VOLUME

First test .....	Not later than July 15, 2021 (may use up to 6.0 gph leak rate).
Second test .....	Between July 15, 2021 and July 15, 2024 (may use up to 6.0 gph leak rate).
Third test .....	Between July 15, 2024 and July 15, 2025 (must use 3.0 gph for leak rate).
Subsequent tests ..	Not later than July 15, 2025 begin using semiannual or annual line testing according to the Maximum Leak Detection Rate Per Test Section Volume table above.

- (B) Perform vapor monitoring (conducted in accordance with section 11-280.1-43(5) for a tracer compound placed in the tank system) capable of detecting a 0.1 gallon per hour leak rate at least every two years;
- (C) Perform inventory control (conducted in accordance with Department of Defense Directive 4140.25, ATA Airport Fuel Facility Operations and Maintenance Guidance Manual, or equivalent procedures) at least every thirty-one

days that can detect a leak equal to or less than 0.5 percent of flow-through; and

- (i) Perform a line tightness test (conducted in accordance with subparagraph (A) using the leak rates for the semiannual test) at least every two years; or
  - (ii) Perform vapor monitoring or groundwater monitoring (conducted in accordance with section 11-280.1-43(5) or (6), respectively, for the stored regulated substance) at least every thirty-one days; or
- (D) Another method approved by the department if the owner and operator can demonstrate that the method can detect a release as effectively as any of the methods allowed in subparagraphs (A) to (C). In comparing methods, the department shall consider the size of release that the method can detect and the frequency and reliability of detection. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-32, 342L-33)  
(Imp: HRS §§342L-3, 342L-32, 342L-33)

**§11-280.1-45 Release detection recordkeeping.**

All UST system owners and operators must maintain records in accordance with section 11-280.1-34 demonstrating compliance with all applicable requirements of this subchapter. These records must include the following:

- (1) All written performance claims pertaining to any release detection system used, and the manner in which these claims have been justified or tested by the equipment manufacturer or installer, must be

maintained for the operating life of the UST system. Records of site assessments required under section 11-280.1-43(5)(F) and (6)(G) must be maintained for as long as the methods are used. Records of site assessments developed after July 15, 2018 must be signed by a professional engineer or professional geologist, or equivalent licensed professional with experience in environmental engineering, hydrogeology, or other relevant technical discipline acceptable to the department;

- (2) The results of any sampling, testing, or monitoring must be maintained for at least three years, except as follows:
  - (A) The results of annual operation tests conducted in accordance with section 11-280.1-40(a)(4) must be maintained for three years. At a minimum, the results must list each component tested, indicate whether each component tested meets criteria in section 11-280.1-40(a)(4) or needs to have action taken, and describe any action taken to correct an issue;
  - (B) The results of tank tightness testing conducted in accordance with section 11-280.1-43(3) must be retained until the next test is conducted; and
  - (C) The results of tank tightness testing, line tightness testing, and vapor monitoring using a tracer compound placed in the tank system conducted in accordance with section 11-280.1-43(10) or section 11-280.1-44(4) must be retained until the next test is conducted;
- (3) All records that the equipment being utilized to monitor or maintain the UST system is designed to produce must be maintained for at least three years after the record is generated; and

- (4) Written documentation of all calibration, maintenance, and repair of release detection equipment permanently located on-site must be maintained for at least three years. Any schedules of required calibration and maintenance provided by the release detection equipment manufacturer must be retained for five years from the date of installation. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-7.5, 342L-33)  
(Imp: HRS §§342L-3, 342L-7.5, 342L-33)

**§11-280.1-46 Release detection--codes of practice.** (a) The following code of practice may be used to comply with section 11-280.1-40(a)(4): Petroleum Equipment Institute Publication RP1200, "Recommended Practices for the Testing and Verification of Spill, Overfill, Leak Detection and Secondary Containment Equipment at UST Facilities".

(b) Practices described in the American Petroleum Institute Recommended Practice RP 1621, "Bulk Liquid Stock Control at Retail Outlets" may be used, where applicable, as guidance in meeting the requirements of section 11-280.1-43(1). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-33) (Imp: HRS §§342L-3, 342L-33)

**§§11-280.1-47 to 11-280.1-49 (Reserved).**

SUBCHAPTER 5

RELEASE REPORTING, INVESTIGATION, AND CONFIRMATION

**§11-280.1-50 Reporting of suspected releases.**

Owners and operators of UST systems must notify the department within twenty-four hours and follow the procedures in section 11-280.1-52 for any of the following conditions:

- (1) The discovery by any person of evidence of released regulated substances at the UST site or in the surrounding area (such as the presence of free product or vapors in soils, basements, sewer and utility lines, and nearby surface water).
- (2) Unusual UST or tank system operating conditions observed or experienced by owners and operators (such as the erratic behavior of product dispensing equipment, the sudden loss of product from the UST system, an unexplained presence of water in the tank, or liquid in the interstitial space of secondarily contained systems), unless:
  - (A) The system equipment or component is found not to be releasing regulated substances to the environment;
  - (B) Any defective system equipment or component is immediately repaired or replaced; and
  - (C) For secondarily contained systems, except as provided for in section 11-280.1-43(7)(B)(iv), any liquid in the interstitial space not used as part of the interstitial monitoring method (for example, brine filled) is immediately removed.
- (3) Monitoring results, including investigation of an alarm, from a release detection method required under sections 11-280.1-41 and 11-280.1-42 that indicate a release may have occurred unless:
  - (A) The monitoring device is found to be defective, and is immediately repaired, recalibrated or replaced, and additional monitoring does not confirm

- the initial result;
- (B) The leak is contained in the secondary containment and:
    - (i) Except as provided for in section 11-280.1-43(7)(B)(iv), any liquid in the interstitial space not used as part of the interstitial monitoring method (for example, brine filled) is immediately removed; and
    - (ii) Any defective system equipment or component is immediately repaired or replaced;
  - (C) In the case of inventory control described in section 11-280.1-43(1), a second month of data does not confirm the initial result or the investigation determines no release has occurred; or
  - (D) The alarm was investigated and determined to be a non-release event (for example, from a power surge or caused by filling the tank during release detection testing). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-34) (Imp: HRS §§342L-3, 342L-34)

**§11-280.1-51 Investigation of off-site impacts.**

When required by the department, owners and operators of UST systems must follow the procedures in section 11-280.1-52 to determine if the UST system is the source of off-site impacts. These impacts include the discovery of regulated substances (such as the presence of free product or vapors in soils, basements, sewer and utility lines, and nearby surface and drinking waters) that has been observed by the department or brought to the department's attention by any person. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35)

(Imp: HRS §§342L-3, 342L-35)

**§11-280.1-52 Release investigation and confirmation steps.** (a) Unless release response action is initiated in accordance with subchapter 6, owners and operators must immediately investigate and confirm all suspected releases of regulated substances requiring reporting under section 11-280.1-50 within seven days following the discovery of the suspected release, unless a written request for extension of time is granted by the director.

(b) Investigations and confirmations required in subsection (a) must use the following steps or another procedure approved by the department:

(1) System test. Owners and operators must conduct tests (according to the requirements for tightness testing in sections 11-280.1-43(3) and 11-280.1-44(2) and, as appropriate, secondary containment testing described in section 11-280.1-33(a)(6)).

(A) The test must determine whether:

- (i) A leak exists in that portion of the tank that routinely contains product, or the attached delivery piping; or
- (ii) A breach of either wall of the secondary containment has occurred.

(B) If the system test confirms a leak into the interstice or a release, owners and operators must repair, replace, or close the UST system. In addition, owners and operators must begin release response action in accordance with subchapter 6 if the test results for the system, tank, or delivery piping indicate that a release exists.

(C) Further investigation is not required if the test results for the system, tank, and delivery piping do not



indicate that a release exists and if environmental contamination is not the basis for suspecting a release.

- (D) Owners and operators must conduct a site assessment as described in paragraph (2) if the test results for the system, tank, and delivery piping do not indicate that a release exists but environmental contamination is the basis for suspecting a release.
- (2) Site assessment. Owners and operators must measure for the presence of a release where contamination is most likely to be present at the UST site. In selecting sample types, sample locations, and measurement methods, owners and operators must consider the nature of the stored substance, the type of initial alarm or cause for suspicion, the type of backfill and surrounding soil, the depth and flow of groundwater, and other factors as appropriate for identifying the presence and source of the release.
  - (A) If the test results for the excavation zone or the UST site indicate that a release has occurred, owners and operators must begin release response action in accordance with subchapter 6;
  - (B) If the test results for the excavation zone or the UST site do not indicate that a release has occurred, further investigation is not required.
  - (c) If it is determined that a release has not occurred, owners and operators must report the results of the investigation in writing to the department within thirty days following discovery of the suspected release. The report shall include, but not be limited to, results of the tests required by subsection (b) as well as performance claims pursuant to section 11-280.1-40(a)(5). [Eff 7/15/18; comp

§11-280.1-52

1/17/20; am and comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3,  
342L-35)

**§11-280.1-53 Reporting and cleanup of spills and overfills.**

(a) Owners and operators of UST systems must contain and immediately clean up all spills and overfills in a manner which is protective of human health and the environment as set forth in section 11-280.1-65.3.

(b) Owners and operators must notify the department within twenty-four hours and begin release response action in accordance with subchapter 6 in the following cases:

- (1) Spill or overflow of petroleum that results in a release to the environment that exceeds twenty-five gallons or that causes a sheen on nearby surface waters; and
- (2) Spill or overflow of a hazardous substance that results in a release to the environment that equals or exceeds its reportable quantity, as determined in compliance with section 11-451-6.

(c) Owners and operators must immediately notify the department of a spill or overflow of petroleum that is less than 25 gallons or a spill or overflow of a hazardous substance that is less than its reportable quantity, as determined in compliance with section 11-451-6, and comply with section 11-280.1-62(b) if cleanup cannot be accomplished within twenty-four hours.

(d) An owner or operator must submit the appropriate forms listed in section 11-280.1-111(b) documenting current evidence of financial responsibility to the director within thirty days after identifying a release from an underground storage tank or tank system required to be reported under this section. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-34, 342L-35) (Imp: HRS §§342L-3,

342L-34, 342L-35)

**§§11-280.1-54 to 11-280.1-59 (Reserved) .**

SUBCHAPTER 6

RELEASE RESPONSE ACTION

**§11-280.1-60 General.** Owners and operators of petroleum or hazardous substance UST systems must, in response to a confirmed release from the UST system, comply with the requirements of this subchapter, except for USTs excluded under section 11-280.1-10(b) and UST systems subject to RCRA Subtitle C corrective action requirements under section 3004(u) of the Resource Conservation and Recovery Act, as amended, or under section 342J-36, Hawaii Revised Statutes. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§11-280.1-61 Immediate response actions.** (a) Upon confirmation of a release in accordance with section 11-280.1-52 or after a release from the UST system is identified in any other manner, owners and operators must perform the following response actions within twenty-four hours:

- (1) Report the release to the department by telephone;
- (2) Take necessary actions to prevent any further release of the regulated substance into the environment, including removal of as much of the regulated substance from the UST or tank system as possible;
- (3) Identify and mitigate any safety hazards

§11-280.1-61.1

(such as fire, explosion, and vapor hazards) posed by the release of the regulated substance; and

- (4) Take necessary action to minimize the spread of contamination.

(b) Within seven days of confirmation, owners and operators must accurately complete and submit to the department the "Confirmed Release Notification" form prescribed by the director.

(c) An owner or operator must submit the appropriate forms listed in section 11-280.1-111(b) documenting current evidence of financial responsibility to the director within thirty days after identifying a release from an underground storage tank or tank system required to be reported under this section. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-34, 342L-35) (Imp: HRS §§342L-3, 342L-34, 342L-35)

**§11-280.1-61.1 Posting of signs.** (a) If the department determines that posting of signs is appropriate, owners and operators shall post signs around the perimeter of the site informing passersby of the potential hazards. In this instance, "site" means an area where contamination poses an immediate health risk or an area where contaminated media is exposed to the surface.

(b) Signs shall be placed at each entrance to the site and at other locations in sufficient numbers to be seen from any approach to the site.

(c) Signs shall be legible and readable from a distance of at least twenty-five feet. The sign legend shall read, "Caution - Petroleum/Hazardous Substance Contamination - Unauthorized Personnel Keep Out". Other sign legends may be used if the legend on the sign indicates that only authorized personnel are allowed to enter the site and that entry onto the site may be dangerous. A contact person and telephone number shall be listed on the sign.

(d) The sign may be removed upon determination by the department that no further release response action is necessary or that posting of signs is no longer appropriate. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§11-280.1-62 Initial abatement measures and site assessment.** (a) Unless directed to do otherwise by the department, owners and operators must perform the following abatement measures:

- (1) Continue to remove as much of the regulated substance from the UST system as is necessary to prevent further release to the environment;
- (2) Visually inspect the area around the UST or tank system for evidence of any aboveground releases or exposed belowground releases and continue to take necessary actions to minimize the spread of contamination and to prevent further migration of the released substance into surrounding soils, air, surface water, and groundwater;
- (3) Continue to monitor and mitigate any additional fire and safety hazards posed by vapors or free product that have migrated from the UST excavation zone and entered into subsurface structures (such as sewers or basements);
- (4) Remedy hazards (such as dust and vapors and the potential for leachate generation) posed by contaminated soils and debris that are excavated or exposed as a result of release confirmation, site investigation, abatement, or release response action activities;
- (5) Conduct an assessment of the release by measuring for the presence of a release where contamination is most likely to be present at the UST site, unless the presence and source of the release have been

§11-280.1-62

confirmed in accordance with the site assessment required by section 11-280.1-52(b) or the site assessment required for change-in-service or permanent closure in section 11-280.1-72(a). In selecting sample types, sample locations, and measurement methods, the owner and operator must consider the nature of the stored substance, the type of backfill and surrounding soil, depth and flow of groundwater and other factors as appropriate for identifying the presence and source of the release;

- (6) Investigate to determine the possible presence of free product, and begin free product removal in accordance with section 11-280.1-64;
- (7) Remove or remediate contaminated soil at the site to the extent necessary to prevent the spread of free product; and
- (8) If any of the remedies in this section include treatment or disposal of contaminated soils, owners or operators must comply with all applicable local, state, and federal requirements.

(b) Within twenty days after release confirmation, or within another reasonable period of time determined by the department, owners and operators must submit a report to the department summarizing the initial abatement steps taken under subsection (a) and any resulting information or data. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§11-280.1-63 Initial site characterization.**

(a) Owners and operators must assemble information about the site and the nature of the release, including information gained while confirming the release or completing the initial abatement measures

in sections 11-280.1-60 and 11-280.1-61. This information must include, but is not necessarily limited to the following:

- (1) Data on the nature and estimated quantity of release;
- (2) Data from available sources and all previous site investigations concerning the following factors: surrounding populations, water quality, use and approximate locations of wells potentially affected by the release, subsurface soil conditions, locations of subsurface sewers, climatological conditions, and land use;
- (3) Results of the site assessment required under section 11-280.1-62(a)(5); and
- (4) Results of the free product investigations required under section 11-280.1-62(a)(6), to be used by owners and operators to determine whether free product must be recovered under section 11-280.1-64.

(b) Within forty-five days of release confirmation, or another reasonable period of time determined by the department, owners and operators must submit the information collected in compliance with subsection (a) to the department in a manner that demonstrates its applicability and technical adequacy. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-7.5, 342L-35) (Imp: HRS §§342L-3, 342L-7.5, 342L-35)

**§11-280.1-64 Free product removal.** (a) At sites where investigations under section 11-280.1-62(a)(6) indicate the presence of free product, owners and operators must remove free product to the maximum extent practicable as determined by the department while continuing, as necessary, any actions initiated under sections 11-280.1-61 to 11-280.1-63, or preparing for actions required under sections 11-280.1-65 to 11-280.1-66. In meeting the requirements of this section, owners and operators

must:

- (1) Conduct free product removal in a manner that minimizes the spread of contamination into previously uncontaminated zones by using recovery and disposal techniques appropriate to the hydrogeologic conditions at the site, and that properly treats, discharges or disposes of recovery byproducts in compliance with applicable local, state, and federal regulations;
- (2) Use abatement of free product migration as a minimum objective for the design of the free product removal system;
- (3) Handle any flammable products in a safe and competent manner to prevent fires or explosions; and
- (4) Prepare and submit to the department, within forty-five days after confirming a release, or within another reasonable period of time determined by the department, a free product removal report that provides at least the following information:
  - (A) The name of the person responsible for implementing the free product removal measures;
  - (B) The estimated quantity, type, and thickness of free product observed or measured in wells, boreholes, and excavations;
  - (C) The type of free product recovery system used;
  - (D) Whether any discharge will take place on-site or off-site during the recovery operation and where this discharge will be located;
  - (E) The type of treatment applied to, and the effluent quality expected from, any discharge;
  - (F) All actions already performed or currently underway to remove free product, including steps that have been or are being taken to



obtain necessary permits for any discharge;

- (G) The disposition of the recovered free product; and
- (H) Schedule for completion of free product removal.

(b) Owners and operators shall initiate free product removal as soon as practicable but no later than thirty days following confirmation of a release, or sooner if directed by the department. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§11-280.1-65 Investigations for soil and groundwater cleanup.** (a) In order to determine the full extent and location of soils contaminated by the release and the presence and concentrations of dissolved product contamination in the groundwater and surface water, owners and operators must conduct investigations of the release, the release site, and the surrounding area possibly affected by the release if any of the following conditions exist:

- (1) There is evidence that groundwater wells have been affected by the release (e.g., as found during release confirmation or previous release response actions);
- (2) Free product is found to need recovery in compliance with section 11-280.1-64;
- (3) There is evidence that contaminated soils may be in contact with groundwater (e.g., as found during conduct of the initial response measures or investigations required under sections 11-280.1-60 to 11-280.1-64); and
- (4) The department requests an investigation, based on the potential effects of contaminated soil or groundwater on nearby surface water and groundwater resources.

(b) Owners and operators must include information collected in accordance with this section

§11-280.1-65.1

with each quarterly report required pursuant to section 11-280.1-65.2. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§11-280.1-65.1 Notification of confirmed releases.** (a) Within ninety days following confirmation of a release, the owner and operator shall notify those members of the public directly affected by the release in writing of the release and the proposed response to the release, including a historical account of actions performed since the discovery of the release. Members of the public directly affected by the release shall include:

- (1) Persons who own, hold a lease for, or have easements at, any property on which the regulated substance released from the UST was discovered; and
- (2) Other persons identified by the director.

(b) The owner and operator shall send a letter to all members of the public directly affected by the release. Model language for the letter shall be provided by the department and shall include at least the following information:

- (1) Name and address of the UST or UST system;
- (2) Statement that a release of regulated substance has been confirmed at the UST or UST system;
- (3) Name of a contact person at the department; and
- (4) Reference to an attached factsheet pursuant to subsection (c).

(c) The letter to the members of the public directly affected by the release shall include a factsheet which contains the following information:

- (1) Name and address of the UST or UST system;
- (2) Name and address of the owner and operator of the UST or UST system;
- (3) Name, address, and telephone contact of the party performing the cleanup activities;

- (4) Date of the confirmed release;
- (5) Nature and extent of the confirmed release;
- (6) Summary of measures taken to assess the release and extent of contamination; and
- (7) Summary of the proposed response to the release.

(d) The factsheet shall be updated on a quarterly basis and sent to all members of the public directly affected by the release. If additional members of the public directly affected by the release are identified in the course of release response actions, then the owner and operator shall provide those persons with all previous and future letters and factsheets.

(e) The owner and operator shall include in the quarterly report required pursuant to section 11-280.1-65.2 the following information:

- (1) Copy of the letter pursuant to subsection (b);
- (2) List of the members of the public directly affected by the release and to whom the letter was sent; and
- (3) Copies of the factsheet and amended factsheets pursuant to subsections (c) and (d). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§11-280.1-65.2 Release response reporting.** (a)

No later than ninety days following the confirmation of a release, owners and operators must submit to the department a written report in the format specified by the department. The report must include:

- (1) All release response actions taken pursuant to this subchapter during the first ninety-day period (first quarter); and
- (2) A plan for future release response actions to be taken.

(b) Beginning one hundred eighty days following confirmation of a release, owners and operators must

§11-280.1-65.3

submit to the department written quarterly progress reports and an electronic copy of the written report in a format specified by the department. The reports must document:

- (1) All response actions taken pursuant to this subchapter after the last reported date;
  - (2) A plan for future release response actions to be taken; and
  - (3) Information required pursuant to section 11-280.1-65.1.
- (c) Quarterly progress reports are not required

if:

- (1) Response actions have met the requirements of section 11-280.1-65.3; and
- (2) A final quarterly report has been submitted. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp \_\_\_\_\_ ] (Auth: HRS §§342L-3, 342L-7.5, 342L-35) (Imp: HRS §§342L-3, 342L-7.5, 342L-35)

**§11-280.1-65.3 Site cleanup criteria.** (a)

Owners and operators must remediate soil, surface water, and groundwater, and materials contaminated by releases from USTs or tank systems in a manner that is protective of human health and the environment and achieves cleanup as described in subsection (b).

(b) Owners and operators must remediate contaminated soil, groundwater, and surface water at the site to residual concentrations that meet one of the following criteria:

- (1) Default Tier 1 Screening Levels as presented in Table 1 in subsection (e); or
- (2) Site-specific action levels as approved by the department. Owners and operators should consult with the department on how the standards in this paragraph can be met. Site-specific action levels must take into account the following factors:
  - (A) For systemic toxicants, acceptable levels shall represent concentration

levels to which the human population may be exposed without adverse effect during a lifetime or part of a lifetime, and incorporating an adequate margin of safety;

- (B) For known or suspected carcinogens, acceptable levels are generally concentration levels in soil, groundwater and vapor that represent an excess upper bound lifetime cancer risk to an individual of between  $10^{-4}$  and  $10^{-6}$  using information on the relationship between dose and response. The  $10^{-6}$  excess risk level shall be used as the point of departure for determining acceptable levels for alternatives when chemical-specific state or federal requirements are not available or are not sufficiently protective because of the presence of multiple contaminants at the site or multiple pathways of exposure;
- (C) Impacts to ecological receptors, including but not limited to plants and animals; and
- (D) Other applicable requirements, including but not limited to nuisance concerns for odor and taste, if applicable.

(c) The department may require the owners and operators to modify cleanup activities being performed at a site if the department determines that the activities are not being carried out in accordance with this subchapter, or are not achieving cleanup levels that are protective of human health and the environment. The department may impose modifications to cleanup activities by written notice to the owners and operators, and the owners and operators must implement necessary changes to the cleanup activities in response to the department's notice by a time schedule established by the department.

(d) A schedule for estimated completion of site

§11-280.1-65.3

cleanup shall be included in each fourth quarter report required pursuant to section 11-280.1-65.2(b).

(e) The figure labeled "Table 1. Tier 1 Screening Levels of Soil and Groundwater" is made a part of this subsection.

Table 1. Tier 1 Screening Levels for Soil and Groundwater

Contaminant	DRINKING WATER SOURCE THREATENED				DRINKING WATER SOURCE NOT THREATENED			
	Groundwater (ug/l)	Basis <sup>1</sup>	Soil (mg/kg)	Basis <sup>2</sup>	Groundwater (ug/l)	Basis <sup>3</sup>	Soil (mg/kg)	Basis <sup>2</sup>
Acenaphthene	N/A <sup>4</sup>	-	120	L/VI	N/A <sup>4</sup>	-	120	L/VI
Benzene	5.0	DWP	0.30	L	71	CAT	0.77	VI
Benzo(a)pyrene	N/A <sup>4</sup>	-	3.6	DE	N/A <sup>4</sup>	-	3.6	DE
Dichloroethylene, cis 1,2-	70	DWP	[ <del>0.36</del> ] <u>1.8</u>	VI	620	CAT	[ <del>0.36</del> ] <u>1.8</u>	VI
Dichloroethylene, trans 1,2-	100	DWP	[ <del>3.6</del> ] <u>1.8</u>	VI	560	CAT	[ <del>3.6</del> ] <u>1.8</u>	VI
Ethylbenzene	7.3	CAT	0.90	L	7.3	CAT	0.90	L
Fluoranthene	N/A <sup>4</sup>	-	87	L	N/A <sup>4</sup>	-	87	L
Lead	5.6	CAT	200	DE	5.6	CAT	200	DE
Methyl Tert Butyl Ether (MTBE)	5.0	DWS	0.028	L	730	CAT	2.3	VI
<u>Methylnaphthalene, 1-</u>	<u>2.1</u>	<u>CAT</u>	<u>0.89</u>	<u>L</u>	<u>2.1</u>	<u>CAT</u>	<u>0.89</u>	<u>L</u>
<u>Methylnaphthalene, 2-</u>	<u>4.7</u>	<u>CAT</u>	<u>1.9</u>	<u>L</u>	<u>4.7</u>	<u>CAT</u>	<u>1.9</u>	<u>L</u>
Naphthalene	12	CAT	3.1	L	12	CAT	3.1	L
Polychlorinated Biphenyls (PCBs)	N/A <sup>4</sup>	-	1.2	DE	N/A <sup>4</sup>	-	1.2	DE
[ <del>Tetrachloethylene</del> ] Tetrachlorethylene (PCE)	5.0	DWP	0.098	VI	53	CAT	0.098	VI
Toluene	9.8	CAT	0.78	L	9.8	CAT	0.78	L
TPH-gasolines	[ <del>300</del> ] <u>74</u>	DWP	100	GC	500	CAT	100	GC
TPH-middle distillates	[ <del>400</del> ] <u>91</u>	DWP	[ <del>220</del> ] <u>180</u>	DE	640	CAT	[ <del>220</del> ] <u>180</u>	DE
TPH-residual fuels	[ <del>500</del> ] <u>91</u>	[ <del>DWS</del> ] <u>DWP</u>	500	GC	640	CAT	500	GC
Trichloroethylene	5.0	DWP	0.089	VI	47	CAT	0.089	VI

§11-280.1-65.3

Vinyl Chloride	2.0	DWP	0.036	VI	18	VI	0.036	VI
Xylenes	13	CAT	1.4	L	13	CAT	1.4	L



Notes to Table 1.

1. Drinking water screening levels are the lowest of screening levels for: drinking water primary maximum contaminant levels based on toxicity ("DWP"), drinking water secondary maximum contaminant levels based on taste and odor concerns ("DWS"), vapor intrusion ("VI"), and chronic aquatic toxicity ("CAT").
2. Soil screening levels are the lowest of screening levels for: direct exposure ("DE"), vapor intrusion ("VI"), leaching ("L"), and gross contamination ("GC").
3. Non-drinking water screening levels are the lowest of screening levels vapor intrusion ("VI"), chronic aquatic toxicity ("CAT"), and gross contamination ("GC").
4. Testing for acenaphthene, benzo(a)pyrene, fluoranthene, and PCBs in groundwater is not necessary due to low solubility and low mobility. Cleanup of contaminated soil will be adequate to address potential groundwater concerns.

[Eff 7/15/18; comp 1/17/20; comp 7/8/21; am and comp  
] (Auth: HRS §§342L-3, 342L-35) (Imp:  
HRS §§342L-3, 342L-35)

**§11-280.1-66 Corrective action plan.** (a) The department may require that the owner and operator submit a written corrective action plan for responding to a release, if one or more of the following minimum threshold criteria is met:

- (1) Actual or probable release to groundwater which is a drinking water supply;
- (2) Actual or probable release to surface water which is a drinking water supply;
- (3) Actual or probable release to air that poses

- a threat to public health;
- (4) Actual or probable release to and extensive contamination of soil that poses a direct contact hazard due to uncontrolled access;
- (5) Actual or probable existence of uncontrolled regulated substances that pose a direct contact hazard due to uncontrolled access;
- (6) Actual or probable adverse impact to natural resources;
- (7) Actual or probable imminent danger of fire or explosion; or
- (8) A determination by the director that a release poses a substantial endangerment to public health or welfare, the environment, or natural resources.

(b) If a plan is required, owners and operators must submit the plan to the department in a format established by the department within thirty days of the department's request, unless an extension of time is granted by the department.

(c) Corrective action plans which are required to be submitted to the department shall be subject to the review and discretionary approval of the department in accordance with the procedures set forth in this section. Owners and operators are responsible for submitting a corrective action plan that provides for adequate protection of human health and the environment as determined by the department and must make necessary modifications to the plan when directed to do so by the department.

(d) The department will approve the corrective action plan only after ensuring that implementation of the plan will adequately protect human health, safety, and the environment. In making this determination, the department will consider the following factors as appropriate:

- (1) Physical and chemical characteristics of the regulated substance, including its toxicity, persistence, and potential for migration;
- (2) Hydrogeologic characteristics of the facility and the surrounding area;
- (3) Proximity, quality, and current and future

uses of nearby surface water and groundwater;

- (4) Potential effects of residual contamination on nearby surface water and groundwater;
- (5) An exposure assessment; and
- (6) All other information assembled in compliance with this subchapter.

(e) The public participation procedures set forth in section 11-280.1-67 apply to all corrective action plans submitted under this section.

(f) Upon approval of a corrective action plan, owners and operators must implement the plan, including any modifications to the plan made by the department. Owners and operators must monitor, evaluate, and report quarterly to the department the results of implementing the corrective action plan pursuant to this section and section 11-280.1-65.2.

(g) Owners and operators who have been requested by the department to submit a corrective action plan are encouraged to begin cleanup of contaminated soils, surface water, groundwater, and materials before the plan is approved by the department provided that they:

- (1) Notify the department of their intention to begin cleanup;
- (2) Ensure that cleanup measures undertaken are consistent with the cleanup actions required pursuant to section 11-280.1-65.3;
- (3) Comply with any conditions imposed by the department, including halting cleanup or mitigating adverse consequences from cleanup activities; and
- (4) Incorporate self-initiated cleanup measures in the corrective action plan that is submitted to the department for approval.

[Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp \_\_\_\_\_] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§11-280.1-67 Public participation for corrective action plans.** (a) The department shall

conduct public participation activities in accordance with subsections (c) through (h) when:

- (1) A corrective action plan required pursuant to section 11-280.1-66(a) has been submitted and the department has made a tentative decision concerning the proposed plan; or
- (2) Implementation of any previously approved corrective action plan has not achieved the cleanup levels established in the plan and termination of the plan is under consideration by the department.

(b) The department will provide notice to the public of the release and the applicable response as required in subsections (c) and (d). Costs for all public participation activities described in subsections (c) through (h) shall be borne by the owner and operator of the UST or UST system, including the costs of making copies of materials to the public under subsection (f).

(c) Notice to members of the public directly affected by the release, as defined in section 11-280.1-65.1(a), shall be given in the form of a letter from the department and shall include at least the following information:

- (1) Name and address of the UST or UST system;
  - (2) Name and address of the owner and operator of the UST or UST system;
  - (3) Summary of the release information and the proposed or previously approved corrective action plan;
  - (4) The department's tentative decision concerning the proposed corrective action plan or concerning the termination of the previously approved corrective action plan;
  - (5) Announcement that an informational meeting will be held in accordance with subsection (g);
  - (6) Request for comments on the corrective action plan and the department's tentative decision; and
  - (7) Availability of information on the release and the department's tentative decision.
- (d) Notice to the general public shall be given

in the form of a notice in a local newspaper and shall include at least the information required in subsection (c)(1) to (7).

(e) Comments shall be received by the department no later than thirty days after the notice provided in subsections (c) and (d) or after the end of the public meeting held pursuant to subsection (g), if any, whichever occurs later.

(f) Information on the release, the proposed corrective action plan, and the department's tentative decision on the plan shall be made available to the public for inspection upon request.

(g) Before approving a corrective action plan, the department may conduct a public meeting to provide information and receive comments on the proposed plan. A meeting will be held if there is sufficient public interest. Public interest shall be indicated by written request to the department.

(h) At the director's discretion, a notice of final decision may be issued. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-35) (Imp: HRS §§342L-3, 342L-35)

**§§11-280.1-68 to 11-280.1-69 (Reserved).**

## SUBCHAPTER 7

### OUT-OF-SERVICE UST SYSTEMS AND CLOSURE

**§11-280.1-70 Temporary closure.** (a) When an UST system is temporarily closed, owners and operators must continue operation and maintenance of corrosion protection in accordance with section 11-280.1-31, and applicable release detection in accordance with subchapter 4. Subchapters 5 and 6 must be complied with if a release is suspected or confirmed. Spill and

overflow operation and maintenance testing and inspections in subchapter 3 are not required during temporary closure. If the UST system is empty, release detection and release detection operation and maintenance testing and inspections in subchapters 3 and 4 are not required. The UST system is empty when all materials have been removed using commonly employed practices so that no more than 2.5 centimeters (one inch) of residue, or 0.3 percent by weight of the total capacity of the UST system, remain in the system.

(b) When an UST system is temporarily closed for ninety days or more, owners and operators must also comply with the following requirements:

- (1) Leave vent lines open and functioning; and
- (2) Cap and secure all other lines, pumps, manways, and ancillary equipment.

(c) When an UST system is temporarily closed for more than twelve months, owners and operators must permanently close the UST system if it does not meet the applicable design, construction, and installation requirements in subchapter 2, except that the spill and overflow equipment requirements do not have to be met. Owners and operators must permanently close the substandard UST systems at the end of this twelve-month period in accordance with sections 11-280.1-71 to 11-280.1-74, unless the department provides an extension of the twelve-month temporary closure period. Owners and operators must complete a site assessment in accordance with section 11-280.1-72 before such an extension can be applied for. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp

] (Auth: HRS §§342L-3, 342L-37)

(Imp: HRS §§342L-3, 342L-37)

**§11-280.1-71 Permanent closure and changes-in-service.** (a) At least thirty days before beginning either permanent closure or a change-in-service of an UST or tank system under subsections (c) and (d), owners and operators must notify the department of

their intent to permanently close or make the change-in-service, as required in section 11-280.1-34, unless such action is in response to a confirmed release. The required assessment of the excavation zone under section 11-280.1-72 must be performed after notifying the department but before completion of the permanent closure or change-in-service.

(b) At least seven days before excavation work for a permanent closure or change-in-service, owners or operators must notify the department of the exact date that the work will occur, as required in section 11-280.1-34.

(c) To permanently close an UST or tank system, owners and operators must:

- (1) Empty and clean the UST and tank system by removing all liquids and accumulated sludges;
- (2) Remove the UST or tank system from the ground, fill the UST or tank system with an inert solid material, or close the tank in place in a manner approved by the department; and
- (3) Conduct a site assessment in accordance with section 11-280.1-72.

(d) Continued use of an UST system to store a non-regulated substance is considered a change-in-service. Before a change-in-service, owners and operators must:

- (1) Empty and clean the UST and tank system by removing all liquids and accumulated sludges; and
- (2) Conduct a site assessment in accordance with section 11-280.1-72.

(e) Within thirty days of completing a permanent closure or change-in-service, owners and operators must submit to the department:

- (1) A notification as required in section 11-280.1-34; and
- (2) A UST closure report, including the results of the site assessment conducted in accordance with section 11-280.1-72. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21;

§11-280.1-72

comp ] (Auth: HRS §§342L-3,  
342L-37) (Imp: HRS §§342L-3, 342L-37)

**§11-280.1-72 Assessing the site at closure or change-in-service.** (a) Before permanent closure or a change-in-service is completed, owners and operators must measure for the presence of a release where contamination is most likely to be present at the UST site. In selecting sample types, sample locations, and measurement methods, owners and operators must consider the method of closure, the nature of the stored substance, the types of backfill and surrounding soil, the depth and flow of groundwater, and other factors appropriate for identifying the presence of a release. The requirements of this section are satisfied if one of the external release detection methods allowed in section 11-280.1-43(5) and (6) is operating in accordance with the requirements in section 11-280.1-43 at the time of closure, and indicates no release has occurred.

(b) If contaminated soils, contaminated groundwater, or free product as a liquid or vapor is discovered under subsection (a), or by any other manner, owners and operators must begin release response action in accordance with subchapter 6. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-37)  
(Imp: HRS §§342L-3, 342L-372)

**§11-280.1-73 Applicability to previously closed UST systems.** (a) When directed by the department, the owner and operator of an UST system permanently closed before December 22, 1988 must assess the excavation zone and close the UST system in accordance with this subchapter if releases from the UST may, in the judgment of the department, pose a current or potential threat to human health and the environment.

(b) When directed by the department, the owner



and operator of an UST system with field-constructed tanks or an airport hydrant fuel distribution system permanently closed before August 9, 2013 must assess the excavation zone and close the UST system in accordance with this subchapter if releases from the UST may, in the judgment of the department, pose a current or potential threat to human health and the environment. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-37) (Imp: HRS §§342L-3, 342L-37)

**§11-280.1-74 Closure records.** Owners and operators must maintain records in accordance with section 11-280.1-34 that are capable of demonstrating compliance with closure requirements under this subchapter. The results of the excavation zone assessment required in section 11-280.1-72 must be maintained for at least three years after completion of permanent closure or change-in-service in one of the following ways:

- (1) By the owners and operators who took the UST system out of service;
- (2) By the current owners and operators of the UST system site; or
- (3) By mailing these records to the department if they cannot be maintained at the closed facility. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-7.5, 342L-37) (Imp: HRS §§342L-3, 342L-7.5, 342L-37)

**§11-280.1-75 Closure--codes of practice.** The following cleaning and closure procedures may be used to comply with section 11-280.1-71:

- (1) American Petroleum Institute Recommended Practice RP 1604, "Closure of Underground Petroleum Storage Tanks";
- (2) American Petroleum Institute Standard 2015,

- “Safe Entry and Cleaning of Petroleum Storage Tanks, Planning and Managing Tank Entry From Decommissioning Through Recommissioning”;
- (3) American Petroleum Institute Recommended Practice 2016, “Guidelines and Procedures for Entering and Cleaning Petroleum Storage Tanks”;
  - (4) American Petroleum Institute Recommended Practice RP 1631, “Interior Lining and Periodic Inspection of Underground Storage Tanks”, may be used as guidance for compliance with this section;
  - (5) National Fire Protection Association Standard 326, “Standard for the Safeguarding of Tanks and Containers for Entry, Cleaning, or Repair”; and
  - (6) National Institute for Occupational Safety and Health Publication 80-106, “Criteria for a Recommended Standard...Working in Confined Space”, may be used as guidance for conducting safe closure procedures at some tanks containing hazardous substances. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-37) (Imp: HRS §§342L-3, 342L-37)

**§§11-280.1-76 to 11-280.1-89 (Reserved) .**

SUBCHAPTER 8

FINANCIAL RESPONSIBILITY

**§11-280.1-90 Applicability.** (a) This subchapter applies to owners and operators of all petroleum underground storage tank (UST) systems except as otherwise provided in this section.

(b) State and federal government entities whose debts and liabilities are the debts and liabilities of a state or the United States are exempt from the requirements of this subchapter.

(c) The requirements of this subchapter do not apply to owners and operators of any UST system described in section 11-280.1-10(b), (c) (1), (c) (3), or (c) (4).

(d) If the owner and operator of a petroleum underground storage tank system are separate persons, only one person is required to demonstrate financial responsibility; however, both parties are liable in the event of noncompliance. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-91 (Reserved).**

**§11-280.1-92 Definition of terms.** When used in this subchapter, the following terms have the meanings given below:

"Accidental release" means any sudden or nonsudden release of petroleum arising from operating an underground storage tank system that results in a need for release response action and/or compensation for bodily injury or property damage neither expected nor intended by the tank system owner or operator.

"Bodily injury" shall have the meaning given to this term by applicable state law; however, this term shall not include those liabilities which, consistent with standard insurance industry practices, are excluded from coverage in liability insurance policies for bodily injury.

"Chief financial officer" in the case of local

government owners and operators, means the individual with the overall authority and responsibility for the collection, disbursement, and use of funds by the local government.

"Controlling interest" means direct ownership of at least fifty percent of the voting stock of another entity.

"Financial reporting year" means the latest consecutive twelve-month period for which any of the following reports used to support a financial test is prepared:

- (1) A 10-K report submitted to the U.S. Securities and Exchange Commission;
- (2) An annual report of tangible net worth submitted to Dun and Bradstreet; or
- (3) Annual reports submitted to the Energy Information Administration or the Rural Utilities Service.

"Financial reporting year" may thus comprise a fiscal or a calendar year period.

"Legal defense cost" is any expense that an owner or operator or provider of financial assurance incurs in defending against claims or actions brought:

- (1) By EPA or the state to require release response action or to recover the costs of release response action;
- (2) By or on behalf of a third party for bodily injury or property damage caused by an accidental release; or
- (3) By any person to enforce the terms of a financial assurance mechanism.

"Occurrence" means an accident, including continuous or repeated exposure to conditions, which results in a release from an underground storage tank system. This definition is intended to assist in the understanding of these regulations and is not intended either to limit the meaning of "occurrence" in a way that conflicts with standard insurance usage or to prevent the use of other standard insurance terms in place of "occurrence".

"Owner or operator", when the owner or operator are separate parties, refers to the party that is

obtaining or has obtained financial assurances.

"Petroleum marketing facilities" include all facilities at which petroleum is produced or refined and all facilities from which petroleum is sold or transferred to other petroleum marketers or to the public.

"Property damage" shall have the meaning given this term by applicable state law. This term shall not include those liabilities which, consistent with standard insurance industry practices, are excluded from coverage in liability insurance policies for property damage. However, such exclusions for property damage shall not include response actions associated with releases from USTs or tank systems which are covered by the policy.

"Provider of financial assurance" means an entity that provides financial assurance to an owner or operator of an underground storage tank system through one of the financial mechanisms listed in sections 11-280.1-95 through 11-280.1-107, including a guarantor, insurer, risk retention group, surety, issuer of a letter of credit, issuer of a state-required mechanism, or a state.

"Substantial business relationship" means the extent of a business relationship necessary under applicable state law to make a guarantee contract issued incident to that relationship valid and enforceable. A guarantee contract is issued "incident to that relationship" if it arises from and depends on existing economic transactions between the guarantor and the owner or operator.

"Substantial governmental relationship" means the extent of a governmental relationship necessary under applicable state law to make an added guarantee contract issued incident to that relationship valid and enforceable. A guarantee contract is issued "incident to that relationship" if it arises from a clear commonality of interest in the event of an UST or tank system release such as coterminous boundaries, overlapping constituencies, common groundwater aquifer, or other relationship other than monetary compensation that provides a motivation for the

guarantor to provide a guarantee.

"Tangible net worth" means the tangible assets that remain after deducting liabilities; such assets do not include intangibles such as goodwill and rights to patents or royalties. For purposes of this definition, "assets" means all existing and all probable future economic benefits obtained or controlled by a particular entity as a result of past transactions.

"Termination" under section 11-280.1-97(b)(1) and (2) means only those changes that could result in a gap in coverage as where the insured has not obtained substitute coverage or has obtained substitute coverage with a different retroactive date than the retroactive date of the original policy. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-93 Amount and scope of required financial responsibility.** (a) Owners or operators of petroleum USTs or tank systems must demonstrate financial responsibility for taking corrective action and for compensating third parties for bodily injury and property damage caused by accidental releases arising from the operation of petroleum USTs or tank systems in at least the following per-occurrence amounts:

- (1) For owners or operators of petroleum USTs or tank systems that are located at petroleum marketing facilities, or that handle an average of more than ten thousand gallons of petroleum per month based on annual throughput for the previous calendar year: \$1,000,000; and
- (2) For all other owners or operators of petroleum USTs or tank systems: \$500,000.

(b) Owners or operators of petroleum USTs or tank systems must demonstrate financial responsibility for taking corrective action and for compensating

third parties for bodily injury and property damage caused by accidental releases arising from the operation of petroleum USTs or tank systems in at least the following annual aggregate amounts:

- (1) For owners or operators of one to one hundred petroleum USTs: \$1,000,000; and
- (2) For owners or operators of one hundred one or more petroleum USTs: \$2,000,000.

(c) For the purposes of subsections (b) and (f) only, "a petroleum underground storage tank" or "a petroleum UST" means a single containment unit and does not mean combinations of single containment units.

(d) Except as provided in subsection (e), if the owner or operator uses separate mechanisms or separate combinations of mechanisms to demonstrate financial responsibility for:

- (1) Taking corrective action;
- (2) Compensating third parties for bodily injury and property damage caused by sudden accidental releases; or
- (3) Compensating third parties for bodily injury and property damage caused by nonsudden accidental releases, the amount of assurance provided by each mechanism or combination of mechanisms must be in the full amount specified in subsections (a) and (b).

(e) If an owner or operator uses separate mechanisms or separate combinations of mechanisms to demonstrate financial responsibility for different petroleum underground storage tanks, the annual aggregate required shall be based on the number of tanks covered by each such separate mechanism or combination of mechanisms.

(f) Owners or operators shall review the amount of aggregate assurance provided whenever additional petroleum underground storage tanks are acquired or installed. If the number of petroleum underground storage tanks for which assurance must be provided exceeds one hundred, the owner or operator shall demonstrate financial responsibility in the amount of at least \$2,000,000 of annual aggregate assurance by

the anniversary of the date on which the mechanism demonstrating financial responsibility became effective. If assurance is being demonstrated by a combination of mechanisms, the owner or operator shall demonstrate financial responsibility in the amount of at least \$2,000,000 of annual aggregate assurance by the first-occurring effective date anniversary of any one of the mechanisms combined (other than a financial test or guarantee) to provide assurance.

(g) The amounts of assurance required under this section exclude legal defense costs.

(h) The required per-occurrence and annual aggregate coverage amounts do not in any way limit the liability of the owner or operator. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-94 Allowable mechanisms and combinations of mechanisms.** (a) Subject to the limitations of subsections (b) and (c):

- (1) An owner or operator, including a local government owner or operator, may use any one or combination of the mechanisms listed in sections 11-280.1-95 through 11-280.1-103 to demonstrate financial responsibility under this subchapter for one or more USTs or tank systems; and
- (2) A local government owner or operator may use any one or combination of the mechanisms listed in sections 11-280.1-104 through 11-280.1-107 to demonstrate financial responsibility under this subchapter for one or more USTs or tank systems.

(b) An owner or operator may use a guarantee under section 11-280.1-96 or surety bond under section 11-280.1-98 to establish financial responsibility only if the State Attorney General has submitted a written statement to the director that a guarantee or surety bond executed as described in this section is a legally valid and enforceable obligation in the State.



(c) An owner or operator may use self-insurance in combination with a guarantee only if, for the purpose of meeting the requirements of the financial test under this rule, the financial statements of the owner or operator are not consolidated with the financial statements of the guarantor. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-95 Financial test of self-insurance.**

(a) An owner or operator, and/or guarantor, may satisfy the requirements of section 11-280.1-93 by passing a financial test as specified in this section. To pass the financial test of self-insurance, the owner or operator, and/or guarantor, must meet the criteria of subsection (b) or (c) based on year-end financial statements for the latest completed fiscal year.

(b) (1) The owner or operator, and/or guarantor, must have a tangible net worth of at least ten times:

(A) The total of the applicable aggregate amount required by section 11-280.1-93, based on the number of underground storage tanks for which a financial test is used to demonstrate financial responsibility to the department, to EPA, or to a state implementing agency under a state program approved by EPA under 40 C.F.R. part 281;

(B) The sum of the RCRA subtitle C corrective action cost estimates, the current closure and post-closure care cost estimates, and amount of liability coverage for which a financial test is used to demonstrate financial responsibility to demonstrate financial responsibility to the department under 40 C.F.R. sections 261.143 and 261.147, as incorporated and amended in section

11-261.1-1, 40 C.F.R. sections 264.101, 264.143, 264.145, and 264.147, as incorporated and amended in section 11-264.1-1, and 40 C.F.R. sections 265.143, 265.145, and 265.147, as incorporated and amended in section 11-265.1-1, to EPA under 40 C.F.R. sections 261.143, 261.147, 264.101, 264.143, 264.145, 264.147, 265.143, 265.145, and 265.147, or to a state implementing agency under a state program authorized by EPA under 40 C.F.R. part 271; and

- (C) The sum of current plugging and abandonment cost estimates for which a financial test is used to demonstrate financial responsibility to EPA under 40 C.F.R. section 144.63 or to a state implementing agency under a state program authorized by EPA under 40 C.F.R. part 145.
- (2) The owner or operator, and/or guarantor, must have a tangible net worth of at least \$10,000,000.
- (3) The owner or operator, and/or guarantor, must have a letter signed by the chief financial officer worded as specified in subsection (d).
- (4) The owner or operator, and/or guarantor, must either:
  - (A) File financial statements annually with the U.S. Securities and Exchange Commission, the Energy Information Administration, or the Rural Utilities Service; or
  - (B) Report annually the firm's tangible net worth to Dun and Bradstreet, and Dun and Bradstreet must have assigned the firm a financial strength rating of 4A or 5A.
- (5) The firm's year-end financial statements, if independently audited, cannot include an

- adverse auditor's opinion, a disclaimer of opinion, or a "going concern" qualification.
- (c) (1) The owner or operator, and/or guarantor, must meet the financial test requirements of 40 C.F.R. section 264.147(f) (1), as incorporated and amended in chapter 11-264.1, substituting the appropriate amounts specified in section 11-280.1-93(b) (1) and (2) for the "amount of liability coverage" each time specified in that section.
  - (2) The fiscal year-end financial statements of the owner or operator, and/or guarantor, must be examined by an independent certified public accountant and be accompanied by the accountant's report of the examination.
  - (3) The firm's year-end financial statements cannot include an adverse auditor's opinion, a disclaimer of opinion, or a "going concern" qualification.
  - (4) The owner or operator, and/or guarantor, must have a letter signed by the chief financial officer, worded as specified in subsection (d).
  - (5) If the financial statements of the owner or operator, and/or guarantor, are not submitted annually to the U.S. Securities and Exchange Commission, the Energy Information Administration or the Rural Utilities Service, the owner or operator, and/or guarantor, must obtain a special report by an independent certified public accountant stating that:
    - (A) The accountant has compared the data that the letter from the chief financial officer specifies as having been derived from the latest year-end financial statements of the owner or operator, and/or guarantor, with the amounts in such financial statements; and
    - (B) In connection with that comparison, no

matters came to the accountant's attention which caused the accountant to believe that the specified data should be adjusted.

(d) To demonstrate that it meets the financial test under subsection (b) or (c), the chief financial officer of the owner or operator, or guarantor, must sign, within one hundred twenty days of the close of each financial reporting year, as defined by the twelve-month period for which financial statements used to support the financial test are prepared, a letter worded exactly as follows, except that the instructions in brackets are to be replaced by the relevant information and the brackets deleted:

LETTER FROM CHIEF FINANCIAL OFFICER

I am the chief financial officer of [insert: name and address of the owner or operator, or guarantor]. This letter is in support of the use of [insert: "the financial test of self-insurance" or "guarantee" or both] to demonstrate financial responsibility for [insert: "taking corrective action" or "compensating third parties for bodily injury and property damage" or both] caused by [insert: "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"] in the amount of at least [insert: dollar amount] per occurrence and [insert: dollar amount] annual aggregate arising from operating (an) underground storage tank(s).

Underground storage tanks at the following facilities are assured by this financial test, or a corresponding financial test under EPA or another authorized state program, by this [insert: "owner or operator" or "guarantor"]:

[List for each facility: the name and address of the facility where tanks assured by this financial test are located, and whether tanks are assured by this financial test or a corresponding financial test under EPA or under a state program approved under 40 C.F.R. part 281. If separate mechanisms or combinations of

mechanisms are being used to assure any of the tanks at this facility, list each tank assured by this financial test by the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326.]

A [insert: "financial test" and/or "guarantee"] is also used by this [insert: "owner or operator" or "guarantor"] to demonstrate evidence of financial responsibility in the following amounts under other EPA regulations or state programs authorized by EPA under 40 C.F.R. parts 271 and 145:

	Amount
EPA Regulations:	
Closure (§§261.143, 264.143, and 265.143)	\$
Post-Closure Care (§§264.145 and 265.145)	\$
Liability Coverage (§§261.147, 264.147, and 265.147)	\$
Corrective Action (§264.101(b))	\$
Plugging and Abandonment (§144.63)	\$
Authorized State Programs:	
Closure	\$
Post-Closure Care	\$
Liability Coverage	\$
Corrective Action	\$
Plugging and Abandonment	\$
 TOTAL	 \$

This [insert: "owner or operator" or "guarantor"] has not received an adverse opinion, a disclaimer of opinion, or a "going concern" qualification from an independent auditor on his or her financial statements for the latest completed fiscal year.

[Fill in the information for Alternative I if the criteria of subsection (b) are being used to demonstrate compliance with the financial test requirements. Fill in the information for Alternative II if the criteria of subsection (c) are being used to demonstrate compliance with the financial test requirements.]

ALTERNATIVE I

	Amount		
1. Amount of annual UST aggregate coverage being assured by a financial test, or guarantee or both	\$		
2. Amount of corrective action, closure and post-closure care costs, liability coverage, and plugging and abandonment costs covered by a financial test, or guarantee or both	\$		
3. Sum of lines 1 and 2	\$		
4. Total tangible assets	\$		
5. Total liabilities [if any of the amount reported on line 3 is included in total liabilities, you may deduct that amount from this line and add that amount to line 6]	\$		
6. Tangible net worth [subtract line 5 from line 4]	\$		
7. Is line 6 at least \$10,000,000?	Yes		No
8. Is line 6 at least ten times line 3?	Yes		No
9. Have financial statements for the latest fiscal year been filed with the U.S. Securities and Exchange Commission?	Yes		No
10. Have financial statements for the latest fiscal year been filed with the federal Energy Information Administration?	Yes		No
11. Have financial statements for the latest fiscal year been filed with the federal Rural Utilities Service?	Yes		No

- |   |     |    |
|---|-----|----|
| 12. Has financial information been provided to Dun and Bradstreet, and has Dun and Bradstreet provided a financial strength rating of 4A or 5A? [Answer "Yes" only if both criteria have been met.] | Yes | No |
|---|-----|----|

ALTERNATIVE II

- |   | Amount |    |
|---|--------|----|
| 1. Amount of annual UST aggregate coverage being assured by a financial test, or guarantee or both  | \$     |    |
| 2. Amount of corrective action, closure and post-closure care costs, liability coverage, and plugging and abandonment costs covered by a financial test, or guarantee or both | \$     |    |
| 3. Sum of lines 1 and 2   | \$     |    |
| 4. Total tangible assets  | \$     |    |
| 5. Total liabilities [if any of the amount reported on line 3 is included in total liabilities, you may deduct that amount from this line and add that amount to line 6]      | \$     |    |
| 6. Tangible net worth [subtract line 5 from line 4]   | \$     |    |
| 7. Total assets in the U.S. [required only if less than ninety per cent of assets are located in the U.S.]  | \$     |    |
| 8. Is line 6 at least \$10,000,000?   | Yes    | No |
| 9. Is line 6 at least six times line 3?   | Yes    | No |
| 10. Are at least ninety per cent of assets located in the U.S.? [If "No," complete line 11]   | Yes    | No |
| 11. Is line 7 at least six times line 3?  | Yes    | No |
- [Fill in either lines 12-15 or lines

16-18:]

- |   |     |    |  |
|---|-----|----|--|
| 12. Current assets  |     | \$ |  |
| 13. Current liabilities   |     | \$ |  |
| 14. Net working capital [subtract line 13<br>from line 12]  |     | \$ |  |
| 15. Is line 14 at least six times line 3?   | Yes | No |  |
| 16. Current bond rating of most recent<br>bond issue  |     |    |  |
| 17. Name of rating service  |     |    |  |
| 18. Date of maturity of bond  |     |    |  |
| 19. Have financial statements for the<br>latest fiscal year been filed with the<br>U.S. Securities and Exchange<br>Commission, the federal Energy<br>Information Administration, or the<br>federal Rural Utilities Service? | Yes | No |  |

[If "No," please attach a report from an independent certified public accountant certifying that there are no material differences between the data as reported in lines 4-18 above and the financial statements for the latest fiscal year.]

[For both Alternative I and Alternative II complete the certification with this statement.]

I hereby certify that the wording of this letter is identical to the wording specified in section 11-280.1-95(d), Hawaii Administrative Rules, as such regulations were constituted on the date shown immediately below.

[Signature]  
[Name]  
[Title]  
[Date]

(e) If an owner or operator using the test to provide financial assurance finds that he or she no longer meets the requirements of the financial test



based on the year-end financial statements, the owner or operator must obtain alternative coverage within one hundred fifty days of the end of the year for which financial statements have been prepared.

(f) The director may require reports of financial condition at any time from the owner or operator, and/or guarantor. If the director finds, on the basis of such reports or other information, that the owner or operator, and/or guarantor, no longer meets the financial test requirements of subsections (b) or (c) and (d), the owner or operator must obtain alternate coverage within thirty days after notification of such a finding.

(g) If the owner or operator fails to obtain alternate assurance within one hundred fifty days of finding that he or she no longer meets the requirements of the financial test based on the year-end financial statements, or within thirty days of notification by the director that he or she no longer meets the requirements of the financial test, the owner or operator must notify the director of such failure within ten days. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-96 Guarantee.** (a) An owner or operator may satisfy the requirements of section 11-280.1-93 by obtaining a guarantee that conforms to the requirements of this section. The guarantor must be:

- (1) A firm that:
  - (A) Possesses a controlling interest in the owner or operator;
  - (B) Possesses a controlling interest in a firm described under subparagraph (A);  
or
  - (C) Is controlled through stock ownership by a common parent firm that possesses a controlling interest in the owner or operator; or

- (2) A firm engaged in a substantial business relationship with the owner or operator and issuing the guarantee as an act incident to that business relationship.

(b) Within one hundred twenty days of the close of each financial reporting year the guarantor must demonstrate that it meets the financial test criteria of section 11-280.1-95 based on year-end financial statements for the latest completed financial reporting year by completing the letter from the chief financial officer described in section 11-280.1-95(d) and must deliver the letter to the owner or operator. If the guarantor fails to meet the requirements of the financial test at the end of any financial reporting year, within one hundred twenty days of the end of that financial reporting year the guarantor shall send by certified mail, before cancellation or nonrenewal of the guarantee, notice to the owner or operator. If the director notifies the guarantor that it no longer meets the requirements of the financial test of section 11-280.1-95(b) or (c), and (d), the guarantor must notify the owner or operator within ten days of receiving such notification from the director. In both cases, the guarantee will terminate no less than one hundred twenty days after the date the owner or operator receives the notification, as evidenced by the return receipt. The owner or operator must obtain alternative coverage as specified in section 11-280.1-114(e).

(c) The guarantee must be worded as follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted:

GUARANTEE

Guarantee made this [date] by [name of guaranteeing entity], a business entity organized under the laws of the State of [name of state], herein referred to as guarantor, to the Hawaii state department of health and to any and all third parties, and obligees, on behalf of [owner or operator] of

[business address].

Recitals.

(1) Guarantor meets or exceeds the financial test criteria of section 11-280.1-95(b) or (c) and (d), Hawaii Administrative Rules, and agrees to comply with the requirements for guarantors as specified in section 11-280.1-96(b), Hawaii Administrative Rules.

(2) [Owner or operator] owns or operates the following underground storage tank(s) covered by this guarantee: [List the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are located. If more than one instrument is used to assure different tanks at any one facility, for each tank covered by this instrument, list the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326 and the name and address of the facility.] This guarantee satisfies subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, requirements for assuring funding for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"; if coverage is different for different tanks or locations, indicate the type of coverage applicable to each tank or location] arising from operating the above-identified underground storage tank(s) in the amount of [insert dollar amount] per occurrence and [insert dollar amount] annual aggregate.

(3) [Insert appropriate phrase: "On behalf of our subsidiary" (if guarantor is corporate parent of the owner or operator); "On behalf of our affiliate" (if guarantor is a related firm of the owner or operator); or "Incident to our business relationship with" (if guarantor is providing the guarantee as an incident to a substantial business relationship with

owner or operator)] [owner or operator], guarantor guarantees to the Hawaii department of health and to any and all third parties that:

In the event that [owner or operator] fails to provide alternative coverage within sixty days after receipt of a notice of cancellation of this guarantee and the Hawaii director of health has determined or suspects that a release has occurred at an underground storage tank covered by this guarantee, the guarantor, upon instructions from the Hawaii director of health, shall fund a standby trust fund in accordance with the provisions of section 11-280.1-112, Hawaii Administrative Rules, in an amount not to exceed the coverage limits specified above.

In the event that the Hawaii director of health determines that [owner or operator] has failed to perform corrective action for releases arising out of the operation of the above-identified tank(s) in accordance with subchapter 6 of chapter 11-280.1, Hawaii Administrative Rules, the guarantor, upon written instructions from the Hawaii director of health, shall fund a standby trust in accordance with the provisions of section 11-280.1-112, Hawaii Administrative Rules, in an amount not to exceed the coverage limits specified above.

If [owner or operator] fails to satisfy a judgment or award based on a determination of liability for bodily injury or property damage to third parties caused by ["sudden" and/or "nonsudden"] accidental releases arising from the operation of the above-identified tank(s), or fails to pay an amount agreed to in settlement of a claim arising from or alleged to arise from such injury or damage, the guarantor, upon written instructions from the Hawaii director of health, shall fund a standby trust in accordance with the provisions of section 11-280.1-112, Hawaii Administrative Rules, to satisfy such judgment(s), award(s), or settlement agreement(s) up to the limits of coverage specified above.

(4) Guarantor agrees that if, at the end of any fiscal year before cancellation of this guarantee, the guarantor fails to meet the financial test criteria of

section 11-280.1-95(b) or (c) and (d), Hawaii Administrative Rules, guarantor shall send within one hundred twenty days of such failure, by certified mail, notice to [owner or operator]. The guarantee will terminate one hundred twenty days from the date of receipt of the notice by [owner or operator], as evidenced by the return receipt.

(5) Guarantor agrees to notify [owner or operator] by certified mail of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming guarantor as debtor, within ten days after commencement of the proceeding.

(6) Guarantor agrees to remain bound under this guarantee notwithstanding any modification or alteration of any obligation of [owner or operator] pursuant to chapter 11-280.1, Hawaii Administrative Rules.

(7) Guarantor agrees to remain bound under this guarantee for so long as [owner or operator] must comply with the applicable financial responsibility requirements of subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, for the above-identified tank(s), except that guarantor may cancel this guarantee by sending notice by certified mail to [owner or operator], such cancellation to become effective no earlier than one hundred twenty days after receipt of such notice by [owner or operator], as evidenced by the return receipt.

(8) The guarantor's obligation does not apply to any of the following:

- (a) Any obligation of [insert owner or operator] under a workers' compensation, disability benefits, or unemployment compensation law or other similar law;
- (b) Bodily injury to an employee of [insert owner or operator] arising from, and in the course of, employment by [insert owner or operator];
- (c) Bodily injury or property damage arising from the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle, or watercraft;

- (d) Property damage to any property owned, rented, loaned to, in the care, custody, or control of, or occupied by [insert owner or operator] that is not the direct result of a release from a petroleum underground storage tank;
- (e) Bodily damage or property damage for which [insert owner or operator] is obligated to pay damages by reason of the assumption of liability in a contract or agreement other than a contract or agreement entered into to meet the requirements of section 11-280.1-93, Hawaii Administrative Rules.

(9) Guarantor expressly waives notice of acceptance of this guarantee by the Hawaii department of health, by any or all third parties, or by [owner or operator].

I hereby certify that the wording of this guarantee is identical to the wording specified in section 11-280.1-96(c), Hawaii Administrative Rules, as such regulations were constituted on the effective date shown immediately below.

Effective date:

[Name of guarantor]

[Authorized signature for guarantor]

[Name of person signing]

[Title of person signing]

Signature of witness or notary:

(d) An owner or operator who uses a guarantee to satisfy the requirements of section 11-280.1-93 must establish a standby trust fund when the guarantee is obtained. Under the terms of the guarantee, all amounts paid by the guarantor under the guarantee will be deposited directly into the standby trust fund in accordance with instructions from the Hawaii director of health under section 11-280.1-112. This standby trust fund must meet the requirements specified in section 11-280.1-103. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-97 Insurance and risk retention group coverage.** (a) An owner or operator may satisfy the requirements of section 11-280.1-93 by obtaining liability insurance that conforms to the requirements of this section from a qualified insurer or risk retention group. Such insurance may be in the form of a separate insurance policy or an endorsement to an existing insurance policy.

(b) Each insurance policy must be amended by an endorsement worded as specified in paragraph (1) or evidenced by a certificate of insurance worded as specified in paragraph (2), except that instructions in brackets must be replaced with the relevant information and the brackets deleted:

(1) ENDORSEMENT

Name: [name of each covered location]  
Address: [address of each covered location]  
Policy Number:  
Period of Coverage: [current policy period]  
Name of [Insurer or Risk Retention Group]:  
Address of [Insurer or Risk Retention Group]:  
Name of Insured:  
Address of Insured:

Endorsement:

1. This endorsement certifies that the policy to which the endorsement is attached provides liability insurance covering the following underground storage tanks:

[List the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are located. If more than one instrument is used to assure different tanks at any one facility, for each tank covered by this

instrument, list the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326, Hawaii Administrative Rules, and the name and address of the facility.] for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"; in accordance with and subject to the limits of liability, exclusions, conditions, and other terms of the policy; if coverage is different for different tanks or locations, indicate the type of coverage applicable to each tank or location] arising from operating the underground storage tank(s) identified above.

The limits of liability are [insert the dollar amount of the "each occurrence" and "annual aggregate" limits of the Insurer's or Group's liability; if the amount of coverage is different for different types of coverage or for different underground storage tanks or locations, indicate the amount of coverage for each type of coverage, and/or for each underground storage tank or location], exclusive of legal defense costs, which are subject to a separate limit under the policy. This coverage is provided under [policy number]. The effective date of said policy is [date].

2. The insurance afforded with respect to such occurrences is subject to all of the terms and conditions of the policy; provided, however, that any provisions inconsistent with subsections (a) to (e) of this paragraph are hereby amended



- to conform with subsections (a) to (e);
- a. Bankruptcy or insolvency of the insured shall not relieve the ["Insurer" or "Group"] of its obligations under the policy to which this endorsement is attached.
  - b. The ["Insurer" or "Group"] is liable for the payment of amounts within any deductible applicable to the policy to the provider of corrective action or a damaged third-party, with a right of reimbursement by the insured for any such payment made by the ["Insurer" or "Group"]. This provision does not apply with respect to that amount of any deductible for which coverage is demonstrated under another mechanism or combination of mechanisms as specified in sections 11-280.1-95 to 11-280.1-102 and sections 11-280.1-104 to 11-280.1-107, Hawaii Administrative Rules.
  - c. Whenever requested by the Hawaii director of health, the ["Insurer" or "Group"] agrees to furnish to the Hawaii director of health a signed duplicate original of the policy and all endorsements.
  - d. Cancellation or any other termination of the insurance by the ["Insurer" or "Group"], except for non-payment of premium or misrepresentation by the insured, will be effective only upon written notice and only after the expiration of sixty days after a copy of such written notice is received by the insured. Cancellation for non-payment of premium or misrepresentation by the insured will be effective only upon written notice and only after expiration of a minimum of ten days after a copy of such written notice is

received by the insured.

[Insert for claims-made policies:

- e. The insurance covers claims otherwise covered by the policy that are reported to the ["Insurer" or "Group"] within six months of the effective date of cancellation or non-renewal of the policy except where the new or renewed policy has the same retroactive date or a retroactive date earlier than that of the prior policy, and which arise out of any covered occurrence that commenced after the policy retroactive date, if applicable, and prior to such policy renewal or termination date. Claims reported during such extended reporting period are subject to the terms, conditions, limits, including limits of liability, and exclusions of the policy.]

I hereby certify that the wording of this instrument is identical to the wording in section 11-280.1-97(b)(1), Hawaii Administrative Rules, and that the ["Insurer" or "Group"] is ["licensed to transact the business of insurance or eligible to provide insurance as an excess or surplus lines insurer in the State of Hawaii"].

[Signature of authorized representative of Insurer or Risk Retention Group]

[Name of person signing]

[Title of person signing], Authorized Representative of [name of Insurer or Risk Retention Group]

[Address of Representative]

(2) CERTIFICATE OF INSURANCE

Name: [name of each covered location]

Address: [address of each covered location]  
Policy Number:  
Endorsement (if applicable):  
Period of Coverage: [current policy period]  
Name of [Insurer or Risk Retention Group]:  
Address of [Insurer or Risk Retention Group]:  
Name of Insured:  
Address of Insured:

Certification:

1. [Name of Insurer or Risk Retention Group], [the "Insurer" or "Group"], as identified above, hereby certifies that it has issued liability insurance covering the following underground storage tank(s):

[List the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are located. If more than one instrument is used to assure different tanks at any one facility, for each tank covered by this instrument, list the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326, Hawaii Administrative Rules, and the name and address of the facility.] for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"; in accordance with and subject to the limits of liability, exclusions, conditions, and other terms of the policy; if coverage is different for different tanks or locations, indicate the type of coverage

applicable to each tank or location] arising from operating the underground storage tank(s) identified above.

The limits of liability are [insert the dollar amount of the "each occurrence" and "annual aggregate" limits of the Insurer's or Group's liability; if the amount of coverage is different for different types of coverage or for different underground storage tanks or locations, indicate the amount of coverage for each type of coverage and/or for each underground storage tank or location], exclusive of legal defense costs, which are subject to a separate limit under the policy. This coverage is provided under [policy number]. The effective date of said policy is [date].

2. The ["Insurer" or "Group"] further certifies the following with respect to the insurance described in Paragraph 1:

- a. Bankruptcy or insolvency of the insured shall not relieve the ["Insurer" or "Group"] of its obligations under the policy to which this certificate applies.
- b. The ["Insurer" or "Group"] is liable for the payment of amounts within any deductible applicable to the policy to the provider of corrective action or a damaged third-party, with a right of reimbursement by the insured for any such payment made by the ["Insurer" or "Group"]. This provision does not apply with respect to that amount of any deductible for which coverage is demonstrated under another mechanism or combination of mechanisms as specified in sections 11-280.1-95 to 11-280.1-102 and 11-280.1-104 to 11-280.1-107, Hawaii Administrative Rules.
- c. Whenever requested by the Hawaii director of health, the ["Insurer" or

- "Group"] agrees to furnish to the director a signed duplicate original of the policy and all endorsements.
- d. Cancellation or any other termination of the insurance by the ["Insurer" or "Group"], except for non-payment of premium or misrepresentation by the insured, will be effective only upon written notice and only after the expiration of sixty days after a copy of such written notice is received by the insured. Cancellation for non-payment of premium or misrepresentation by the insured will be effective only upon written notice and only after expiration of a minimum of ten days after a copy of such written notice is received by the insured.

[Insert for claims-made policies:

- e. The insurance covers claims otherwise covered by the policy that are reported to the ["Insurer" or "Group"] within six months of the effective date of cancellation or non-renewal of the policy except where the new or renewed policy has the same retroactive date or a retroactive date earlier than that of the prior policy, and which arise out of any covered occurrence that commenced after the policy retroactive date, if applicable, and prior to such policy renewal or termination date. Claims reported during such extended reporting period are subject to the terms, conditions, limits, including limits of liability, and exclusions of the policy.]

I hereby certify that the wording of this instrument is identical to the wording in section 11-280.1-97(b)(2), Hawaii Administrative Rules, and that the

["Insurer" or "Group"] is ["licensed to transact the business of insurance, or eligible to provide insurance as an excess or surplus lines insurer, in the State of Hawaii"].

[Signature of authorized representative of Insurer]  
[Type Name]  
[Title], Authorized Representative of [name of Insurer or Risk Retention Group]  
[Address of Representative]

(c) Each insurance policy must be issued by an insurer or a risk retention group that, at a minimum, is licensed to transact the business of insurance or eligible to provide insurance as an excess or surplus lines insurer in the State of Hawaii. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-98 Surety bond.** (a) An owner or operator may satisfy the requirements of section 11-280.1-93 by obtaining a surety bond that conforms to the requirements of this section. The surety company issuing the bond must be among those listed as acceptable sureties on federal bonds in the latest Circular 570 of the U.S. Department of the Treasury.

(b) The surety bond must be worded as follows, except that instructions in brackets must be replaced with the relevant information and the brackets deleted:

PERFORMANCE BOND

Date bond executed:  
Period of coverage:  
Principal: [legal name and business address of owner or operator]

Type of organization: [insert: "individual", "joint venture", "partnership", or "corporation"]  
State of incorporation (if applicable):  
Surety(ies): [name(s) and business address(es)]  
Scope of Coverage: [List the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are located. If more than one instrument is used to assure different tanks at any one facility, for each tank covered by this instrument, list the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326, Hawaii Administrative Rules, and the name and address of the facility. List the coverage guaranteed by the bond: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases" "arising from operating the underground storage tank"].  
Penal sums of bond:  
Per occurrence \$  
Annual aggregate \$  
Surety's bond number:

Know All Persons by These Presents, that we, the Principal and Surety(ies), hereto are firmly bound to the Hawaii department of health, in the above penal sums for the payment of which we bind ourselves, our heirs, executors, administrators, successors, and assigns jointly and severally; provided that, where the Surety(ies) are corporations acting as co-sureties, we, the Sureties, bind ourselves in such sums jointly and severally only for the purpose of allowing a joint action or actions against any or all of us, and for all other purposes each Surety binds itself, jointly and severally with the Principal, for the payment of such sums only as is set forth opposite the name of such Surety, but if no limit of liability is indicated, the limit of liability shall be the full

amount of the penal sums.

Whereas said Principal is required under subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, to provide financial assurance for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"; if coverage is different for different tanks or locations, indicate the type of coverage applicable to each tank or location] arising from operating the underground storage tanks identified above, and

Whereas said Principal shall establish a standby trust fund as is required when a surety bond is used to provide such financial assurance;

Now, therefore, the conditions of the obligation are such that if the Principal shall faithfully ["take corrective action, in accordance with subchapter 6 of chapter 11-280.1, Hawaii Administrative Rules, and the Hawaii director of health's instructions for," and/or "compensate injured third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "sudden and nonsudden accidental releases"] arising from operating the tank(s) identified above, or if the Principal shall provide alternate financial assurance, as specified in subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, within one hundred twenty days after the date the notice of cancellation is received by the Principal from the Surety(ies), then this obligation shall be null and void; otherwise it is to remain in full force and effect.

Such obligation does not apply to any of the following:

- (a) Any obligation of [insert owner or operator] under a workers' compensation, disability benefits, or unemployment compensation law or other similar law;
- (b) Bodily injury to an employee of [insert owner or operator] arising from, and in the course of,



- employment by [insert owner or operator];
- (c) Bodily injury or property damage arising from the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle, or watercraft;
  - (d) Property damage to any property owned, rented, loaned to, in the care, custody, or control of, or occupied by [insert owner or operator] that is not the direct result of a release from a petroleum underground storage tank;
  - (e) Bodily injury or property damage for which [insert owner or operator] is obligated to pay damages by reason of the assumption of liability in a contract or agreement other than a contract or agreement entered into to meet the requirements of section 11-280.1-93, Hawaii Administrative Rules.

The Surety(ies) shall become liable on this bond obligation only when the Principal has failed to fulfill the conditions described above.

Upon notification by the Hawaii director of health that the Principal has failed to ["take corrective action, in accordance with subchapter 6 of chapter 11-280.1, Hawaii Administrative Rules, and the Hawaii director of health's instructions," and/or "compensate injured third parties"] as guaranteed by this bond, the Surety(ies) shall either perform ["corrective action in accordance with chapter 11-280.1, Hawaii Administrative Rules, and the Hawaii director of health's instructions," and/or "third party liability compensation"] or place funds in an amount up to the annual aggregate penal sum into the standby trust fund as directed by the Hawaii director of health under section 11-280.1-112, Hawaii Administrative Rules.

Upon notification by the Hawaii director of health that the Principal has failed to provide alternate financial assurance within sixty days after the date the notice of cancellation is received by the Principal from the Surety(ies) and that the Hawaii director of health has determined or suspects that a release has occurred, the Surety(ies) shall place

funds in an amount not exceeding the annual aggregate penal sum into the standby trust fund as directed by the Hawaii director of health under section 11-280.1-112, Hawaii Administrative Rules.

The Surety(ies) hereby waive(s) notification of amendments to applicable laws, statutes, rules, and regulations and agrees that no such amendment shall in any way alleviate its (their) obligation on this bond.

The liability of the Surety(ies) shall not be discharged by any payment or succession of payments hereunder, unless and until such payment or payments shall amount in the annual aggregate to the penal sum shown on the face of the bond, but in no event shall the obligation of the Surety(ies) hereunder exceed the amount of said annual aggregate penal sum.

The Surety(ies) may cancel the bond by sending notice of cancellation by certified mail to the Principal, provided, however, that cancellation shall not occur during the one hundred twenty days beginning on the date of receipt of the notice of cancellation by the Principal, as evidenced by the return receipt.

The Principal may terminate this bond by sending written notice to the Surety(ies).

In Witness Whereof, the Principal and Surety(ies) have executed this Bond and have affixed their seals on the date set forth above.

The persons whose signatures appear below hereby certify that they are authorized to execute this surety bond on behalf of the Principal and Surety(ies) and that the wording of this surety bond is identical to the wording specified in section 11-280.1-98(b), Hawaii Administrative Rules, as such regulations were constituted on the date this bond was executed.

Principal  
[Signature(s)]  
[Name(s)]  
[Title(s)]  
[Corporate seal]

Corporate Surety(ies)  
[Name and address]

State of Incorporation:  
Liability limit: \$  
[Signature(s)]  
[Name(s) and title(s)]  
[Corporate seal]

[For every co-surety, provide signature(s), corporate seal, and other information in the same manner as for Surety above.]

Bond premium: \$

(c) Under the terms of the bond, the surety will become liable on the bond obligation when the owner or operator fails to perform as guaranteed by the bond. In all cases, the surety's liability is limited to the per-occurrence and annual aggregate penal sums.

(d) The owner or operator who uses a surety bond to satisfy the requirements of section 11-280.1-93 must establish a standby trust fund when the surety bond is acquired. Under the terms of the bond, all amounts paid by the surety under the bond will be deposited directly into the standby trust fund in accordance with instructions from the director under section 11-280.1-112. This standby trust fund must meet the requirements specified in section 11-280.1-103. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-99 Letter of credit.** (a) An owner or operator may satisfy the requirements of section 11-280.1-93 by obtaining an irrevocable standby letter of credit that conforms to the requirements of this section. The issuing institution must be an entity that has the authority to issue letters of credit in the State of Hawaii and whose letter-of-credit operations are regulated and examined by a federal or State of Hawaii agency.

(b) The letter of credit must be worded as

follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted:

IRREVOCABLE STANDBY LETTER OF CREDIT

[Name and address of issuing institution]

[Name and address of Hawaii director of health]

Dear Sir or Madam: We hereby establish our Irrevocable Standby Letter of Credit No. \_\_\_ in your favor, at the request and for the account of [owner or operator name] of [address] up to the aggregate amount of [in words] U.S. dollars (\$[insert dollar amount]), available upon presentation of

(1) your sight draft, bearing reference to this letter of credit, No. \_\_\_, and

(2) your signed statement reading as follows: "I certify that the amount of the draft is payable pursuant to regulations issued under authority of chapter 342L, Hawaii Revised Statutes."

This letter of credit may be drawn on to cover [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"] arising from operating the underground storage tank(s) identified below in the amount of [in words] \$[insert dollar amount] per occurrence and [in words] \$[insert dollar amount] annual aggregate:

[List the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are located. If more than one instrument is used to assure different tanks at any one facility, for each tank covered by this instrument, list the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or permit applications submitted under sections 11-280.1-324 and 11-280.1-326, Hawaii Administrative Rules, and the name and address of the facility.]

The letter of credit may not be drawn on to cover

any of the following:

- (a) Any obligation of [insert owner or operator] under a workers' compensation, disability benefits, or unemployment compensation law or other similar law;
- (b) Bodily injury to an employee of [insert owner or operator] arising from, and in the course of, employment by [insert owner or operator];
- (c) Bodily injury or property damage arising from the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle, or watercraft;
- (d) Property damage to any property owned, rented, loaned to, in the care, custody, or control of, or occupied by [insert owner or operator] that is not the direct result of a release from a petroleum underground storage tank;
- (e) Bodily injury or property damage for which [insert owner or operator] is obligated to pay damages by reason of the assumption of liability in a contract or agreement other than a contract or agreement entered into to meet the requirements of section 11-280.1-93, Hawaii Administrative Rules.

This letter of credit is effective as of [date] and shall expire on [date], but such expiration date shall be automatically extended for a period of [at least the length of the original term] on [expiration date] and on each successive expiration date, unless, at least one hundred twenty days before the current expiration date, we notify [owner or operator] by certified mail that we have decided not to extend this letter of credit beyond the current expiration date. In the event that [owner or operator] is so notified, any unused portion of the credit shall be available upon presentation of your sight draft for one hundred twenty days after the date of receipt by [owner or operator], as shown on the signed return receipt.

Whenever this letter of credit is drawn on under and in compliance with the terms of this credit, we shall duly honor such draft upon presentation to us, and we shall deposit the amount of the draft directly

§11-280.1-99

into the standby trust fund of [owner or operator] in accordance with your instructions.

We certify that the wording of this letter of credit is identical to the wording specified in section 11-280.1-99(b), Hawaii Administrative Rules, as such regulations were constituted on the date shown immediately below.

[Signature(s) and title(s) of official(s) of issuing institution]

[Date]

This credit is subject to [insert: "the most recent edition of the Uniform Customs and Practice for Documentary Credits, published and copyrighted by the International Chamber of Commerce," or "the Uniform Commercial Code"].

(c) An owner or operator who uses a letter of credit to satisfy the requirements of section 11-280.1-93 must also establish a standby trust fund when the letter of credit is acquired. Under the terms of the letter of credit, all amounts paid pursuant to a draft by the director will be deposited by the issuing institution directly into the standby trust fund in accordance with instructions from the director under section 11-280.1-112. This standby trust fund must meet the requirements specified in section 11-280.1-103.

(d) The letter of credit must be irrevocable with a term specified by the issuing institution. The letter of credit must provide that credit be automatically renewed for the same term as the original term, unless, at least one hundred twenty days before the current expiration date, the issuing institution notifies the owner or operator by certified mail of its decision not to renew the letter of credit. Under the terms of the letter of credit, the one hundred twenty days will begin on the date when the owner or operator receives the notice, as evidenced by the return receipt. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§§11-280.1-100 to 11-280.1-101 (Reserved) .**

**§11-280.1-102 Trust fund.** (a) An owner or operator may satisfy the requirements of section 11-280.1-93 by establishing a trust fund that conforms to the requirements of this section. The trustee must be an entity that has the authority to act as a trustee and whose trust operations are regulated and examined by a federal agency or an agency of the state in which the fund is established.

(b) The wording of the trust agreement must be identical to the wording specified in section 11-280.1-103(b) (1), and must be accompanied by a formal certification of acknowledgment as specified in section 11-280.1-103(b) (2).

(c) The trust fund, when established, must be funded for the full required amount of coverage, or funded for part of the required amount of coverage and used in combination with other mechanism(s) that provide the remaining required coverage.

(d) If the value of the trust fund is greater than the required amount of coverage, the owner or operator may submit a written request to the director for release of the excess.

(e) If other financial assurance as specified in this subchapter is substituted for all or part of the trust fund, the owner or operator may submit a written request to the director for release of the excess.

(f) Within sixty days after receiving a request from the owner or operator for release of funds as specified in subsection (d) or (e), the director will instruct the trustee to release to the owner or operator such funds as the director specifies in writing. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-103 Standby trust fund.** (a) An owner or operator using any one of the mechanisms authorized by section 11-280.1-96, 11-280.1-98, or 11-280.1-99 must establish a standby trust fund when the mechanism is acquired. The trustee of the standby trust fund must be an entity that has the authority to act as a trustee and whose trust operations are regulated and examined by a federal agency or an agency of the state in which the fund is established.

(b) (1) The standby trust agreement, or trust agreement, must be worded as follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted:

TRUST AGREEMENT

Trust agreement, the "Agreement," entered into as of [date] by and between [name of the owner or operator], a [name of state] [insert: "corporation", "partnership", "association", or "proprietorship"], the "Grantor," and [name of corporate trustee], [insert: "Incorporated in the State of \_\_\_\_" or "a national bank"], the "Trustee".

Whereas, the Hawaii state department of health has established certain regulations applicable to the Grantor, requiring that an owner or operator of an underground storage tank shall provide assurance that funds will be available when needed for corrective action and third-party compensation for bodily injury and property damage caused by sudden and nonsudden accidental releases arising from the operation of the underground storage tank. The attached Schedule A lists the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are



located that are covered by the [insert "standby" where trust agreement is standby trust agreement] trust agreement;

[Whereas, the Grantor has elected to establish [insert either "a guarantee", "surety bond", or "letter of credit"] to provide all or part of such financial assurance for the underground storage tanks identified herein and is required to establish a standby trust fund able to accept payments from the instrument (This paragraph is only applicable to the standby trust agreement.)];

Whereas, the Grantor, acting through its duly authorized officers, has selected the Trustee to be the trustee under this agreement, and the Trustee is willing to act as trustee;

Now, therefore, the Grantor and the Trustee agree as follows:

Section 1. Definitions. As used in this Agreement:

- (a) The term "Grantor" means the owner or operator who enters into this Agreement and any successors or assigns of the Grantor.
- (b) The term "Trustee" means the Trustee who enters into this Agreement and any successor Trustee.

Section 2. Identification of the Financial Assurance Mechanism. This Agreement pertains to the [identify the financial assurance mechanism, either a guarantee, surety bond, or letter of credit, from which the standby trust fund is established to receive payments (This paragraph is only applicable to the standby trust agreement.)].

Section 3. Establishment of Fund. The Grantor and the Trustee hereby establish a trust fund, the "Fund," for the benefit of the Hawaii state department of health. The

Grantor and the Trustee intend that no third party have access to the Fund except as herein provided. [The Fund is established initially as a standby to receive payments and shall not consist of any property.] Payments made by the provider of financial assurance pursuant to the Hawaii director of health's instruction are transferred to the Trustee and are referred to as the Fund, together with all earnings and profits thereon, less any payments or distributions made by the Trustee pursuant to this Agreement. The Fund shall be held by the Trustee, IN TRUST, as hereinafter provided. The Trustee shall not be responsible nor shall it undertake any responsibility for the amount or adequacy of, nor any duty to collect from the Grantor as provider of financial assurance, any payments necessary to discharge any liability of the Grantor established by the Hawaii state department of health.

Section 4. Payment for ["Corrective Action" or "Third-Party Liability Claims" or both]. The Trustee shall make payments from the Fund as the Hawaii director of health shall direct, in writing, to provide for the payment of the costs of [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"] arising from operating the tanks covered by the financial assurance mechanism identified in this Agreement.

The Fund may not be drawn upon to cover any of the following:

- (a) Any obligation of [insert owner or operator] under a workers' compensation, disability benefits, or unemployment compensation law or other

- similar law;
- (b) Bodily injury to an employee of [insert owner or operator] arising from, and in the course of employment by [insert owner or operator];
  - (c) Bodily injury or property damage arising from the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle, or watercraft;
  - (d) Property damage to any property owned, rented, loaned to, in the care, custody, or control of, or occupied by [insert owner or operator] that is not the direct result of a release from a petroleum underground storage tank;
  - (e) Bodily injury or property damage for which [insert owner or operator] is obligated to pay damages by reason of the assumption of liability in a contract or agreement other than a contract or agreement entered into to meet the requirements of section 11-280.1-93, Hawaii Administrative Rules.

The Trustee shall reimburse the Grantor, or other persons as specified by the Hawaii director of health, from the Fund for corrective action expenditures and/or third-party liability claims, in such amounts as the director shall direct in writing. In addition, the Trustee shall refund to the Grantor such amounts as the director specifies in writing. Upon refund, such funds shall no longer constitute part of the Fund as defined herein.

Section 5. Payments Comprising the Fund. Payments made to the Trustee for the Fund shall consist of cash and securities acceptable to the Trustee.

Section 6. Trustee Management. The Trustee shall invest and reinvest the

principal and income of the Fund and keep the Fund invested as a single fund, without distinction between principal and income, in accordance with general investment policies and guidelines which the Grantor may communicate in writing to the Trustee from time to time, subject, however, to the provisions of this Section. In investing, reinvesting, exchanging, selling, and managing the Fund, the Trustee shall discharge his or her duties with respect to the trust fund solely in the interest of the beneficiaries and with the care, skill, prudence, and diligence under the circumstances then prevailing which persons of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of a like character and with like aims; except that:

- (i) Securities or other obligations of the Grantor, or any other owner or operator of the tanks, or any of their affiliates as defined in the Investment Company Act of 1940, as amended, 15 U.S.C. 80a-2(a), shall not be acquired or held, unless they are securities or other obligations of the federal or a state government;
- (ii) The Trustee is authorized to invest the Fund in time or demand deposits of the Trustee, to the extent insured by an agency of the federal or state government; and
- (iii) The Trustee is authorized to hold cash awaiting investment or distribution uninvested for a reasonable time and without liability for the payment of interest thereon.

Section 7. Commingling and Investment.  
The Trustee is expressly authorized in its discretion:

- (a) To transfer from time to time any or

all of the assets of the Fund to any common, commingled, or collective trust fund created by the Trustee in which the Fund is eligible to participate, subject to all of the provisions thereof, to be commingled with the assets of other trusts participating therein; and

- (b) To purchase shares in any investment company registered under the Investment Company Act of 1940, 15 U.S.C. 80a-1 et seq., including one which may be created, managed, underwritten, or to which investment advice is rendered or the shares of which are sold by the Trustee. The Trustee may vote such shares in its discretion.

Section 8. Express Powers of Trustee. Without in any way limiting the powers and discretions conferred upon the Trustee by the other provisions of this Agreement or by law, the Trustee is expressly authorized and empowered:

- (a) To sell, exchange, convey, transfer, or otherwise dispose of any property held by it, by public or private sale. No person dealing with the Trustee shall be bound to see to the application of the purchase money or to inquire into the validity or expediency of any such sale or other disposition;
- (b) To make, execute, acknowledge, and deliver any and all documents of transfer and conveyance and any and all other instruments that may be necessary or appropriate to carry out the powers herein granted;
- (c) To register any securities held in the Fund in its own name or in the name of a nominee and to hold any security in bearer form or in book entry, or to combine certificates representing such

securities with certificates of the same issue held by the Trustee in other fiduciary capacities, or to deposit or arrange for the deposit of such securities in a qualified central depository even though, when so deposited, such securities may be merged and held in bulk in the name of the nominee of such depository with other securities deposited therein by another person, or to deposit or arrange for the deposit of any securities issued by the United States Government, or any agency or instrumentality thereof, with a Federal Reserve bank, but the books and records of the Trustee shall at all times show that all such securities are part of the Fund;

- (d) To deposit any cash in the Fund in interest-bearing accounts maintained or savings certificates issued by the Trustee, in its separate corporate capacity, or in any other banking institution affiliated with the Trustee, to the extent insured by an agency of the federal or state government; and
- (e) To compromise or otherwise adjust all claims in favor of or against the Fund.

Section 9. Taxes and Expenses. All taxes of any kind that may be assessed or levied against or in respect of the Fund and all brokerage commissions incurred by the Fund shall be paid from the Fund. All other expenses incurred by the Trustee in connection with the administration of this Trust, including fees for legal services rendered to the Trustee, the compensation of the Trustee to the extent not paid directly by the Grantor, and all other proper charges and disbursements of the Trustee shall be

paid from the Fund.

Section 10. Advice of Counsel. The Trustee may from time to time consult with counsel, who may be counsel to the Grantor, with respect to any questions arising as to the construction of this Agreement or any action to be taken hereunder. The Trustee shall be fully protected, to the extent permitted by law, in acting upon the advice of counsel.

Section 11. Trustee Compensation. The Trustee shall be entitled to reasonable compensation for its services as agreed upon in writing from time to time with the Grantor.

Section 12. Successor Trustee. The Trustee may resign or the Grantor may replace the Trustee, but such resignation or replacement shall not be effective until the Grantor has appointed a successor trustee and this successor accepts the appointment. The successor trustee shall have the same powers and duties as those conferred upon the Trustee hereunder. Upon the successor trustee's acceptance of the appointment, the Trustee shall assign, transfer, and pay over to the successor trustee the funds and properties then constituting the Fund. If for any reason the Grantor cannot or does not act in the event of the resignation of the Trustee, the Trustee may apply to a court of competent jurisdiction for the appointment of a successor trustee or for instructions. The successor trustee shall specify the date on which it assumes administration of the trust in writing sent to the Grantor and the present Trustee by certified mail ten days before such change becomes effective. Any expenses incurred by the Trustee as a result of any of the acts contemplated by this Section shall be paid as provided in Section 9.

Section 13. Instructions to the Trustee. All orders, requests, and instructions by the Grantor to the Trustee shall be in writing, signed by such persons as are designated in the attached Schedule B or such other designees as the Grantor may designate by amendment to Schedule B. The Trustee shall be fully protected in acting without inquiry in accordance with the Grantor's orders, requests, and instructions. All orders, requests, and instructions by the Hawaii director of health to the Trustee shall be in writing, signed by the director, and the Trustee shall act and shall be fully protected in acting in accordance with such orders, requests, and instructions. The Trustee shall have the right to assume, in the absence of written notice to the contrary, that no event constituting a change or a termination of the authority of any person to act on behalf of the Grantor or the director hereunder has occurred. The Trustee shall have no duty to act in the absence of such orders, requests, and instructions from the Grantor and/or the Hawaii director of health, except as provided for herein.

Section 14. Amendment of Agreement. This Agreement may be amended by an instrument in writing executed by the Grantor and the Trustee, or by the Trustee and the Hawaii director of health if the Grantor ceases to exist.

Section 15. Irrevocability and Termination. Subject to the right of the parties to amend this Agreement as provided in Section 14, this Trust shall be irrevocable and shall continue until terminated at the written direction of the Grantor and the Trustee, or by the Trustee and the Hawaii director of health, if the



Grantor ceases to exist. Upon termination of the Trust, all remaining trust property, less final trust administration expenses, shall be delivered to the Grantor.

Section 16. Immunity and Indemnification. The Trustee shall not incur personal liability of any nature in connection with any act or omission, made in good faith, in the administration of this Trust, or in carrying out any directions by the Grantor or the Hawaii director of health issued in accordance with this Agreement. The Trustee shall be indemnified and saved harmless by the Grantor, from and against any personal liability to which the Trustee may be subjected by reason of any act or conduct in its official capacity, including all expenses reasonably incurred in its defense in the event the Grantor fails to provide such defense.

Section 17. Choice of Law. This Agreement shall be administered, construed, and enforced according to the laws of the State of Hawaii or the Comptroller of the Currency in the case of National Association banks.

Section 18. Interpretation. As used in this Agreement, words in the singular include the plural and words in the plural include the singular. The descriptive headings for each section of this Agreement shall not affect the interpretation or the legal efficacy of this Agreement.

In Witness whereof the parties have caused this Agreement to be executed by their respective officers duly authorized and their corporate seals (if applicable) to be hereunto affixed and attested as of the date first above written. The parties below certify that the wording of this Agreement is identical to the wording specified in

section 11-280.1-103(b) (1), Hawaii  
Administrative Rules, as such regulations  
were constituted on the date written above.

[Signature of Grantor]  
[Name of the Grantor]  
[Title]

Attest:

[Signature of Trustee]  
[Name of the Trustee]  
[Title]  
[Seal]

[Signature of Witness]  
[Name of the Witness]  
[Title]  
[Seal]

- (2) The standby trust agreement, or trust agreement, must be accompanied by a formal certification of acknowledgment similar to the following:

State of \_\_\_\_  
County of \_\_\_\_

On this [date], before me personally came [owner or operator] to me known, who, being by me duly sworn, did depose and say that she/he resides at [address], that she/he is [title] of [corporation], the corporation described in and which executed the above instrument; that she/he knows the seal of said corporation; that the seal affixed to such instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation; and that she/he signed her/his name thereto by like order.

[Signature of Notary Public]

[Name of Notary Public]

(c) The director will instruct the trustee to refund the balance of the standby trust fund to the provider of financial assurance if the director determines that no additional corrective action costs or third-party liability claims will occur as a result of a release covered by the financial assurance mechanism for which the standby trust fund was established.

(d) An owner or operator may establish one trust fund as the depository mechanism for all funds assured in compliance with this rule. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-104 Local government bond rating test.**

(a) A general purpose local government owner or operator and/or local government serving as a guarantor may satisfy the requirements of section 11-280.1-93 by having a currently outstanding issue or issues of general obligation bonds of \$1,000,000 or more, excluding refunded obligations, with a Moody's rating of Aaa, Aa, A, or Baa, or a Standard & Poor's rating of AAA, AA, A, or BBB. Where a local government has multiple outstanding issues, or where a local government's bonds are rated by both Moody's and Standard and Poor's, the lowest rating must be used to determine eligibility. Bonds that are backed by credit enhancement other than municipal bond insurance may not be considered in determining the amount of applicable bonds outstanding.

(b) A local government owner or operator or local government serving as a guarantor that is not a general-purpose local government and does not have the legal authority to issue general obligation bonds may satisfy the requirements of section 11-280.1-93 by having a currently outstanding issue or issues of revenue bonds of \$1,000,000 or more, excluding refunded issues and by also having a Moody's rating of

Aaa, Aa, A, or Baa, or a Standard & Poor's rating of AAA, AA, A or BBB as the lowest rating for any rated revenue bond issued by the local government. Where bonds are rated by both Moody's and Standard & Poor's, the lower rating for each bond must be used to determine eligibility. Bonds that are backed by credit enhancement may not be considered in determining the amount of applicable bonds outstanding.

(c) The local government owner or operator and/or guarantor must maintain a copy of its bond rating published within the last twelve months by Moody's or Standard & Poor's.

(d) To demonstrate that it meets the local government bond rating test, the chief financial officer of a general purpose local government owner or operator and/or guarantor must sign a letter worded exactly as follows, except that the instructions in brackets are to be replaced by the relevant information and the brackets deleted:

LETTER FROM THE CHIEF FINANCIAL OFFICER

I am the chief financial officer of [insert: name and address of local government owner or operator, or guarantor]. This letter is in support of the use of the bond rating test to demonstrate financial responsibility for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage"] caused by [insert: "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"] in the amount of at least [insert: dollar amount] per occurrence and [insert: dollar amount] annual aggregate arising from operating (an) underground storage tank(s).

Underground storage tanks at the following facilities are assured by this bond rating test: [List for each facility: the name and address of the facility where tanks are assured by the bond rating test].

The details of the issue date, maturity, outstanding amount, bond rating, and bond rating

agency of all outstanding bond issues that are being used by [name of local government owner or operator, or guarantor] to demonstrate financial responsibility are as follows: [complete table]

Issue Date	Maturity Date	Outstanding Amount	Bond Rating	Rating Agency*

\*[Moody's or Standard & Poor's]

The total outstanding obligation of [insert amount], excluding refunded bond issues, exceeds the minimum amount of \$1,000,000. All outstanding general obligation bonds issued by this government that have been rated by Moody's or Standard & Poor's are rated as at least investment grade (Moody's Baa or Standard & Poor's BBB) based on the most recent ratings published within the last twelve months. Neither rating service has provided notification within the last twelve months of downgrading of bond ratings below investment grade or of withdrawal of bond rating other than for repayment of outstanding bond issues.

I hereby certify that the wording of this letter is identical to the wording specified in section 11-280.1-104(d), Hawaii Administrative Rules, as such regulations were constituted on the date shown immediately below.

[Date]  
 [Signature]  
 [Name]  
 [Title]

(e) To demonstrate that it meets the local government bond rating test, the chief financial officer of local government owner or operator and/or guarantor other than a general purpose government must sign a letter worded exactly as follows, except that the instructions in brackets are to be replaced by the relevant information and the brackets deleted:

LETTER FROM THE CHIEF FINANCIAL OFFICER

I am the chief financial officer of [insert: name and address of local government owner or operator, or guarantor]. This letter is in support of the use of the bond rating test to demonstrate financial responsibility for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage"] caused by [insert: "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"] in the amount of at least [insert: dollar amount] per occurrence and [insert: dollar amount] annual aggregate arising from operating (an) underground storage tank(s). This local government is not organized to provide general governmental services and does not have the legal authority under state law or constitutional provisions to issue general obligation debt.

Underground storage tanks at the following facilities are assured by this bond rating test: [List for each facility: the name and address of the facility where tanks are assured by the bond rating test.]

The details of the issue date, maturity, outstanding amount, bond rating, and bond rating agency of all outstanding revenue bond issues that are being used by [name of local government owner or operator, or guarantor] to demonstrate financial responsibility are as follows: [complete table]

Issue Date	Maturity Date	Outstanding Amount	Bond Rating	Rating Agency*

\*[Moody's or Standard & Poor's]

The total outstanding obligation of [insert amount], excluding refunded bond issues, exceeds the minimum amount of \$1,000,000. All outstanding revenue bonds issued by this government that have been rated

by Moody's or Standard & Poor's are rated as at least investment grade (Moody's Baa or Standard & Poor's BBB) based on the most recent ratings published within the last twelve months. The revenue bonds listed are not backed by third-party credit enhancement or insured by a municipal bond insurance company. Neither rating service has provided notification within the last twelve months of downgrading of bond ratings below investment grade or of withdrawal of bond rating other than for repayment of outstanding bond issues.

I hereby certify that the wording of this letter is identical to the wording specified in section 11-280.1-104(e), Hawaii Administrative Rules, as such regulations were constituted on the date shown immediately below.

[Date]  
[Signature]  
[Name]  
[Title]

(f) The director may require reports of financial condition at any time from the local government owner or operator and/or local government guarantor. If the director finds, on the basis of such reports or other information, that the local government owner or operator and/or guarantor no longer meets the local government bond rating test requirements of this section, the local government owner or operator must obtain alternative coverage within thirty days after notification of such a finding.

(g) If a local government owner or operator using the bond rating test to provide financial assurance finds that it no longer meets the bond rating test requirements, the local government owner or operator must obtain alternative coverage within one hundred fifty days of the change in status.

(h) If the local government owner or operator fails to obtain alternate assurance within one hundred fifty days of finding that it no longer meets the

requirements of the bond rating test or within thirty days of notification by the director that it no longer meets the requirements of the bond rating test, the owner or operator must notify the director of such failure within ten days. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-105 Local government financial test.**

(a) A local government owner or operator may satisfy the requirements of section 11-280.1-93 by passing the financial test specified in this section. To be eligible to use the financial test, the local government owner or operator must have the ability and authority to assess and levy taxes or to freely establish fees and charges. To pass the local government financial test, the owner or operator must meet the criteria of subsection (b) (2) and (3) based on year-end financial statements for the latest completed fiscal year.

(b) (1) The local government owner or operator must have the following information available, as shown in the year-end financial statements for the latest completed fiscal year:

(A) Total Revenues: Consists of the sum of general fund operating and non-operating revenues including net local taxes, licenses and permits, fines and forfeitures, revenues from use of money and property, charges for services, investment earnings, sales (property, publications, etc.), intergovernmental revenues (restricted and unrestricted), and total revenues from all other governmental funds including enterprise, debt service, capital projects, and special revenues, but excluding revenues to funds held in a trust or agency capacity. For purposes of this test, the calculation of total



revenues shall exclude all transfers between funds under the direct control of the local government using the financial test (interfund transfers), liquidation of investments, and issuance of debt.

- (B) Total Expenditures: Consists of the sum of general fund operating and non-operating expenditures including public safety, public utilities, transportation, public works, environmental protection, cultural and recreational, community development, revenue sharing, employee benefits and compensation, office management, planning and zoning, capital projects, interest payments on debt, payments for retirement of debt principal, and total expenditures from all other governmental funds including enterprise, debt service, capital projects, and special revenues. For purposes of this test, the calculation of total expenditures shall exclude all transfers between funds under the direct control of the local government using the financial test (interfund transfers).
- (C) Local Revenues: Consists of total revenues (as defined in subparagraph (A)) minus the sum of all transfers from other governmental entities, including all monies received from federal, state, or local government sources.
- (D) Debt Service: Consists of the sum of all interest and principal payments on all long-term credit obligations and all interest-bearing short-term credit obligations. Includes interest and principal payments on general obligation bonds, revenue bonds, notes,

mortgages, judgments, and interest-bearing warrants. Excludes payments on non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, and advances and contingent loans from other governments.

(E) Total Funds: Consists of the sum of cash and investment securities from all funds, including general, enterprise, debt service, capital projects, and special revenue funds, but excluding employee retirement funds, at the end of the local government's financial reporting year. Includes federal securities, federal agency securities, state and local government securities, and other securities such as bonds, notes and mortgages. For purposes of this test, the calculation of total funds shall exclude agency funds, private trust funds, accounts receivable, value of real property, and other non-security assets.

(F) Population consists of the number of people in the area served by the local government.

(2) The local government's year-end financial statements, if independently audited, cannot include an adverse auditor's opinion or a disclaimer of opinion. The local government cannot have outstanding issues of general obligation or revenue bonds that are rated as less than investment grade.

(3) The local government owner or operator must have a letter signed by the chief financial officer worded as specified in subsection (c).

(c) To demonstrate that it meets the financial test under subsection (b), the chief financial officer of the local government owner or operator, must sign, within one hundred twenty days of the close of each

financial reporting year, as defined by the twelve-month period for which financial statements used to support the financial test are prepared, a letter worded exactly as follows, except that the instructions in brackets are to be replaced by the relevant information and the brackets deleted:

LETTER FROM CHIEF FINANCIAL OFFICER

I am the chief financial officer of [insert: name and address of the owner or operator]. This letter is in support of the use of the local government financial test to demonstrate financial responsibility for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage"] caused by [insert: "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"] in the amount of at least [insert: dollar amount] per occurrence and [insert: dollar amount] annual aggregate arising from operating [an] underground storage tank[s].

Underground storage tanks at the following facilities are assured by this financial test [List for each facility: the name and address of the facility where tanks assured by this financial test are located. If separate mechanisms or combinations of mechanisms are being used to assure any of the tanks at this facility, list each tank assured by this financial test by the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326, Hawaii Administrative Rules.]

This owner or operator has not received an adverse opinion, or a disclaimer of opinion from an independent auditor on its financial statements for the latest completed fiscal year. Any outstanding issues of general obligation or revenue bonds, if rated, have a Moody's rating of Aaa, Aa, A, or Baa or a Standard and Poor's rating of AAA, AA, A, or BBB; if rated by both firms, the bonds have a Moody's rating

of Aaa, Aa, A or Baa and a Standard and Poor's rating of AAA, AA, A, or BBB.

WORKSHEET FOR MUNICIPAL FINANCIAL TEST

PART I: BASIC INFORMATION

1. Total Revenues
  - a. Revenues (dollars)  
Value of revenues excludes liquidation of investments and issuance of debt. Value includes all general fund operating and non-operating revenues, as well as all revenues from all other governmental funds including enterprise, debt service, capital projects, and special revenues, but excluding revenues to funds held in a trust or agency capacity.
  - b. Subtract interfund transfers (dollars)
  - c. Total Revenues (dollars)
2. Total Expenditures
  - a. Expenditures (dollars)  
Value consists of the sum of general fund operating and non-operating expenditures including interest payments on debt, payments for retirement of debt principal, and total expenditures from all other governmental funds including enterprise, debt service, capital projects, and special revenues.
  - b. Subtract interfund transfers (dollars)
  - c. Total Expenditures (dollars)
3. Local Revenues
  - a. Total Revenues (from 1c) (dollars)
  - b. Subtract total intergovernmental transfers (dollars)
  - c. Local Revenues (dollars)
4. Debt Service
  - a. Interest and fiscal charges (dollars)
  - b. Add debt retirement (dollars)
  - c. Total Debt Service (dollars)
5. Total Funds (Dollars)  
(Sum of amounts held as cash and investment securities)

from all funds, excluding amounts held for employee retirement funds, agency funds, and trust funds)  
6. Population (Persons)

PART II: APPLICATION OF TEST

7. Total Revenues to Population
  - a. Total Revenues (from 1c)
  - b. Population (from 6)
  - c. Divide 7a by 7b
  - d. Subtract 417
  - e. Divide by 5,212
  - f. Multiply by 4.095
8. Total Expenses to Population
  - a. Total Expenses (from 2c)
  - b. Population (from 6)
  - c. Divide 8a by 8b
  - d. Subtract 524
  - e. Divide by 5,401
  - f. Multiply by 4.095
9. Local Revenues to Total Revenues
  - a. Local Revenues (from 3c)
  - b. Total Revenues (from 1c)
  - c. Divide 9a by 9b
  - d. Subtract 0.695
  - e. Divide by 0.205
  - f. Multiply by 2.840
10. Debt Service to Population
  - a. Debt Service (from 4c)
  - b. Population (from 6)
  - c. Divide 10a by 10b
  - d. Subtract 51
  - e. Divide by 1,038
  - f. Multiply by -1.866
11. Debt Service to Total Revenues
  - a. Debt Service (from 4c)
  - b. Total Revenues (from 1c)
  - c. Divide 11a by 11b
  - d. Subtract 0.068
  - e. Divide by 0.259
  - f. Multiply by -3.533
12. Total Revenues to Total Expenses

§11-280.1-105

- a. Total Revenues (from 1c)
  - b. Total Expenses (from 2c)
  - c. Divide 12a by 12b
  - d. Subtract 0.910
  - e. Divide by 0.899
  - f. Multiply by 3.458
13. Funds Balance to Total Revenues
- a. Total Funds (from 5)
  - b. Total Revenues (from 1c)
  - c. Divide 13a by 13b
  - d. Subtract 0.891
  - e. Divide by 9.156
  - f. Multiply by 3.270
14. Funds Balance to Total Expenses
- a. Total Funds (from 5)
  - b. Total Expenses (from 2c)
  - c. Divide 14a by 14b
  - d. Subtract 0.866
  - e. Divide by 6.409
  - f. Multiply by 3.270
15. Total Funds to Population
- a. Total Funds (from 5)
  - b. Population (from 6)
  - c. Divide 15a by 15b
  - d. Subtract 270
  - e. Divide by 4,548
  - f. Multiply by 1.866
16. Add 7f+8f+9f+10f+11f+12f+13f+14f+15f+4.937

I hereby certify that the financial index shown on line 16 of the worksheet is greater than zero and that the wording of this letter is identical to the wording specified in section 11-280.1-105(c), Hawaii Administrative Rules, as such regulations were constituted on the date shown immediately below.

[Date]  
[Signature]  
[Name]  
[Title]

(d) If a local government owner or operator

using the test to provide financial assurance finds that it no longer meets the requirements of the financial test based on the year-end financial statements, the owner or operator must obtain alternative coverage within one hundred fifty days of the end of the year for which financial statements have been prepared.

(e) The director may require reports of financial condition at any time from the local government owner or operator. If the director finds, on the basis of such reports or other information, that the local government owner or operator no longer meets the financial test requirements of subsections (b) and (c), the owner or operator must obtain alternate coverage within thirty days after notification of such a finding.

(f) If the local government owner or operator fails to obtain alternate assurance within one hundred fifty days of finding that it no longer meets the requirements of the financial test based on the year-end financial statements or within thirty days of notification by the director that it no longer meets the requirements of the financial test, the owner or operator must notify the director of such failure within ten days. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-106 Local government guarantee. (a)**

A local government owner or operator may satisfy the requirements of section 11-280.1-93 by obtaining a guarantee that conforms to the requirements of this section. The guarantor must be a local government having a "substantial governmental relationship" with the owner or operator and issuing the guarantee as an act incident to that relationship. A local government acting as the guarantor must:

- (1) Demonstrate that it meets the bond rating test requirement of section 11-280.1-104 and deliver a copy of the chief financial

officer's letter as contained in section 11-280.1-104(d) and (e) to the local government owner or operator;

- (2) Demonstrate that it meets the worksheet test requirements of section 11-280.1-105 and deliver a copy of the chief financial officer's letter as contained in section 11-280.1-105(c) to the local government owner or operator; or
- (3) Demonstrate that it meets the local government fund requirements of section 11-280.1-107(1), (2), or (3), and deliver a copy of the chief financial officer's letter as contained in section 11-280.1-107 to the local government owner or operator.

(b) If the local government guarantor is unable to demonstrate financial assurance under section 11-280.1-104, 11-280.1-105, or 11-280.1-107(1), (2), or (3), at the end of the financial reporting year, the guarantor shall send by certified mail, before cancellation or non-renewal of the guarantee, notice to the owner or operator. The guarantee will terminate no less than one hundred twenty days after the date the owner or operator receives the notification, as evidenced by the return receipt. The owner or operator must obtain alternative coverage as specified in section 11-280.1-114(e).

(c) The guarantee agreement must be worded as specified in subsection (d) or (e), depending on which of the following alternative guarantee arrangements is selected:

- (1) If, in the default or incapacity of the owner or operator, the guarantor guarantees to fund a standby trust as directed by the director, the guarantee shall be worded as specified in subsection (d).
- (2) If, in the default or incapacity of the owner or operator, the guarantor guarantees to make payments as directed by the director for taking corrective action or compensating third parties for bodily injury and property damage, the guarantee shall be worded as



specified in subsection (e).

(d) The local government guarantee with standby trust must be worded exactly as follows, except that instructions in brackets are to be replaced with relevant information and the brackets deleted:

LOCAL GOVERNMENT GUARANTEE WITH STANDBY TRUST MADE BY  
A LOCAL GOVERNMENT

Guarantee made this [date] by [name of guaranteeing entity], a local government organized under the laws of Hawaii, herein referred to as guarantor, to the Hawaii department of health and to any and all third parties, and obliges, on behalf of [local government owner or operator].

Recitals

(1) Guarantor meets or exceeds [select one: the local government bond rating test requirements of section 11-280.1-104, Hawaii Administrative Rules, the local government financial test requirements of section 11-280.1-105, Hawaii Administrative Rules, or the local government fund under section 11-280.1-107(1), (2), or (3), Hawaii Administrative Rules.]

(2) [Local government owner or operator] owns or operates the following underground storage tank(s) covered by this guarantee: [List the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are located. If more than one instrument is used to assure different tanks at any one facility, for each tank covered by this instrument, list the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326, Hawaii Administrative Rules, and the name and address of the facility.] This guarantee satisfies subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, requirements for assuring

funding for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"; if coverage is different for different tanks or locations, indicate the type of coverage applicable to each tank or location] arising from operating the above-identified underground storage tank(s) in the amount of [insert dollar amount] per occurrence and [insert: dollar amount] annual aggregate.

(3) Incident to our substantial governmental relationship with [local government owner or operator], guarantor guarantees to the Hawaii department of health and to any and all third parties that:

In the event that [local government owner or operator] fails to provide alternative coverage within sixty days after receipt of a notice of cancellation of this guarantee and the director of the Hawaii department of health has determined or suspects that a release has occurred at an underground storage tank covered by this guarantee, the guarantor, upon instructions from the director shall fund a standby trust fund in accordance with the provisions of section 11-280.1-112, Hawaii Administrative Rules, in an amount not to exceed the coverage limits specified above.

In the event that the director determines that [local government owner or operator] has failed to perform corrective action for releases arising out of the operation of the above-identified tank(s) in accordance with subchapter 6 of chapter 11-280.1, Hawaii Administrative Rules, the guarantor upon written instructions from the director shall fund a standby trust fund in accordance with the provisions of section 11-280.1-112, Hawaii Administrative Rules, in an amount not to exceed the coverage limits specified above.

If [owner or operator] fails to satisfy a judgment or award based on a determination of liability for bodily injury or property damage to

third parties caused by ["sudden" and/or "nonsudden"] accidental releases arising from the operation of the above-identified tank(s), or fails to pay an amount agreed to in settlement of a claim arising from or alleged to arise from such injury or damage, the guarantor, upon written instructions from the director, shall fund a standby trust in accordance with the provisions of section 11-280.1-112, Hawaii Administrative Rules, to satisfy such judgment(s), award(s), or settlement agreement(s) up to the limits of coverage specified above.

(4) Guarantor agrees that, if at the end of any fiscal year before cancellation of this guarantee, the guarantor fails to meet or exceed the requirements of the financial responsibility mechanism specified in paragraph (1), guarantor shall send within one hundred twenty days of such failure, by certified mail, notice to [local government owner or operator], as evidenced by the return receipt.

(5) Guarantor agrees to notify [owner or operator] by certified mail of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code naming guarantor as debtor, within ten days after commencement of the proceeding.

(6) Guarantor agrees to remain bound under this guarantee notwithstanding any modification or alteration of any obligation of [owner or operator] pursuant to chapter 11-280.1, Hawaii Administrative Rules.

(7) Guarantor agrees to remain bound under this guarantee for so long as [local government owner or operator] must comply with the applicable financial responsibility requirements of subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, for the above identified tank(s), except that guarantor may cancel this guarantee by sending notice by certified mail to [owner or operator], such cancellation to become effective no earlier than one hundred twenty days after receipt of such notice by [owner or operator], as evidenced by the return receipt.

(8) The guarantor's obligation does not apply to any of the following:

- (a) Any obligation of [local government owner or operator] under a workers' compensation, disability benefits, or unemployment compensation law or other similar law;
- (b) Bodily injury to an employee of [insert: local government owner or operator] arising from, and in the course of, employment by [insert: local government owner or operator];
- (c) Bodily injury or property damage arising from the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle, or watercraft;
- (d) Property damage to any property owned, rented, loaned to, in the care, custody, or control of, or occupied by [insert: local government owner or operator] that is not the direct result of a release from a petroleum underground storage tank;
- (e) Bodily damage or property damage for which [insert: owner or operator] is obligated to pay damages by reason of the assumption of liability in a contract or agreement other than a contract or agreement entered into to meet the requirements of section 11-280.1-93, Hawaii Administrative Rules.

(9) Guarantor expressly waives notice of acceptance of this guarantee by the Hawaii department of health, by any or all third parties, or by [local government owner or operator].

I hereby certify that the wording of this guarantee is identical to the wording specified in section 11-280.1-106(d), Hawaii Administrative Rules, as such regulations were constituted on the effective date shown immediately below.

Effective date:

[Name of guarantor]

[Authorized signature for guarantor]

[Name of person signing]

[Title of person signing]

Signature of witness or notary:

(e) The local government guarantee without standby trust must be worded exactly as follows, except that instructions in brackets are to be replaced with relevant information and the brackets deleted:

LOCAL GOVERNMENT GUARANTEE WITHOUT STANDBY TRUST MADE BY A LOCAL GOVERNMENT

Guarantee made this [date] by [name of guaranteeing entity], a local government organized under the laws of Hawaii, herein referred to as guarantor, to the Hawaii department of health and to any and all third parties, and obliges, on behalf of [local government owner or operator].

Recitals

(1) Guarantor meets or exceeds [select one: the local government bond rating test requirements of section 11-280.1-104, Hawaii Administrative Rules, the local government financial test requirements of section 11-280.1-105, Hawaii Administrative Rules, or the local government fund under section 11-280.1-107(1), (2), or (3), Hawaii Administrative Rules].

(2) [Local government owner or operator] owns or operates the following underground storage tank(s) covered by this guarantee: [List the number of tanks at each facility and the name(s) and address(es) of the facility(ies) where the tanks are located. If more than one instrument is used to assure different tanks at any one facility, for each tank covered by this instrument, list the tank identification number provided in the notification submitted pursuant to section 342L-30, Hawaii Revised Statutes, or 40 C.F.R. section 280.22, or in the permit applications submitted under sections 11-280.1-324 and 11-280.1-326, Hawaii Administrative Rules, and the name and address of the facility.] This guarantee satisfies subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, requirements for assuring

funding for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"; if coverage is different for different tanks or locations, indicate the type of coverage applicable to each tank or location] arising from operating the above-identified underground storage tank(s) in the amount of [insert: dollar amount] per occurrence and [insert: dollar amount] annual aggregate.

(3) Incident to our substantial governmental relationship with [local government owner or operator], guarantor guarantees to the Hawaii department of health and to any and all third parties and obliges that:

In the event that [local government owner or operator] fails to provide alternative coverage within sixty days after receipt of a notice of cancellation of this guarantee and the Hawaii director of health has determined or suspects that a release has occurred at an underground storage tank covered by this guarantee, the guarantor, upon written instructions from the director shall make funds available to pay for corrective actions and compensate third parties for bodily injury and property damage in an amount not to exceed the coverage limits specified above.

In the event that the director determines that [local government owner or operator] has failed to perform corrective action for releases arising out of the operation of the above-identified tank(s) in accordance with subchapter 6 of chapter 11-280.1, Hawaii Administrative Rules, the guarantor upon written instructions from the director shall make funds available to pay for corrective actions in an amount not to exceed the coverage limits specified above.

If [owner or operator] fails to satisfy a judgment or award based on a determination of liability for bodily injury or property damage to third parties caused by ["sudden" and/or "nonsudden"] accidental releases arising from the operation of the

above-identified tank(s), or fails to pay an amount agreed to in settlement of a claim arising from or alleged to arise from such injury or damage, the guarantor, upon written instructions from the director, shall make funds available to compensate third parties for bodily injury and property damage in an amount not to exceed the coverage limits specified above.

(4) Guarantor agrees that if at the end of any fiscal year before cancellation of this guarantee, the guarantor fails to meet or exceed the requirements of the financial responsibility mechanism specified in paragraph (1), guarantor shall send within one hundred twenty days of such failure, by certified mail, notice to [local government owner or operator], as evidenced by the return receipt.

(5) Guarantor agrees to notify [owner or operator] by certified mail of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code naming guarantor as debtor, within ten days after commencement of the proceeding.

(6) Guarantor agrees to remain bound under this guarantee notwithstanding any modification or alteration of any obligation of [owner or operator] pursuant to chapter 11-280.1, Hawaii Administrative Rules.

(7) Guarantor agrees to remain bound under this guarantee for so long as [local government owner or operator] must comply with the applicable financial responsibility requirements of subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, for the above identified tank(s), except that guarantor may cancel this guarantee by sending notice by certified mail to [owner or operator], such cancellation to become effective no earlier than one hundred twenty days after receipt of such notice by [owner or operator], as evidenced by the return receipt. If notified of a probable release, the guarantor agrees to remain bound to the terms of this guarantee for all charges arising from the release, up to the coverage limits specified above, notwithstanding the cancellation of the guarantee with respect to future releases.

(8) The guarantor's obligation does not apply to any of the following:

- (a) Any obligation of [local government owner or operator] under a workers' compensation disability benefits, or unemployment compensation law or other similar law;
- (b) Bodily injury to an employee of [insert: local government owner or operator] arising from and in the course of, employment by [insert: local government owner or operator];
- (c) Bodily injury or property damage arising from the ownership, maintenance, use, or entrustment to others of any aircraft, motor vehicle, or watercraft;
- (d) Property damage to any property owned, rented, loaned to, in the care, custody, or control of, or occupied by [insert: local government owner or operator] that is not the direct result of a release from a petroleum underground storage tank;
- (e) Bodily damage or property damage for which [insert: owner or operator] is obligated to pay damages by reason of the assumption of liability in a contract or agreement other than a contract or agreement entered into to meet the requirements of section 11-280.1-93, Hawaii Administrative Rules.

(9) Guarantor expressly waives notice of acceptance of this guarantee by the Hawaii department of health, by any or all third parties, or by [local government owner or operator].

I hereby certify that the wording of this guarantee is identical to the wording specified in section 11-280.1-106(e), Hawaii Administrative Rules, as such regulations were constituted on the effective date shown immediately below.

Effective date:

[Name of guarantor]

[Authorized signature for guarantor]

[Name of person signing]

[Title of person signing]



Signature of witness or notary:

[Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp  
] (Auth: HRS §§342L-3, 342L-36) (Imp:  
HRS §§342L-3, 342L-36)

**§11-280.1-107 Local government fund.** A local government owner or operator may satisfy the requirements of section 11-280.1-93 by establishing a dedicated fund account that conforms to the requirements of this section. Except as specified in paragraph (2), a dedicated fund may not be commingled with other funds or otherwise used in normal operations. A dedicated fund will be considered eligible if it meets one of the following requirements:

- (1) The fund is dedicated by state constitutional provision, or local government statute, charter, ordinance, or order to pay for taking corrective action and for compensating third parties for bodily injury and property damage caused by accidental releases arising from the operation of petroleum underground storage tanks or tank systems and is funded for the full amount of coverage required under section 11-280.1-93, or funded for part of the required amount of coverage and used in combination with other mechanism(s) that provide the remaining coverage; or
- (2) The fund is dedicated by state constitutional provision, or local government statute, charter, ordinance, or order as a contingency fund for general emergencies, including taking corrective action and compensating third parties for bodily injury and property damage caused by accidental releases arising from the operation of petroleum underground storage tanks or tank systems, and is funded for

five times the full amount of coverage required under section 11-280.1-93, or funded for part of the required amount of coverage and used in combination with other mechanism(s) that provide the remaining coverage. If the fund is funded for less than five times the amount of coverage required under section 11-280.1-93, the amount of financial responsibility demonstrated by the fund may not exceed one-fifth the amount in the fund; or

- (3) The fund is dedicated by state constitutional provision, or local government statute, charter, ordinance or order to pay for taking corrective action and for compensating third parties for bodily injury and property damage caused by accidental releases arising from the operation of petroleum underground storage tanks or tank systems. A payment is made to the fund once every year for seven years until the fund is fully-funded. This seven-year period is hereafter referred to as the "pay-in-period". The amount of each payment must be determined by this formula:

$$\frac{TF - CF}{Y}$$

Where TF is the total required financial assurance for the owner or operator, CF is the current amount in the fund, and Y is the number of years remaining in the pay-in-period, and;

- (A) The local government owner or operator has available bonding authority, approved through voter referendum (if such approval is necessary prior to the issuance of bonds), for an amount equal to the difference between the required amount of coverage and the amount held in the dedicated fund. This bonding authority shall be available for taking corrective action and for compensating

- third parties for bodily injury and property damage caused by accidental releases arising from the operation of petroleum underground storage tanks or tank systems, or
- (B) The local government owner or operator has a letter signed by the appropriate state attorney general stating that the use of the bonding authority will not increase the local government's debt beyond the legal debt ceilings established by the relevant state laws. The letter must also state that prior voter approval is not necessary before use of the bonding authority.
- (4) To demonstrate that it meets the requirements of the local government fund, the chief financial officer of the local government owner or operator and/or guarantor must sign a letter worded exactly as follows, except that the instructions in brackets are to be replaced by the relevant information and the brackets deleted:

LETTER FROM CHIEF FINANCIAL OFFICER

I am the chief financial officer of [insert: name and address of local government owner or operator, or guarantor.] This letter is in support of the use of the local government fund mechanism to demonstrate financial responsibility for [insert: "taking corrective action" and/or "compensating third parties for bodily injury and property damage"] caused by [insert: "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases"] in the amount of at least [insert: dollar amount] per occurrence and [insert: dollar amount] annual aggregate arising from operating (an) underground storage tank(s).      Underground storage

tanks at the following facilities are assured by this local government fund mechanism: [List for each facility: the name and address of the facility where tanks are assured by the local government fund].

[Insert: "The local government fund is funded for the full amount of coverage required under section 11-280.1-93, Hawaii Administrative Rules, or funded for part of the required amount of coverage and used in combination with other mechanism(s) that provide the remaining coverage." or "The local government fund is funded for five times the full amount of coverage required under section 11-280.1-93, Hawaii Administrative Rules, or funded for part of the required amount of coverage and used in combination with other mechanism(s) that provide the remaining coverage." or "A payment is made to the fund once every year for seven years until the fund is fully-funded and [name of local government owner or operator] has available bonding authority, approved through voter referendum, of an amount equal to the difference between the required amount of coverage and the amount held in the dedicated fund" or "A payment is made to the fund once every year for seven years until the fund is fully-funded and I have attached a letter signed by the State Attorney General stating that (1) the use of the bonding authority will not increase the local government's debt beyond the legal debt ceilings established by the relevant state laws and (2) that prior voter approval is not necessary before use of the bonding authority" ].

The details of the local government fund are as follows:  
Amount in Fund (market value of fund at close of last fiscal year):

[If fund balance is incrementally funded as specified in section 11-280.1-107(3), Hawaii Administrative Rules, insert:  
Amount added to fund in the most recently completed fiscal year:  
Number of years remaining in the pay-in period: ]

A copy of the state constitutional provision, or local government statute, charter, ordinance or order dedicating the fund is attached.

I hereby certify that the wording of this letter is identical to the wording specified in section 11-280.1-107(4), Hawaii Administrative Rules, as such regulations were constituted on the date shown immediately below.

[Date]  
[Signature]  
[Name]  
[Title]

[Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-108 Substitution of financial assurance mechanisms by owner or operator.** (a) An owner or operator may substitute any alternate financial assurance mechanisms as specified in this subchapter, provided that at all times the owner or operator maintains an effective financial assurance mechanism or combination of mechanisms that satisfies the requirements of section 11-280.1-93.

(b) After obtaining alternate financial assurance as specified in this subchapter, an owner or operator may cancel a financial assurance mechanism by providing notice to the provider of financial

assurance. [Eff 7/15/18; comp 1/17/20; comp 7/8/21;  
comp ] (Auth: HRS §§342L-3, 342L-36)  
(Imp: HRS §§342L-3, 342L-36)

**§11-280.1-109 Cancellation or nonrenewal by a provider of financial assurance.** (a) Except as otherwise provided, a provider of financial assurance may cancel or fail to renew an assurance mechanism by sending a notice of termination by certified mail to the owner or operator.

- (1) Termination of a local government guarantee, a guarantee, a surety bond, or a letter of credit may not occur until one hundred twenty days after the date on which the owner or operator receives the notice of termination, as evidenced by the return receipt.
- (2) Termination of insurance or risk retention coverage, except for non-payment or misrepresentation by the insured, may not occur until sixty days after the date on which the owner or operator receives the notice of termination, as evidenced by the return receipt. Termination for non-payment of premium or misrepresentation by the insured may not occur until a minimum of ten days after the date on which the owner or operator receives the notice of termination, as evidenced by the return receipt.

(b) If a provider of financial responsibility cancels or fails to renew for reasons other than incapacity of the provider as specified in section 11-280.1-114, the owner or operator must obtain alternate coverage as specified in this subchapter within sixty days after receipt of the notice of termination. If the owner or operator fails to obtain alternate coverage within sixty days after receipt of the notice of termination, the owner or operator must notify the director of such failure and submit:

- (1) The name and address of the provider of

- financial assurance;
- (2) The effective date of termination; and
- (3) The evidence of the financial assurance mechanism subject to the termination maintained in accordance with section 11-280.1-111(b). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-110 Reporting by owner or operator.**

(a) An owner or operator must submit the appropriate forms listed in section 11-280.1-111(b) documenting current evidence of financial responsibility to the director:

- (1) Within thirty days after the owner or operator identifies a release from an underground storage tank or tank system required to be reported under section 11-280.1-53 or 11-280.1-61;
  - (2) If the owner or operator fails to obtain alternate coverage as required by this subchapter, within thirty days after the owner or operator receives notice of:
    - (A) Commencement of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming a provider of financial assurance as a debtor;
    - (B) Suspension or revocation of the authority of a provider of financial assurance to issue a financial assurance mechanism;
    - (C) Failure of a guarantor to meet the requirements of the financial test; or
    - (D) Other incapacity of a provider of financial assurance; or
  - (3) As required by sections 11-280.1-95(g) and 11-280.1-109(b).
- (b) An owner or operator must certify compliance

with the financial responsibility requirements of this subchapter as specified in the notification form submitted pursuant to section 342L-30, Hawaii Revised Statutes, or section 11-280.1-34, the permit application submitted pursuant to section 11-280.1-324 or 11-280.1-326, and the certification of installation form submitted pursuant to section 11-280.1-325(d).

(c) The director may require an owner or operator to submit evidence of financial assurance as described in section 11-280.1-111(b) or other information relevant to compliance with this subchapter at any time. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-111 Recordkeeping.** (a) Owners or operators must maintain evidence of all financial assurance mechanisms used to demonstrate financial responsibility under this subchapter for an underground storage tank or tank system until released from the requirements of this subchapter under section 11-280.1-113. An owner or operator must maintain such evidence at the underground storage tank or tank system site or the owner's or operator's place of work. Records maintained off-site must be made available upon request of the director.

(b) An owner or operator must maintain the following types of evidence of financial responsibility:

- (1) An owner or operator using an assurance mechanism specified in sections 11-280.1-95 to 11-280.1-99 or section 11-280.1-102 or sections 11-280.1-104 to 11-280.1-107 must maintain a copy of the instrument worded as specified.
- (2) An owner or operator using a financial test or guarantee, or a local government financial test or a local government guarantee supported by the local government financial test must maintain a copy of the



chief financial officer's letter based on year-end financial statements for the most recent completed financial reporting year. Such evidence must be on file no later than one hundred twenty days after the close of the financial reporting year.

- (3) An owner or operator using a guarantee, surety bond, or letter of credit must maintain a copy of the signed standby trust fund agreement and copies of any amendments to the agreement.
- (4) A local government owner or operator using a local government guarantee under section 11-280.1-106(d) must maintain a copy of the signed standby trust fund agreement and copies of any amendments to the agreement.
- (5) A local government owner or operator using the local government bond rating test under section 11-280.1-104 must maintain a copy of its bond rating published within the last twelve months by Moody's or Standard & Poor's.
- (6) A local government owner or operator using the local government guarantee under section 11-280.1-106, where the guarantor's demonstration of financial responsibility relies on the bond rating test under section 11-280.1-104 must maintain a copy of the guarantor's bond rating published within the last twelve months by Moody's or Standard & Poor's.
- (7) An owner or operator using an insurance policy or risk retention group coverage must maintain a copy of the signed insurance policy or risk retention group coverage policy, with the endorsement or certificate of insurance and any amendments to the agreements.
- (8) An owner or operator using a local government fund under section 11-280.1-107 must maintain the following documents:
  - (A) A copy of the state constitutional

- provision or local government statute, charter, ordinance, or order dedicating the fund;
- (B) Year-end financial statements for the most recent completed financial reporting year showing the amount in the fund. If the fund is established under section 11-280.1-107(3) using incremental funding backed by bonding authority, the financial statements must show the previous year's balance, the amount of funding during the year, and the closing balance in the fund; and
  - (C) If the fund is established under section 11-280.1-107(3) using incremental funding backed by bonding authority, the owner or operator must also maintain documentation of the required bonding authority, including either the results of a voter referendum (under section 11-280.1-107(3) (A), or attestation by the state attorney general as specified under section 11-280.1-107(3) (B)).
- (9) A local government owner or operator using the local government guarantee supported by the local government fund must maintain a copy of the guarantor's year-end financial statements for the most recent completed financial reporting year showing the amount of the fund.
- (10) (A) An owner or operator using an assurance mechanism specified in sections 11-280.1-95 to 11-280.1-107 must maintain an updated copy of a certification of financial responsibility worded as follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted:

CERTIFICATION OF FINANCIAL  
RESPONSIBILITY

[Owner or operator] hereby certifies that it is in compliance with the requirements of subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules.

The financial assurance mechanism(s) used to demonstrate financial responsibility under subchapter 8 of chapter 11-280.1, Hawaii Administrative Rules, is (are) as follows:

[For each mechanism, list the type of mechanism, name of issuer, mechanism number (if applicable), amount of coverage, effective period of coverage and whether the mechanism covers "taking corrective action" and/or "compensating third parties for bodily injury and property damage caused by" either "sudden accidental releases" or "nonsudden accidental releases" or "accidental releases".]

[Signature of owner or operator]

[Name of owner or operator]

[Title]

[Date]

[Signature of witness or notary]

[Name of witness or notary]

[Date]

- (B) The owner or operator must update this certification whenever the financial assurance mechanism(s) used to demonstrate financial responsibility change(s). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-7.5, 342L-36) (Imp: HRS §§342L-3, 342L-7.5,

**§11-280.1-112 Drawing on financial assurance mechanisms.** (a) Except as specified in subsection (d), the director shall require the guarantor, surety, or institution issuing a letter of credit to place the amount of funds stipulated by the director, up to the limit of funds provided by the financial assurance mechanism, into the standby trust if:

- (1) (A) The owner or operator fails to establish alternate financial assurance within sixty days after receiving notice of cancellation of the guarantee, surety bond, letter of credit, or, as applicable, other financial assurance mechanism; and
- (B) The director determines or suspects that a release from an underground storage tank or tank system covered by the mechanism has occurred and so notifies the owner or operator or the owner or operator has notified the director pursuant to subchapter 5 or 6 of a release from an underground storage tank or tank system covered by the mechanism; or
- (2) The conditions of subsection (b) (1), (b) (2) (A), or (b) (2) (B) are satisfied.

(b) The director may draw on a standby trust fund when:

- (1) The director makes a final determination that a release has occurred and immediate or long-term corrective action for the release is needed, and the owner or operator, after appropriate notice and opportunity to comply, has not conducted release response action as required under subchapter 6; or
- (2) The director has received either:
  - (A) Certification from the owner or operator and the third-party liability

claimant(s) and from attorneys representing the owner or operator and the third-party liability claimant(s) that a third-party liability claim should be paid. The certification must be worded as follows, except that instructions in brackets are to be replaced with the relevant information and the brackets deleted:

CERTIFICATION OF A VALID CLAIM

The undersigned, as principals and as legal representatives of [insert: owner or operator] and [insert: name and address of third-party claimant], hereby certify that the claim of bodily injury [and/or] property damage caused by an accidental release arising from operating [owner's or operator's] underground storage tank should be paid in the amount of \$[\_\_\_\_\_].

[Signatures]

Owner or Operator

Attorney for Owner or Operator

(Notary)

Date

[Signatures]

Claimant(s)

Attorney(s) for Claimant(s)

(Notary)

Date

or;

- (B) A valid final court order establishing a judgment against the owner or operator for bodily injury or property damage caused by an accidental release from an underground storage tank or tank system covered by financial assurance under this subchapter and the

§11-280.1-112

director determines that the owner or operator has not satisfied the judgment.

(c) If the director determines that the amount of corrective action costs and third-party liability claims eligible for payment under subsection (b) may exceed the balance of the standby trust fund and the obligation of the provider of financial assurance, the first priority for payment shall be corrective action costs necessary to protect human health and the environment. The director shall pay third-party liability claims in the order in which the director receives certifications under subsection (b)(2)(A), and valid court orders under subsection (b)(2)(B).

(d) A governmental entity acting as guarantor under section 11-280.1-106(e), the local government guarantee without standby trust, shall make payments as directed by the director under the circumstances described in subsections (a), (b), and (c). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-113 Release from the requirements.** An owner or operator is no longer required to maintain financial responsibility under this subchapter for an underground storage tank or tank system after the tank or tank system has been permanently closed or undergoes a change-in-service or, if release response action is required, after release response action has been completed and the tank or tank system has been permanently closed or undergoes a change-in-service as required by subchapter 7. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-114 Bankruptcy or other incapacity of owner or operator or provider of financial assurance.**

(a) Within ten days after commencement of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming an owner or operator as debtor, the owner or operator must notify the director by certified mail of such commencement and submit the appropriate forms listed in section 11-280.1-111(b) documenting current financial responsibility.

(b) Within ten days after commencement of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming a guarantor providing financial assurance as debtor, such guarantor must notify the owner or operator by certified mail of such commencement as required under the terms of the guarantee specified in section 11-280.1-96.

(c) Within ten days after commencement of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming a local government owner or operator as debtor, the local government owner or operator must notify the director by certified mail of such commencement and submit the appropriate forms listed in section 11-280.1-111(b) documenting current financial responsibility.

(d) Within ten days after commencement of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U.S. Code, naming a guarantor providing a local government financial assurance as debtor, such guarantor must notify the local government owner or operator by certified mail of such commencement as required under the terms of the guarantee specified in section 11-280.1-106.

(e) An owner or operator who obtains financial assurance by a mechanism other than the financial test of self-insurance will be deemed to be without the required financial assurance in the event of a bankruptcy or incapacity of its provider of financial assurance, or a suspension or revocation of the authority of the provider of financial assurance to issue a guarantee, insurance policy, risk retention group coverage policy, surety bond, or letter of credit. The owner or operator must obtain alternate financial assurance as specified in this subchapter within thirty days after receiving notice of such an

§11-280.1-114

event. If the owner or operator does not obtain alternate coverage within thirty days after such notification, the owner or operator must notify the director. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§11-280.1-115 Replenishment of guarantees, letters of credit, or surety bonds.** (a) If at any time after a standby trust is funded upon the instruction of the director with funds drawn from a guarantee, local government guarantee with standby trust, letter of credit, or surety bond, and the amount in the standby trust is reduced below the full amount of coverage required, the owner or operator shall by the anniversary date of the financial mechanism from which the funds were drawn:

- (1) Replenish the value of financial assurance to equal the full amount of coverage required; or
- (2) Acquire another financial assurance mechanism for the amount by which funds in the standby trust have been reduced.

(b) For purposes of this section, the full amount of coverage required is the amount of coverage to be provided by section 11-280.1-93. If a combination of mechanisms was used to provide the assurance funds which were drawn upon, replenishment shall occur by the earliest anniversary date among the mechanisms. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§§11-280.1-116 to 11-280.1-199 (Reserved) .**

SUBCHAPTER 9

280.1-184



LENDER LIABILITY

**§11-280.1-200 Definitions.** (a) UST technical standards, as used in this subchapter, refers to the UST preventative and operating requirements under subchapters 2, 3, 4, 7, and 10 and section 11-280.1-50.

(b) Petroleum production, refining, and marketing.

- (1) "Petroleum production" means the production of crude oil or other forms of petroleum (as defined in section 11-280.1-12) as well as the production of petroleum products from purchased materials.
- (2) "Petroleum refining" means the cracking, distillation, separation, conversion, upgrading, and finishing of refined petroleum or petroleum products.
- (3) "Petroleum marketing" means the distribution, transfer, or sale of petroleum or petroleum products for wholesale or retail purposes.

(c) "Indicia of ownership" means evidence of a secured interest, evidence of an interest in a security interest, or evidence of an interest in real or personal property securing a loan or other obligation, including any legal or equitable title or deed to real or personal property acquired through or incident to foreclosure. Evidence of such interests include, but are not limited to, mortgages, deeds of trust, liens, surety bonds and guarantees of obligations, title held pursuant to a lease financing transaction in which the lessor does not select initially the leased property (hereinafter "lease financing transaction"), and legal or equitable title obtained pursuant to foreclosure. Evidence of such interests also includes assignments, pledges, or other rights to or other forms of encumbrance against property that are held primarily to protect a security

interest. A person is not required to hold title or a security interest in order to maintain indicia of ownership.

(d) A "holder" is a person who, upon the effective date of this regulation or in the future, maintains indicia of ownership (as defined in subsection (c)) primarily to protect a security interest (as defined in subsection (f)(1)) in a petroleum UST or UST system or facility or property on which a petroleum UST or UST system is located. A holder includes the initial holder (such as a loan originator); any subsequent holder (such as a successor-in-interest or subsequent purchaser of the security interest on the secondary market); a guarantor of an obligation, surety, or any other person who holds ownership indicia primarily to protect a security interest; or a receiver or other person who acts on behalf or for the benefit of a holder.

(e) A "borrower, debtor, or obligor" is a person whose UST or UST system or facility or property on which the UST or UST system is located is encumbered by a security interest. These terms may be used interchangeably.

(f) "Primarily to protect a security interest" means that the holder's indicia of ownership are held primarily for the purpose of securing payment or performance of an obligation.

(1) "Security interest" means an interest in a petroleum UST or UST system or in the facility or property on which a petroleum UST or UST system is located, created or established for the purpose of securing a loan or other obligation. Security interests include but are not limited to mortgages, deeds of trusts, liens, and title pursuant to lease financing transactions. Security interests may also arise from transactions such as sale and leasebacks, conditional sales, installment sales, trust receipt transactions, certain assignments, factoring agreements, accounts receivable financing

arrangements, and consignments, if the transaction creates or establishes an interest in an UST or UST system or in the facility or property on which the UST or UST system is located, for the purpose of securing a loan or other obligation.

- (2) "Primarily to protect a security interest", as used in this subchapter, does not include indicia of ownership held primarily for investment purposes, nor ownership indicia held primarily for purposes other than as protection for a security interest. A holder may have other, secondary reasons for maintaining indicia of ownership, but the primary reason why any ownership indicia are held must be as protection for a security interest.

(g) "Operation" means, for purposes of this subchapter, the use, storage, filling, or dispensing of petroleum contained in an UST or UST system. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§§11-280.1-201 to 11-280.1-209 (Reserved).**

**§11-280.1-210 Participation in management.** (a)

The term "participating in the management of an UST or UST system" means that the holder is engaging in decisionmaking control of, or activities related to, operation of the UST or UST system, as defined in this section. Actions that are participation in management:

- (1) Participation in the management of an UST or UST system means, for purposes of this subchapter, actual participation by the holder in the management or control of decisionmaking related to the operation of

an UST or UST system. Participation in management does not include the mere capacity or ability to influence or the unexercised right to control UST or UST system operations. A holder is participating in the management of the UST or UST system only if the holder either:

- (A) Exercises decisionmaking control over the operational (as opposed to financial or administrative) aspects of the UST or UST system, such that the holder has undertaken responsibility for all or substantially all of the management of the UST or UST system; or
  - (B) Exercises control at a level comparable to that of a manager of the borrower's enterprise, such that the holder has assumed or manifested responsibility for the overall management of the enterprise encompassing the day-to-day decisionmaking of the enterprise with respect to all, or substantially all, of the operational (as opposed to financial or administrative) aspects of the enterprise.
- (2) Operational aspects of the enterprise relate to the use, storage, filling, or dispensing of petroleum contained in an UST or UST system, and include functions such as that of a facility or plant manager, operations manager, chief operating officer, or chief executive officer. Financial or administrative aspects include functions such as that of a credit manager, accounts payable/receivable manager, personnel manager, controller, chief financial officer, or similar functions. Operational aspects of the enterprise do not include the financial or administrative aspects of the enterprise, or actions associated with environmental compliance, or actions undertaken voluntarily to protect the

environment in accordance with applicable requirements in this chapter.

(b) Actions that are not participation in management pre-foreclosure:

- (1) Actions at the inception of the loan or other transaction. No act or omission prior to the time that indicia of ownership are held primarily to protect a security interest constitutes evidence of participation in management within the meaning of this subchapter. A prospective holder who undertakes or requires an environmental investigation (which could include a site assessment, inspection, and/or audit) of the UST or UST system or facility or property on which the UST or UST system is located (in which indicia of ownership are to be held), or requires a prospective borrower to clean up contamination from the UST or UST system or to comply or come into compliance (whether prior or subsequent to the time that indicia of ownership are held primarily to protect a security interest) with any applicable law or regulation, is not by such action considered to be participating in the management of the UST or UST system or facility or property on which the UST or UST system is located.
- (2) Loan policing and work out. Actions that are consistent with holding ownership indicia primarily to protect a security interest do not constitute participation in management for purposes of this subchapter. The authority for the holder to take such actions may, but need not, be contained in contractual or other documents specifying requirements for financial, environmental, and other warranties, covenants, conditions, representations or promises from the borrower. Loan policing and work out activities cover and include all such

activities up to foreclosure, exclusive of any activities that constitute participation in management.

(A) Policing the security interest or loan.

(i) A holder who engages in policing activities prior to foreclosure will remain within the exemption provided that the holder does not together with other actions participate in the management of the UST or UST system as provided in section 11-280.1-210(a). Such policing actions include, but are not limited to, requiring the borrower to clean up contamination from the UST or UST system during the term of the security interest; requiring the borrower to comply or come into compliance with applicable federal, state, and local environmental and other laws, rules, and regulations during the term of the security interest; securing or exercising authority to monitor or inspect the UST or UST system or facility or property on which the UST or UST system is located (including on-site inspections) in which indicia of ownership are maintained, or the borrower's business or financial condition during the term of the security interest; or taking other actions to adequately police the loan or security interest (such as requiring a borrower to comply with any warranties, covenants, conditions, representations, or promises from the borrower).

(ii) Policing activities also include undertaking by the holder of UST

environmental compliance actions and voluntary environmental actions taken in compliance with this chapter, provided that the holder does not otherwise participate in the management or daily operation of the UST or UST system as provided in sections 11-280.1-210(a) and 11-280.1-230. Such allowable actions include, but are not limited to, release detection and release reporting, release response and corrective action, temporary or permanent closure of an UST or UST system, UST upgrading or replacement, and maintenance of corrosion protection. A holder who undertakes these actions must do so in compliance with the applicable requirements in this chapter. A holder may directly oversee these environmental compliance actions and voluntary environmental actions, and directly hire contractors to perform the work, and is not by such action considered to be participating in the management of the UST or UST system.

- (B) Loan work out. A holder who engages in work out activities prior to foreclosure will remain within the exemption provided that the holder does not together with other actions participate in the management of the UST or UST system as provided in section 11-280.1-210(a). For purposes of this rule, "work out" refers to those actions by which a holder, at any time prior to foreclosure, seeks to prevent, cure, or mitigate a default by

the borrower or obligor; or to preserve, or prevent the diminution of, the value of the security. Work out activities include, but are not limited to, restructuring or renegotiating the terms of the security interest; requiring payment of additional rent or interest; exercising forbearance; requiring or exercising rights pursuant to an assignment of accounts or other amounts owing to an obligor; requiring or exercising rights pursuant to an escrow agreement pertaining to amounts owing to an obligor; providing specific or general financial or other advice, suggestions, counseling, or guidance; and exercising any right or remedy the holder is entitled to by law or under any warranties, covenants, conditions, representations, or promises from the borrower.

(c) Foreclosure on an UST or UST system or facility or property on which an UST or UST system is located, and participation in management activities post-foreclosure.

(1) Foreclosure.

(A) Indicia of ownership that are held primarily to protect a security interest include legal or equitable title or deed to real or personal property acquired through or incident to foreclosure. For purposes of this subchapter, the term "foreclosure" means that legal, marketable or equitable title or deed has been issued, approved, and recorded, and that the holder has obtained access to the UST, UST system, UST facility, and property on which the UST or UST system is located, provided that the holder acted diligently to acquire marketable title or deed and to gain access to the



UST, UST system, UST facility, and property on which the UST or UST system is located. The indicia of ownership held after foreclosure continue to be maintained primarily as protection for a security interest provided that the holder undertakes to sell, re-lease an UST or UST system or facility or property on which the UST or UST system is located, held pursuant to a lease financing transaction (whether by a new lease financing transaction or substitution of the lessee), or otherwise divest itself of the UST or UST system or facility or property on which the UST or UST system is located, in a reasonably expeditious manner, using whatever commercially reasonable means are relevant or appropriate with respect to the UST or UST system or facility or property on which the UST or UST system is located, taking all facts and circumstances into consideration, and provided that the holder does not participate in management (as defined in section 11-280.1-210(a)) prior to or after foreclosure.

- (B) For purposes of establishing that a holder is seeking to sell, re-lease pursuant to a lease financing transaction (whether by a new lease financing transaction or substitution of the lessee), or divest in a reasonably expeditious manner an UST or UST system or facility or property on which the UST or UST system is located, the holder may use whatever commercially reasonable means as are relevant or appropriate with respect to the UST or UST system or facility or property on which the UST or UST system

is located, or may employ the means specified in section 11-280.1-210(c)(2). A holder that outbids, rejects, or fails to act upon a written, bona fide, firm offer of fair consideration for the UST or UST system or facility or property on which the UST or UST system is located, as provided in section 11-280.1-210(c)(2), is not considered to hold indicia of ownership primarily to protect a security interest.

- (2) Holding foreclosed property for disposition and liquidation. A holder, who does not participate in management prior to or after foreclosure, may sell, re-lease, pursuant to a lease financing transaction (whether by a new lease financing transaction or substitution of the lessee), an UST or UST system or facility or property on which the UST or UST system is located, liquidate, wind up operations, and take measures, prior to sale or other disposition, to preserve, protect, or prepare the secured UST or UST system or facility or property on which the UST or UST system is located. A holder may also arrange for an existing or new operator to continue or initiate operation of the UST or UST system. The holder may conduct these activities without voiding the security interest exemption, subject to the requirements of this subchapter.

- (A) A holder establishes that the ownership indicia maintained after foreclosure continue to be held primarily to protect a security interest by, within twelve months following foreclosure, listing the UST or UST system or the facility or property on which the UST or UST system is located, with a broker, dealer, or agent who deals with the type of property in question, or by

advertising the UST or UST system or facility or property on which the UST or UST system is located, as being for sale or disposition on at least a monthly basis in either a real estate publication or a trade or other publication suitable for the UST or UST system or facility or property on which the UST or UST system is located, or a newspaper of general circulation (defined as one with a circulation over 10,000, or one suitable under any applicable federal, state, or local rules of court for publication required by court order or rules of civil procedure) covering the location of the UST or UST system or facility or property on which the UST or UST system is located. For purposes of this provision, the twelve-month period begins to run from the date that the marketable title or deed has been issued, approved and recorded, and the holder has obtained access to the UST, UST system, UST facility and property on which the UST or UST system is located, provided that the holder acted diligently to acquire marketable title or deed and to obtain access to the UST, UST system, UST facility and property on which the UST or UST system is located. If the holder fails to act diligently to acquire marketable title or deed or to gain access to the UST or UST system, the twelve-month period begins to run from the date on which the holder first acquires either title to or possession of the secured UST or UST system, or facility or property on which the UST or UST system is located, whichever is later.

(B) A holder that outbids, rejects, or

fails to act upon an offer of fair consideration for the UST or UST system or the facility or property on which the UST or UST system is located, establishes by such outbidding, rejection, or failure to act, that the ownership indicia in the secured UST or UST system or facility or property on which the UST or UST system is located are not held primarily to protect the security interest, unless the holder is required, in order to avoid liability under federal or state law, to make a higher bid, to obtain a higher offer, or to seek or obtain an offer in a different manner.

- (i) Fair consideration, in the case of a holder maintaining indicia of ownership primarily to protect a senior security interest in the UST or UST system or facility or property on which the UST or UST system is located, is the value of the security interest as defined in this section. The value of the security interest includes all debt and costs incurred by the security interest holder, and is calculated as an amount equal to or in excess of the sum of the outstanding principal (or comparable amount in the case of a lease that constitutes a security interest) owed to the holder immediately preceding the acquisition of full title (or possession in the case of a lease financing transaction) pursuant to foreclosure, plus any unpaid interest, rent, or penalties (whether arising before or after foreclosure). The value of the

security interest also includes all reasonable and necessary costs, fees, or other charges incurred by the holder incident to work out, foreclosure, retention, preserving, protecting, and preparing, prior to sale, the UST or UST system or facility or property on which the UST or UST system is located, re-lease, pursuant to a lease financing transaction (whether by a new lease financing transaction or substitution of the lessee), of an UST or UST system or facility or property on which the UST or UST system is located, or other disposition. The value of the security interest also includes environmental investigation costs (which could include a site assessment, inspection, and/or audit of the UST or UST system or facility or property on which the UST or UST system is located), and release response and corrective action costs incurred under sections 11-280.1-51 to 11-280.1-67 or any other costs incurred as a result of reasonable efforts to comply with any other applicable federal, state or local law or regulation; less any amounts received by the holder in connection with any partial disposition of the property and any amounts paid by the borrower (if not already applied to the borrower's obligations) subsequent to the acquisition of full title (or possession in the case of a lease financing transaction)

pursuant to foreclosure. In the case of a holder maintaining indicia of ownership primarily to protect a junior security interest, fair consideration is the value of all outstanding higher priority security interests plus the value of the security interest held by the junior holder, each calculated as set forth in this subsection.

- (ii) Outbids, rejects, or fails to act upon an offer of fair consideration means that the holder outbids, rejects, or fails to act upon within ninety days of receipt, a written, bona fide, firm offer of fair consideration for the UST or UST system or facility or property on which the UST or UST system is located received at any time after six months following foreclosure, as defined in section 11-280.1-210(c). A "written, bona fide, firm offer" means a legally enforceable, commercially reasonable, cash offer solely for the foreclosed UST or UST system or facility or property on which the UST or UST system is located, including all material terms of the transaction, from a ready, willing, and able purchaser who demonstrates to the holder's satisfaction the ability to perform. For purposes of this provision, the six-month period begins to run from the date that marketable title or deed has been issued, approved and recorded to the holder, and the holder has

obtained access to the UST, UST system, UST facility and property on which the UST or UST system is located, provided that the holder was acting diligently to acquire marketable title or deed and to obtain access to the UST or UST system, UST facility and property on which the UST or UST system is located. If the holder fails to act diligently to acquire marketable title or deed or to gain access to the UST or UST system, the six-month period begins to run from the date on which the holder first acquires either title to or possession of the secured UST or UST system, or facility or property on which the UST or UST system is located, whichever is later.

- (3) Actions that are not participation in management post-foreclosure. A holder is not considered to be participating in the management of an UST or UST system or facility or property on which the UST or UST system is located when undertaking actions under this chapter, provided that the holder does not otherwise participate in the management or daily operation of the UST or UST system as provided in sections 11- 280.1-210(a) and 11-280.1-230. Such allowable actions include, but are not limited to, release detection and release reporting, release response and corrective action, temporary or permanent closure of an UST or UST system, UST upgrading or replacement, and maintenance of corrosion protection. A holder who undertakes these actions must do so in compliance with the applicable requirements in this chapter. A holder may directly oversee these

§11-280.1-210

environmental compliance actions and voluntary environmental actions, and directly hire contractors to perform the work, and is not by such action considered to be participating in the management of the UST or UST system. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§§11-280.1-211 to 11-280.1-219 (Reserved).**

**§11-280.1-220 Ownership of an underground storage tank or underground storage tank system or facility or property on which an underground storage tank or underground storage tank system is located.**

Ownership of an UST or UST system or facility or property on which an UST or UST system is located. A holder is not an "owner" of a petroleum UST or UST system or facility or property on which a petroleum UST or UST system is located for purposes of compliance with the UST technical standards as defined in section 11-280.1-200(a), the UST release response and corrective action requirements under sections 11-280.1-51 to 11-280.1-67, and the UST financial responsibility requirements under sections 11-280.1-90 to 11-280.1-111, provided the person:

- (1) Does not participate in the management of the UST or UST system as defined in section 11-280.1-210; and
- (2) Does not engage in petroleum production, refining, and marketing as defined in section 11-280.1-200(b). [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)



**§§11-280.1-221 to 11-280.1-229 (Reserved).**

**§11-280.1-230 Operating an underground storage tank or underground storage tank system. (a)**

Operating an UST or UST system prior to foreclosure. A holder, prior to foreclosure, as defined in section 11-280.1-210(c), is not an "operator" of a petroleum UST or UST system for purposes of compliance with the UST technical standards as defined in section 11-280.1-200(a), the UST corrective action requirements under sections 11-280.1-51 to 11-280.1-67, and the UST financial responsibility requirements under sections 11-280.1-90 to 11-280.1-111, provided that the holder is not in control of or does not have responsibility for the daily operation of the UST or UST system.

(b) Operating an UST or UST system after foreclosure. The following provisions apply to a holder who, through foreclosure, as defined in section 11-280.1-210(c), acquires a petroleum UST or UST system or facility or property on which a petroleum UST or UST system is located.

- (1) A holder is not an "operator" of a petroleum UST or UST system for purposes of compliance with this chapter if there is an operator, other than the holder, who is in control of or has responsibility for the daily operation of the UST or UST system, and who can be held responsible for compliance with applicable requirements of this chapter.
- (2) If another operator does not exist, as provided for under paragraph (1), a holder is not an "operator" of the UST or UST system, for purposes of compliance with the UST technical standards as defined in section 11-280.1-200(a), the UST corrective action requirements under sections 11-280.1-51 to 11-280.1-67, and the UST financial responsibility requirements under

sections 11-280.1-90 to 11-280.1-111,  
provided that the holder:

- (A) Empties all of its known USTs and UST systems within sixty calendar days after foreclosure, or another reasonable time period specified by the department, so that no more than 2.5 centimeters (one inch) of residue, or 0.3 percent by weight of the total capacity of the UST system, remains in the system; leaves vent lines open and functioning; and caps and secures all other lines, pumps, manways, and ancillary equipment; and
  - (B) Empties those USTs and UST systems that are discovered after foreclosure within sixty calendar days after discovery, or another reasonable time period specified by the department, so that no more than 2.5 centimeters (one inch) of residue, or 0.3 percent by weight of the total capacity of the UST system, remains in the system; leaves vent lines open and functioning; and caps and secures all other lines, pumps, manways, and ancillary equipment.
- (3) If another operator does not exist, as provided for under paragraph (1), in addition to satisfying the conditions under paragraph (2), the holder must either:
- (A) Permanently close the UST or UST system in accordance with sections 11-280.1-71 to 11-280.1-74, except section 11-280.1-72(b); or
  - (B) Temporarily close the UST or UST system in accordance with the following applicable provisions of section 11-280.1-70:
    - (i) Continue operation and maintenance of corrosion protection in accordance with section 11-280.1-31;

- (ii) Report suspected releases to the department; and
  - (iii) Conduct a site assessment in accordance with section 11-280.1-72(a) if the UST system is temporarily closed for more than twelve months and the UST system does not meet the applicable system design, construction, and installation requirements in subchapter 2, except that the spill and overfill equipment requirements do not have to be met. The holder must report any suspected releases to the department. For purposes of this provision, the twelve-month period begins to run from the date on which the UST system is emptied and secured under paragraph (2).
- (4) The UST system can remain in temporary closure until a subsequent purchaser has acquired marketable title to the UST or UST system or facility or property on which the UST or UST system is located. Once a subsequent purchaser acquires marketable title to the UST or UST system or facility or property on which the UST or UST system is located, the purchaser must decide whether to operate or close the UST or UST system in accordance with applicable requirements in this chapter. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-36) (Imp: HRS §§342L-3, 342L-36)

**§§11-280.1-231 to 11-280.1-239 (Reserved) .**

SUBCHAPTER 10

OPERATOR TRAINING

**§11-280.1-240 General requirement for all UST systems.** All owners and operators of UST systems must ensure they have designated Class A, Class B, and Class C operators who meet the requirements of this subchapter. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-241 Designation of Class A, B, and C operators.** (a) UST system owners and operators must designate:

- (1) At least one Class A and one Class B operator for each UST or group of USTs at a facility; and
- (2) Each individual who meets the definition of Class C operator at the UST facility as a Class C operator.

(b) Separate individuals may be designated for each class of operator or an individual may be designated for more than one of the operator classes.

(c) Owners and operators shall submit written notice to the department identifying the Class A and Class B operators for each UST or tank system in use or temporarily out of use no later than thirty days after an operator assumes the operator's responsibilities as a Class A or Class B operator. The notification must include the name of each operator, the date training was completed, the name and address of each facility where the USTs or tank systems for which the operator has been designated is located, and written verification from a training program approved or administered by the department that the Class A and Class B operator for each UST or tank system has successfully completed operator

training in the operator's class. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-242 Requirements for operator training.**

UST system owners and operators must ensure Class A, Class B, and Class C operators meet the requirements of this section. Any individual designated for more than one operator class must successfully complete the required training program or comparable examination according to the operator classes in which the individual is designated.

- (1) Class A operators. Each designated Class A operator must either be trained in accordance with subparagraphs (A) and (B) or pass a comparable examination in accordance with paragraph (5).
  - (A) At a minimum, the training must teach the Class A operators about the purpose, methods, and function of:
    - (i) Spill and overfill prevention;
    - (ii) Release detection;
    - (iii) Corrosion protection;
    - (iv) Emergency response;
    - (v) Product and equipment compatibility and demonstration;
    - (vi) Financial responsibility;
    - (vii) Notification and permitting;
    - (viii) Temporary and permanent closure;
    - (ix) Reporting, recordkeeping, testing, and inspections;
    - (x) Environmental and regulatory consequences of releases; and
    - (xi) Training requirements for Class B and Class C operators.
  - (B) At a minimum, the training program must evaluate Class A operators to determine these individuals have the knowledge and skills to make informed decisions regarding compliance and determine

whether appropriate individuals are fulfilling the operation, maintenance, and recordkeeping requirements for UST systems in accordance with subparagraph (A).

- (2) Class B operators. Each designated Class B operator must either receive training in accordance with subparagraphs (A) and (B) or pass a comparable examination, in accordance with paragraph (5).
  - (A) At a minimum, the training program for Class B operators must teach the Class B operator about the purpose, methods, and function of:
    - (i) Operation and maintenance, including components of UST systems, materials of UST system components, and methods of release detection and release prevention applied to UST components;
    - (ii) Spill and overfill prevention;
    - (iii) Release detection and related reporting;
    - (iv) Corrosion protection;
    - (v) Emergency response;
    - (vi) Product and equipment compatibility and demonstration;
    - (vii) Reporting, recordkeeping, testing, and inspections;
    - (viii) Environmental and regulatory consequences of releases; and
    - (ix) Training requirements for Class C operators.
  - (B) At a minimum, the training program must evaluate Class B operators to determine these individuals have the knowledge and skills to implement applicable UST regulatory requirements in the field on the components of typical UST systems in accordance with subparagraph (A).
- (3) Class C operators. Each designated Class C operator must either: be trained by a Class

A or Class B operator in accordance with subparagraphs (A) and (B); complete a training program in accordance with subparagraphs (A) and (B); or pass a comparable examination, in accordance with paragraph (5).

- (A) At a minimum, the training program for the Class C operator must teach the Class C operators to take appropriate actions (including notifying appropriate authorities) in response to emergencies or alarms caused by spills or releases resulting from the operation of the UST system.
  - (B) At a minimum, the training program must evaluate Class C operators to determine these individuals have the knowledge and skills to take appropriate action (including notifying appropriate authorities) in response to emergencies or alarms caused by spills or releases from an underground storage tank system.
- (4) Training program requirements. Any training program must meet the minimum requirements of this section, must incorporate an evaluation of operator knowledge through written examination, a practical demonstration, or other reasonable testing methods acceptable to the department, and must be approved or administered by the department. An operator training program may consist of in-class or on-line instruction and may include practical exercises.
- (5) Comparable examination. A comparable examination must, at a minimum, test the knowledge of the Class A, Class B, or Class C operators in accordance with the requirements of paragraph (1), (2), or (3), as applicable. The acceptability of a comparable examination to meet the

requirements of this section is determined by the department. The department may accept operator training verification from other states if the operator training is deemed by the department to be equivalent to the requirements of this section. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-243 Timing of operator training.** (a)

An owner and operator must ensure that designated Class A, Class B, and Class C operators meet the requirements in section 11-280.1-242.

(b) Class A and Class B operators designated on or after July 15, 2018 must meet requirements in section 11-280.1-242 within thirty days of assuming duties.

(c) Class C operators designated after July 15, 2018 must be trained before assuming duties of a Class C operator. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-244 Retraining.** (a) Class A and class B operators shall be retrained every five years. Class C operators shall be retrained every three hundred sixty-five days.

(b) Class A and Class B operators of UST systems determined by the department to be out of compliance must complete a training program or comparable examination in accordance with requirements in section 11-280.1-242. The training program or comparable examination must be developed or administered by the department or an independent organization. At a minimum, the training must cover the area(s) determined to be out of compliance. An UST or tank system is out of compliance if the system:



- (1) Meets any of the delivery prohibition criteria outlined in section 11-280.1-429; or
  - (2) Is in significant violation of other requirements, such as temporary or permanent closure requirements, as determined by the director.
- (c) UST system owners and operators must ensure Class A and Class B operators are retrained as required in subsection (b) no later than thirty days from the date the department determines the facility is out of compliance, except in one of the following situations:
- (1) Class A and Class B operators take annual refresher training. Refresher training for Class A and Class B operators must cover all applicable requirements in section 11-280.1-242;
  - (2) The department, at its discretion, waives this retraining requirement for either the Class A or Class B operator or both. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-32) (Imp: HRS §§342L-3, 342L-32)

**§11-280.1-245 Documentation.** Owners and operators of underground storage tank systems must maintain a list of designated Class A, Class B, and Class C operators and maintain records verifying that training and retraining, as applicable, have been completed, in accordance with section 11-280.1-34 as follows:

- (1) The list must:
  - (A) Identify all Class A, Class B, and Class C operators currently designated for the facility; and
  - (B) Include names, class of operator trained, date assumed duties, date each completed initial training, and any retraining.

- (2) Records verifying completion of training or retraining must be a paper or electronic record for Class A, Class B, and Class C operators. The records, at a minimum, must identify name of trainee, date trained, operator training class completed, and list the name of the trainer or examiner and the training company name, address, and telephone number. Owners and operators must maintain these records for as long as Class A, Class B, and Class C operators are designated. The following requirements also apply to the following types of training:
- (A) Records from classroom or field training programs (including Class C operator training provided by the Class A or Class B operator) or a comparable examination must, at a minimum, be signed by the trainer or examiner;
  - (B) Records from computer based training must, at a minimum, indicate the name of the training program and web address, if Internet based; and
  - (C) Records of retraining must include those areas on which the Class A or Class B operator has been retrained.
- [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-7.5, 342L-32) (Imp: HRS §§342L-3, 342L-7.5, 342L-32)

**§§11-280.1-246 to 11-280.1-249 (Reserved) .**

SUBCHAPTER 11

(RESERVED) .

**§§11-280.1-250 to 11-280.1-299 (Reserved) .**

SUBCHAPTER 12

PERMITS AND VARIANCES

**§§11-280.1-300 to 11-280.1-322 (Reserved) .**

**§11-280.1-323 Permit required.** (a) No person shall install or operate an UST or tank system without first obtaining a permit from the director.

(b) The director shall approve an application for a permit only if the applicant has submitted sufficient information to the satisfaction of the director that the technical, financial, and other requirements of this chapter are or can be met and the installation and operation of the UST or tank system will be done in a manner that is protective of human health and the environment.

(c) A permit shall be issued only in accordance with chapter 342L, Hawaii Revised Statutes, and this chapter, and it shall be the duty of the permittee to ensure compliance with the law in the installation and operation of the UST or tank system.

(d) Issuance of a permit shall not relieve any person of the responsibility to comply fully with all applicable laws. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3)  
(Imp: HRS §§342L-3, 342L-31)

**§11-280.1-324 Application for a permit.** (a) Every application for a permit shall be submitted to the department on the "Application for an Underground

Storage Tank Permit" form prescribed by the director.

(b) A permit fee in accordance with section 11-280.1-335 shall accompany each application for a permit.

(c) The applicant shall submit sufficient information to enable the director to make a decision on the application. Information submitted shall include but not be limited to the following:

- (1) General information on involved parties, including the landowner, UST owner, and UST operator; location of the property (including TMK); and basic description of the UST or tank system;
- (2) Age, size, precise location within the property, and use of each UST;
- (3) Description of tanks, piping, ancillary equipment, spill and overflow prevention equipment, and release detection equipment;
- (4) Other information required in the form prescribed by the director; and
- (5) Other information as the department may require.

(d) Every application shall be signed by the owner and the operator and shall constitute an acknowledgment that the applicants assume responsibility for the installation and operation of the UST or tank system in accordance with this chapter and the conditions of the permit, if issued. Each signatory shall be:

- (1) In the case of a corporation, a principal executive officer of at least the level of vice president, or a duly authorized representative if that representative is responsible for the overall operation of the UST or tank system;
- (2) In the case of a partnership, a general partner;
- (3) In the case of a sole proprietorship, the proprietor; or
- (4) In the case of a county, state, or federal entity, either a principal executive officer, ranking elected official, or other

duly authorized employee. [Eff 7/15/18;  
comp 1/17/20; am and comp 7/8/21; comp  
] (Auth: HRS §§342L-3,  
342L-7.5, 342L-14) (Imp: HRS §§342L-4,  
342L-30, 342L-31)

**§11-280.1-325 Permit.** (a) Upon approval of an application for a permit to install and operate an UST or tank system, the director shall issue a permit for a term of five years except as noted in subsection (b).

(b) The owner or operator shall have one year from the issuance of the permit to install an UST or tank system. If the installation is not completed within one year, the permit expires and the owner or operator must apply for a new permit.

(c) The owner or operator must inform the department at least seven days prior to performing the actual installation. The information shall include the permit number, name and address of the UST or tank system, the contact person, the contact person's phone number, and date and time of actual installation.

(d) The owner or operator must notify the department within thirty days after the installation of the UST or tank system. The notification shall be submitted on the "Certification of Underground Storage Tank Installation" form prescribed by the director. If information submitted on the "Application for an Underground Storage Tank Permit" form has changed since the original application, the section of the certification form entitled "Changes to Original Installations Plans" must be completed and submitted. The certification of installation must certify compliance with the following requirements:

- (1) Installation of tanks and piping under section 11-280.1-20(f);
- (2) Cathodic protection of steel tanks and piping under section 11-280.1-20(b) and (c);
- (3) Financial responsibility under subchapter 8; and

§11-280.1-325

(4) Release detection under sections 11-280.1-41 and 11-280.1-42.

(e) The department, where practicable and appropriate, may issue one permit to the owner or operator of an UST system for the purpose of combining all USTs, piping, and any ancillary equipment constituting that UST system under one permit, irrespective of the number of individual USTs, so long as that UST system is part of one reasonably contiguous physical location. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ]  
(Auth: HRS §§342L-3, 342L-7.5) (Imp: HRS §§342L-4, 342L-31)

**§11-280.1-326 Permit renewals.** (a) On application, a permit may be renewed for a term of five years.

(b) A renewal fee in accordance with section 11-280.1-335 shall accompany each application for renewal of a permit.

(c) An application for a renewal shall be received by the department at least one hundred eighty days prior to the expiration of the existing permit and shall be submitted on the "Application for Renewal of an Underground Storage Tank Permit" form prescribed by the director. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-7.5, 342L-14) (Imp: HRS §§342L-4, 342L-31)

**§11-280.1-327 Action on complete permit application.** (a) The director need not act upon nor consider any incomplete application for a permit. An application shall be deemed complete only when:

(1) All required and requested information, including the application form, plans, specifications, and other information required by this subchapter have been submitted in a timely fashion;

- (2) All fees have been paid as prescribed in section 11-280.1-335; and
- (3) The director determines that the application is complete.

(b) The director shall approve, approve with conditions, or deny a complete application for a permit to install or operate an UST or tank system or a permit renewal, modification, or transfer, required under this chapter. [Eff 7/15/18; am and comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §§342L-4, 342L-31)

**§11-280.1-328 Permit conditions.** The director may impose conditions on a permit that the director deems reasonably necessary to ensure compliance with this chapter and any other relevant state requirement, including conditions relating to equipment, work practice, or operation. Conditions may include, but shall not be limited to, the requirement that devices for measurement or monitoring of regulated substances be installed and maintained and the results reported to the director, all costs and expenses to be borne by the applicant. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §§342L-4, 342L-31)

**§11-280.1-329 Modification of permit.** (a) The director may modify a permit if there is a change that requires a modification to an existing permit. Changes requiring a permit modification shall include but not be limited to:

- (1) The addition or removal of an UST from an UST system; and
  - (2) Any change to or modification of an UST or UST system which would otherwise place the existing UST or UST system out of compliance with this chapter or an existing permit.
- (b) An application for modification of a permit

shall be made in writing to the department and shall be accompanied by sufficient information on the planned renovation or modification to the UST or tank system to assist the director in making a determination as to whether the application for modification should be denied or granted.

(c) Applications for a permit modification shall be received by the department no later than sixty days prior to the occurrence of the event that prompted the application except that applications for change-in-service must be received by the department at least thirty days before the owner or operator begins the change-in-service. Applications shall be submitted on the "Application for an Underground Storage Tank Permit" form prescribed by the director.

(d) Owners and operators shall submit a permit application to add USTs or tank systems to an existing permit. If the director approves the addition, the existing permit shall be terminated, and a new permit shall be issued which covers the additional USTs as well as the already-permitted USTs. The term of the new permit shall be for the remaining term of the original permit. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §§342L-4, 342L-31)

**§11-280.1-330 Revocation or suspension of permit.** The director may revoke or suspend a permit if the director finds any one of the following:

- (1) There is a release or threatened release of regulated substances that the department deems to pose an imminent and substantial risk to human health or the environment;
- (2) The permittee violated a condition of the permit; or
- (3) The permit was obtained by misrepresentation, or failure to disclose fully all relevant facts. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp:



HRS §§342L-4, 342L-31)

**§11-280.1-331 Change in owner or operator for a permit.** (a) No permit to install, own, or operate an UST or tank system shall be transferable unless approved by the department. An application to transfer a permit from one owner to another owner must be signed by both the current owner and the prospective new owner. An application to transfer a permit from one operator to another operator must be made by the owner.

(b) The transferred permit will be effective for the remaining life of the original permit.

(c) An application for the transfer shall be received by the department at least thirty days prior to the proposed effective date of the transfer and shall be submitted on the "Application for Transfer of an Underground Storage Tank Permit" form prescribed by the director. [Eff 7/15/18; comp 1/17/20; am and comp 7/8/21; comp ] (Auth: HRS §342L-3)  
(Imp: HRS §§342L-4, 342L-30, 342L-31)

**§11-280.1-332 Variances allowed.** Provisions of chapter 342L, Hawaii Revised Statutes, and this chapter relating to USTs or tank systems which are more stringent than Title 40, part 280 of the Code of Federal Regulations, published by the Office of the Federal Register, as amended as of July 1, 2017, may be varied by the director in accordance with sections 342L-5 and 342L-6, Hawaii Revised Statutes, and this chapter. No variance may be less stringent than the federal requirements. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §342L-5)

**§11-280.1-333 Variance applications.** (a) An

§11-280.1-333

application for a variance shall be submitted to the department on the "Application for an Underground Storage Tank Variance" form prescribed by the director.

(b) A variance fee in accordance with section 11-280.1-335 shall accompany each application for a variance.

(c) Every application shall be signed by the owner and operator, and the signature shall be by one of the following:

- (1) In the case of a corporation, by a principal executive officer of at least the level of vice president, or a duly authorized representative if that representative is responsible for the overall operation of the UST or tank system;
- (2) In the case of a partnership, by a general partner;
- (3) In the case of a sole proprietorship, by the proprietor; or
- (4) In the case of a county, state, or federal entity, by a principal executive officer, ranking elected official, or other duly authorized employee.

(d) The director shall approve, approve with conditions, or deny a complete application for a variance or variance renewal or modification as required under this chapter and sections 342L-5 and 342L-6, Hawaii Revised Statutes. The director shall notify the applicant of the director's decision, within one hundred eighty days of receipt of a complete application. Otherwise, a complete application is deemed approved on the one hundred eightieth day after it is received by the department.

[Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp  
] (Auth: HRS §§342L-3, 342L-7.5,  
342L-14) (Imp: HRS §§342L-5, 342L-6)

**§11-280.1-334 Maintenance of permit or variance.**

(a) Permits and variances, including application

records, shall be maintained at the location of the UST or tank system for which the permit was issued and shall be made available for inspection upon request of any duly authorized representative of the department.

(b) No person shall wilfully deface, alter, forge, counterfeit, or falsify any permit or variance. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §§342L-3, 342L-7.5) (Imp: HRS §§342L-4, 342L-7, 342L-31)

**§11-280.1-335 Fees.** (a) Every applicant for a permit or a variance, or applicant for modification or renewal of a permit or variance, or applicant for a transfer of a permit, shall pay the applicable fees as set forth below:

Type of Application	Permit	Variance
Permit or variance application	\$300	\$400
Application to modify	\$200	\$300
Application for renewal	\$100	\$200
Application for transfer	\$50	NA

(b) Fees shall be submitted with the application and are nonrefundable.

(c) Fees shall be made payable to the State of Hawaii.

(d) If more than one type of application is combined, the highest applicable fee will be assessed. However, a permit application and a variance application shall not be combined under one fee. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §342L-14)

§11-280.1-421

**§§11-280.1-336 to 11-280.1-399 (Reserved) .**

SUBCHAPTER 13

ENFORCEMENT

**§§11-280.1-400 to 11-280.1-420 (Reserved) .**

**§11-280.1-421 Purpose.** The purpose of this subchapter is to create an enforcement program that facilitates the effective and expeditious resolution of violations of chapter 342L, Hawaii Revised Statutes, and this chapter. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §§342L-7, 342L-8, 342L-10)

**§11-280.1-422 Field citations.** (a) Field citations may be issued for violations of chapter 342L, Hawaii Revised Statutes, and this chapter that the department deems appropriate for resolution through the issuance of a field citation. Nothing in this section requires the department to elect one enforcement mechanism over another and the decision to proceed with one course of action over, or in conjunction with, another is within the discretion of the director.

(b) The field citation is an offer to settle an allegation of noncompliance with this chapter. If the owner or operator declines to accept the department's offer to settle within the time period set forth in the field citation, the department may bring administrative or civil enforcement action under

chapter 342L, Hawaii Revised Statutes.

(c) The field citation shall set forth sufficient facts to notify the recipient of the alleged violations, the applicable law, the proposed settlement amount, and the time period during which to respond.

(d) By returning the signed settlement agreement attached to the field citation and payment of the proposed settlement amount to the department, the owner or operator will be deemed to have accepted the terms and conditions of the settlement offer.

(e) By signing the settlement agreement, the owner or operator waives his or her right to a contested case hearing pursuant to chapter 91, Hawaii Revised Statutes. [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §§342L-7, 342L-8, 342L-10)

**§§11-280.1-423 to 11-280.1-428 (Reserved).**

**§11-280.1-429 Delivery, deposit, and acceptance prohibition.** (a) No person shall deliver to, deposit into, or accept a regulated substance into an UST or tank system that has been identified by the department as ineligible for delivery, deposit, or acceptance.

(b) An UST or tank system shall be identified by the department as ineligible for delivery, deposit, or acceptance by placement of a tag or other notice of ineligibility onto the fill pipe of the ineligible UST or tank system. If an owner or operator is not present at the facility at the time the underground storage tank is identified as ineligible, the department may notify an employee at the facility at the time of identification in lieu of the owner or operator.

(c) No person shall remove, tamper with, destroy, or damage a tag or other notice of ineligibility affixed to any UST or tank system unless

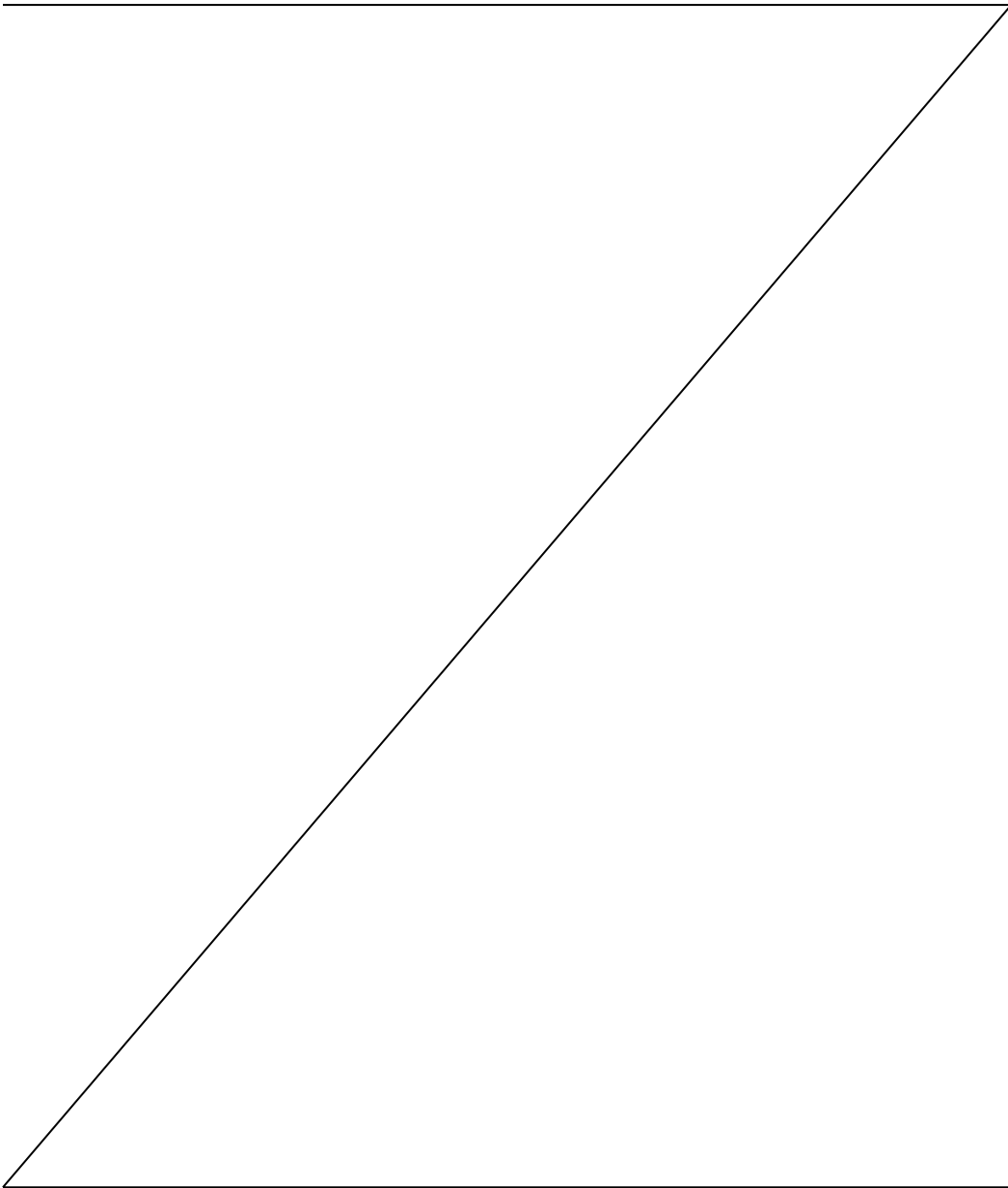
authorized to do so by the department. Removal of a tag or other notice of ineligibility by the department or person authorized by the department shall occur only after the department confirms that the conditions giving rise to the delivery prohibition have been corrected to the department's satisfaction. The department shall make this determination either at a hearing, if one is requested in accordance with this section, or as soon as practicable.

(d) Pursuant to this section, a tag or other notice of ineligibility may immediately be affixed to the fill pipe of an UST or tank system upon finding by the department of any of the following:

- (1) Operating without a permit issued by the department;
- (2) Operating inconsistently with one or more conditions of a permit issued by the department;
- (3) Required spill prevention equipment is not installed or properly functioning or maintained;
- (4) Required overfill protection equipment is not installed or properly functioning or maintained;
- (5) Required release detection equipment is not installed or properly functioning or maintained;
- (6) Required corrosion protection equipment is not installed or properly functioning or maintained;
- (7) Failure to maintain financial responsibility; or
- (8) Failure to protect a buried metal flexible connector from corrosion.

(e) An owner or operator of an UST or tank system designated by the department to be ineligible shall be provided a hearing to contest the department's determination of ineligibility within forty-eight hours of the department's receipt of a written request for a hearing by the owner or operator of the ineligible UST or tank system. The hearing shall modify or affirm the department's determination

of ineligibility and shall be conducted in accordance with chapter 91, Hawaii Revised Statutes, and the department's rules of practice and procedure." [Eff 7/15/18; comp 1/17/20; comp 7/8/21; comp ] (Auth: HRS §342L-3) (Imp: HRS §342L-32.5)



2. Material, except source notes and other notes, to be repealed is bracketed and stricken. New material, except source notes and other notes, is underscored.

3. Additions to update source notes and other notes to reflect amendments to sections are not bracketed, struck through, or underscored.

4. These amendment to and compilation of chapter 11-280.1, Hawaii Administrative Rules, shall take effect ten days after filing with the Office of the Lieutenant Governor.

I certify that the foregoing are copies of the rules, drafted in the Ramseyer format pursuant to the requirements of section 91-4.1, Hawaii Revised Statutes, which were adopted on **ADOPTION DATE** and filed with the Office of the Lieutenant Governor.

---

Kenneth S. Fink, MD, MGA, MPH  
Director of Health

APPROVED AS TO FORM:

---

Wade H. Hargrove III  
Deputy Attorney General



## **IV. Administrative Matters**

### **A. Update on the Board's Upcoming Advocacy Activities and Programs in accordance with the Board's Powers under Section 201M-5, Hawaii Revised Statutes (HRS)**

1. Discussion on the Business Revitalization Taskforce's December 10, 2024 meeting pursuant to Act 142 (Sessions Law Hawaii 2024, Senate Bill 2974 Relating to Economic Development) – Mandates that DBEDT establish a task force in order to identify methods to improve Hawaii's general economic competitiveness and business climate, including the mitigations of regulatory tax burdens – *No Attachment*
2. Review and Update of Board's "Discussion Leader Assignments" for the State and County Agencies' Hawaii Administrative Rules
3. Review of the Board's 2023-2024 Strategic Goals and Discussion and Action on Upcoming 3-4 Year Plan
4. Update and Discussion on Becker Communications Inc., regarding the Board's Small Business Outreach – *No Attachment*
5. Presentations to Industry Associations – *No Attachment*
6. Staff's Small Business Outreach – *No Attachment*

# DISCUSSION LEADER ASSIGNMENTS

(SBRRB / SBRRB / Members / DiscussionLeaderAssignments 24-25)

## **1. Office of the Governor** ..... <http://governor.hawaii.gov>

Address: Governor Josh Green, M.D.  
Executive Chambers  
State Capitol  
Honolulu, HI 96813

Phone: (808) 586-0034  
Fax: (808) 586-0006

**Discussion Leader: Jonathan Shick**  
**Back-up Discussion Leader: Mary Albitz**

## **2. Office of the Lieutenant Governor** ..... <http://ltgov.hawaii.gov>

Address: Lieutenant Governor Sylvia Luke  
State Capitol, Fifth Floor  
Honolulu, HI 96813

Phone: **Oahu/** (808) 586-0255  
**Maui/** 984-2400 ext. 60255  
**Hawaii/** 974-4000 ext. 60255  
**Kauai/** 274-3141 ext. 60255  
**Molokai/Lanai/** 1(800) 468-4644 ext. 60255  
Fax: (808) 586-0231

**Discussion Leader: Mary Albitz**  
**Back-up Discussion Leader: Sanford Morioka**

## **3. Department of Accounting & General Services** ..... <http://ags.hawaii.gov>

Address: Keith Regan, Comptroller  
Kalanimoku Building  
1151 Punchbowl Street  
Honolulu, HI 96813

Phone: (808) 586-0400  
Fax: (808) 586-0775  
Email: dags@hawaii.gov

**Discussion Leader: Mark Ritchie**  
**Back-up Discussion Leader: Mary Albitz**

## **4. Department of Agriculture** ..... <http://hdoa.hawaii.gov>

Address: Sharon Hurd, Chairperson  
Board of Agriculture  
1428 South King Street  
Honolulu, HI 96814

Phone: (808) 973-9550  
Fax: (808) 973-9613  
Email: hdoa.info@hawaii.gov

**Discussion Leader: Nikki Ige**  
**Back-up Discussion Leader: James Kimo Lee**

## **5. Department of the Attorney General** ..... <http://ag.hawaii.gov>

Address: Anne Lopez, Attorney General  
Hale Auhau  
425 Queen Street  
Honolulu, HI 96813

Phone: (808) 586-1282  
Fax: (808) 586-1239

**Discussion Leader: Nikki Ige**  
**Back-up Discussion Leader: Robert Cundiff**

**6. Department of Budget & Finance ..... <http://budget.hawaii.gov>**

Address: Luis Salaveria, Director Phone: (808) 586-1518  
P.O. Box 150 Fax: (808) 586-1976  
Honolulu, HI 96810 Email: HI.BudgetandFinance@hawaii.gov

**Discussion Leader: Mark Ritchie**  
**Back-up Discussion Leader: Garth Yamanaka**

**7. Public Utilities Commission..... <http://puc.hawaii.gov>**

Address: Leo R. Asuncion, Jr., Chair Phone: (808) 586-2020  
Kekuanaoa Building Fax: (808)586-2066  
465 South King Street, Room 103 Email: puc@hawaii.gov  
Honolulu, HI 96813

**Discussion Leader: Tessa Gomes**  
**Back-up Discussion Leader: Jonathan Shick**

**8. Department of Business, Eco Dev. & Tourism..... <http://dbedt.hawaii.gov>**

Address: James Kunane Tokioka, Director Phone: (808) 586-2355  
P.O. Box 2359 Fax: (808) 586-2377  
Honolulu, HI 96804 Email: dbedt.director@hawaii.gov

**Discussion Leader: Robert Cundiff**  
**Back-up Discussion Leader: Tessa Gomes**

**9. Department of Commerce & Consumer Affairs..... <http://cca.hawaii.gov>**

Address: Nadine Ando, Director Phone: (808) 586-2850  
335 Merchant Street Fax: (808) 586-2856  
Honolulu, HI 96813 Email: dcca@dcca.hawaii.gov

**Discussion Leader: Tessa Gomes**  
**Back-up Discussion Leader: Mary Albitz**

**10. Department of Defense..... <http://dod.hawaii.gov>**

Address: Major General Kenneth Hara, Phone: (808) 733-4246  
Office of the Adjutant General Fax: (808) 733-4499  
3949 Diamond Head Road  
Honolulu, HI 96816

**Discussion Leader: Jonathan Shick**  
**Back-up Discussion Leader: Mark Ritchie**

**11. Department of Education..... <http://hawaiipublicschools.org>**

Address: Keith Hayashi, Superintendent  
1390 Miller Street  
Honolulu, HI 96813

Phone: (808) 586-3230  
Fax: (808) 586-3314  
Email: doe\_info@hawaiidoe.org

**Discussion Leader: Robert Cundiff**  
**Back-up Discussion Leader: TBD**

**12. Department of Hawaiian Home Lands..... <http://dhhl.hawaii.gov>**

Address: Kali Watson, Chairperson  
P.O. Box 1879  
Honolulu, HI 96805

Phone: (808) 620-9501  
Fax: (808) 620-9529  
Email: dhhl.hawaii@gmail.com

**Discussion Leader: James Kimo Lee**  
**Back-up Discussion Leader: Garth Yamanaka**

**13. Department of Health..... <http://health.hawaii.gov>**

Address: Dr. Kenneth Fink, MD, Director  
1250 Punchbowl Street  
Honolulu, HI 96813

Phone: (808) 586-4410  
Fax: (808) 586-4368  
Email: webmail@doh.hawaii.gov

**Discussion Leader: Sanford Morioka**  
**Back-up Discussion Leader: Mary Albitz**

**14. Department of Human Resources Development..... <http://hrd.hawaii.gov>**

Address: Brenna Hashimoto, Director  
235 South Beretania Street, Suite 1400  
Honolulu, HI 96813

Phone: (808) 587-1100  
Fax: (808) 587-1106  
Email: dhrd@hawaii.gov

**Discussion Leader: Sanford Morioka**  
**Back-up Discussion Leader: TBD**

**15. Department of Human Services..... <http://humanservices.hawaii.gov>**

Address: Ryan Yamane, Director  
P.O. Box 339  
Honolulu, HI 96809-0339

Phone: (808) 586-4993  
Fax: (808) 586-4890  
Email: dhs@dhs.hawaii.gov

**Discussion Leader: Garth Yamanaka**  
**Back-up Discussion Leader: Sanford Morioka**

**16. Department of Labor & Industrial Relations..... <http://labor.hawaii.gov>**

Address: Jade Butay, Director  
830 Punchbowl Street  
Honolulu, HI 96813

Phone: (808) 586-8844  
Fax: (808) 586-9099  
Email: [dlir.director@hawaii.gov](mailto:dlir.director@hawaii.gov)

**Discussion Leader: Mary Albitz**  
**Back-up Discussion Leader: Tessa Gomes**

**17. Department of Land and Natural Resources..... <http://dlnr.hawaii.gov>**

Address: Dawn Chang, Chairperson  
Kalanimoku Building  
1151 Punchbowl Street  
Honolulu, HI 96813

Phone: (808) 587-0401  
Fax: (808) 587-0390  
E-mail: [dlnr@hawaii.gov](mailto:dlnr@hawaii.gov)

**Discussion Leader: Jonathan Shick**  
**Back-up Discussion Leader: TBD**

**18. Department of Public Safety..... <http://dps.hawaii.gov>**

Address: Tommy Johnson, Director  
919 Ala Moana Boulevard, 4<sup>th</sup> Floor  
Honolulu, HI 96814

Phone: (808) 587-1288  
Fax: (808) 587-1282  
Email: [psd.office.of.the.director@hawaii.gov](mailto:psd.office.of.the.director@hawaii.gov)

**Discussion Leader: Jonathan Shick**  
**Back-up Discussion Leader: Nikki Ige**

**19. Department of Taxation..... <http://tax.Hawaii.gov>**

Address: Gary Suganuma, Director  
P.O. Box 259  
Honolulu, HI 96809-0259

Phone: (808) 587-1540  
Fax: (808) 587-1560  
Email: [Tax.Directors.Office@hawaii.gov](mailto:Tax.Directors.Office@hawaii.gov)

**Discussion Leader: Garth Yamanaka**  
**Back-up Discussion Leader: Nikki Ige**

**20. Department of Transportation..... <http://hidot.hawaii.gov>**

Address: Ed Sniffen, Director  
AliiAIMoku Building  
869 Punchbowl Street, Room 509  
Honolulu, HI 96813

Phone: (808) 587-2150  
Fax: (808) 587-2167

**Discussion Leader: James Kimo Lee**  
**Back-up Discussion Leader: Sanford Morioka**

**21. University of Hawaii..... <http://www.hawaii.edu>**

Address: David Lassner, President  
Bachman Hall, Room 202  
2444 Dole Street  
Honolulu, HI 96822

Phone: (808) 956-7651  
Email: david@hawaii.edu

Address: Lee Putnam, Chair, Board of Regents  
Bachman Hall, Room 209  
2444 Dole Street  
Honolulu, HI 96822

Phone: (808) 956-8213  
Fax: (808) 956-5156  
Email: bor@hawaii.edu

**Discussion Leader: Jonathan Shick**  
**Back-up Discussion Leader: Mark Ritchie**

**22. City and County of Honolulu..... <http://www.honolulu.gov/>**

Address: **Rick Blangiardi, Mayor**  
530 South King Street, Room 300  
Honolulu, HI 96813

Phone: (808) 768-4141

**Discussion Leader: Jonathan Shick**  
**Back-up Discussion Leader: Tessa Gomes**

**23. County of Maui..... <https://www.mauicounty.gov/>**

Address: **Richard T. Bissen, Jr., Mayor**  
200 S. High St.  
Kalana O Maui Bldg 9th Fl.  
Wailuku, HI 96793

Phone: (808) 270-7855

**Discussion Leader: Mary Albitz**  
**Back-up Discussion Leader: James Kimo Lee**

**24. County of Hawai'i..... <https://www.hawaiicounty.gov/>**

Address: **Mitch Roth, Mayor**

Phone: (808) 961-8211

**East Hawai'i**  
25 Aupuni Street  
Hilo, HI 96720

**West Hawai'i**  
74-5044 Ane Keohokalole Highway  
Bldg C  
Kailua-Kona, HI 96740

Phone: (808) 323-4444

**Discussion Leader: Garth Yamanaka**  
**Back-up Discussion Leader: James Kimo Lee**

25. County of Kaua'i.....<https://www.kauai.gov/Mayor>

Address: **Derek S.K. Kawakami, Mayor**  
4444 Rice St., Suite 235  
Lihue, HI 96766

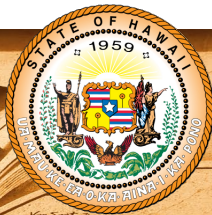
Phone: (808) 241-4900  
Email:mayor@kauai.gov

**Discussion Leader: Nikki Ige**  
**Back-up Discussion Leader: TBD**

# SBRRB Strategic Goal Discussion

January 2023

Small Business Regulatory Review Board

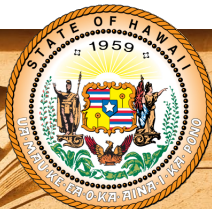




# SBRRB Strategic Discussion

---

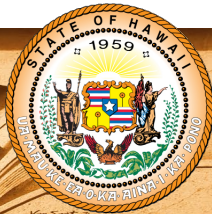
- Where Are We Now?
- What do We Want to Accomplish?
  - Awareness
  - Effectiveness
  - Specific Goals



# SBRRB Strategic Discussion

---

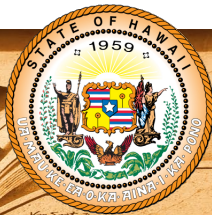
- Improved Awareness (Outreach)
  - Media & Social Media Coverage
  - Letter to Industry Associations
  - Association Meetings
  - SBRRB Brochure
  - SBRRB Presentation
  - State/County Agency Meetings
  - Strategic Event Attendance
  - Other Thoughts?



# Improved Awareness

---

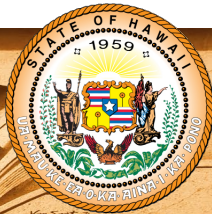
- Media Coverage
  - ThinkTech Hawaii Interview
  - Akaku-Maui Community Media
  - Other Thoughts?
- Social Media Coverage
  - Facebook & Instagram postings



# Improved Awareness

---

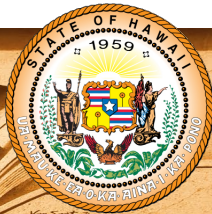
- Send Letter to Industry Associations
  - Educate & Promote SBRRB
  - Ask for Meeting and/or Presentation to Members
- Review List of Associations & Add Others as Needed (This list will be sent separately and not be reviewed as part of agenda)



# Improved Awareness

---

- Association Meetings
  - Update List of Associations
  - Develop/Update Talking Points & Material for Meeting
  - Attend Meeting with Association Leaders
  - Attend Meeting with Association Members

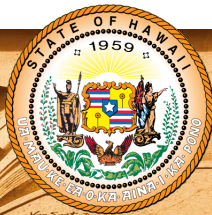


# Improved Awareness

---

- SBRRB Brochure
  - Recently updated
  - Thoughts on Improvements?

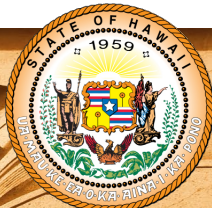
Small Business Regulatory Review Board



# Improved Awareness

---

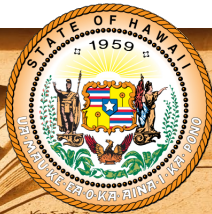
- SBRRB Presentation
  - Recently Updated
  - Agree with Vision/Mission/Purpose?
  - Other Thoughts?



# Improved Awareness

---

- State/County Agency Meetings
  - Where Are We?
    - Review Matrix
  - Plan Moving Forward
    - Review Discussion Leader Assignments
    - Schedule Meetings



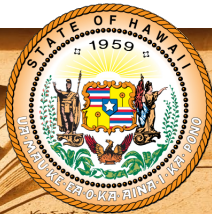


# Improved Awareness

---

- Strategic Event Attendance
  - Maui SBA Event
  - Oahu Small Business Events

Small Business Regulatory Review Board

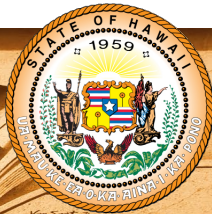


# Improved Awareness

---

- Other Thoughts?

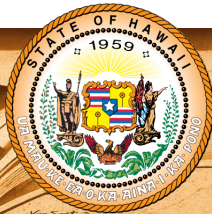
Small Business Regulatory Review Board



# SBRRB Strategic Discussion

---

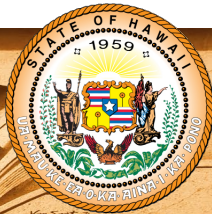
- Improved Effectiveness
  - Achieved Full Board Membership
  - Continue State/County Agency Meetings
  - Better Use of Improved Website
  - Meetings with Industry Associations
  - Other Thoughts?



# Improved Effectiveness

---

- State/County Agency Meetings
  - Educate/Promote SBRRB
  - Rule Making Process
    - Stakeholder Involvement (small business)
    - Consider Small Business Impacts
    - Open to Input & Change

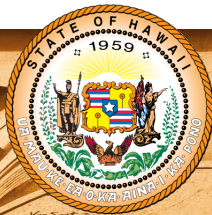


# Improved Effectiveness

---

- Regulation for Review Process
  - Convenient
    - Website Access & Submission
  - ProActive
  - Specific to Rule & Impact
  - Suggest Change
  - SBRRB can Facilitate

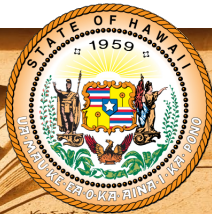
Small Business Regulatory Review Board



# Improved Effectiveness

---

- Meetings with Industry Associations
  - Educate & Promote SBRRB
  - How We Can Help?
  - How You Can Help Us?

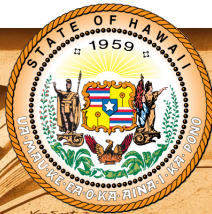


# Improved Effectiveness

---

- Other Thoughts?

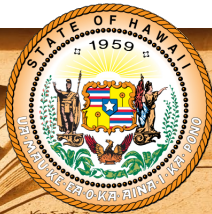
Small Business Regulatory Review Board



# 3-5 Year Goals

---

- Improved Awareness & Effectiveness
  - Meeting with Agency & Counties
    - 6 meetings per year
  - Presentations to Industry Associations
    - 3 presentations per year
  - Social Media Utilization
    - Minimum 1 posting per week
    - 10% Subscription increase annually
  - Website Utilization
    - % hits increase





# 3-5 Year Goals

---

- Improved Awareness & Effectiveness
  - Maintain Full Board Status
    - 11 Members at all times
  - Board Meeting on a Neighbor Island
    - Once annually

Small Business Regulatory Review Board

