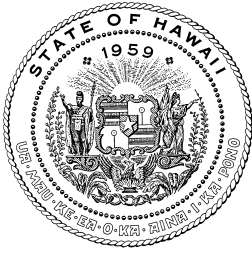


Small Business Regulatory Review Board Meeting
September 19, 2024
10:00 a.m.



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.sbrrb.info@hawaii.gov
Website: sbrrb.hawaii.gov

Tel: 808 798-0737

AGENDA

Thursday, September 19, 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 884 0077 6199 Passcode 956244

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.sbrrb.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, September 18, 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 \(hawaii.gov\)](#). 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.

I. Call to Order

II. Approval of August 15, 2024 Meeting Minutes

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

Mark Ritchie for
Director, DBEDT Voting Ex Officio

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, Chapter 3, **Rules Relating to Industrial Wastewater Discharge Local Limits**, promulgated by Department of Environmental Services – City and County of Honolulu – *Discussion Leader – Chair Jonathan Shick*

IV. New Business

- A. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Chapter 82, **Licenses and Permits, General Provisions**, Rule Section 3-82-38.15, **Unlawful Discrimination**, promulgated by City and County of Honolulu - Liquor Commission – *Discussion Leader – Chair Jonathan Shick*
- 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 – *Discussion Leader – Garth Yamanaka*
- 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 – Garth Yamanaka*

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. Re-review and Update of Board’s “Discussion Leader Assignments” for the State and County Agencies’ Hawaii Administrative Rules
 - 2. Update and Discussion on Becker Communications Inc., regarding the Board’s Small Business Outreach
 - 3. Presentations to Industry Associations
 - 4. Staff’s Small Business Outreach

- VI. **Next Meeting:** Thursday, October 17, 2024 at 10:00 a.m., held via Zoom and at Leiopapa A Kamehameha Building – State Office Tower, Conference Room 405, Honolulu, HI 96813

VII. Adjournment

If you need an auxiliary aid/service or other accommodation due to a disability, contact Jet’aime Ariola at 808 798-0737 and 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 August 15, 2024 Meeting Minutes

Small Business Regulatory Review Board

MEETING MINUTES - DRAFT
August 15, 2024

ZOOM Meeting Recording

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

MEMBERS PRESENT:

- Jonathan Shick, Chair
- Mary Albitz, Vice Chair
- Sanford Morioka, 2nd Vice Chair
- Robert Cundiff
- James (Kimo) Lee
- Tessa Gomes
- Nikki Ige
- Mark Ritchie
- Garth Yamanaka

ABSENT MEMBERS:

STAFF: DBEDT
Jet'aime Ariola

Office of the Attorney General
Alison Kato

II. **APPROVAL OF July 26, 2024 MINUTES**

Vice Chair Mary Albitz motioned to approve the July 26, 2024 meeting minutes, as presented. Robert Cundiff seconded the motion, and the Board members unanimously agreed.

III. **NEW BUSINESS**

A. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Subchapter 4, Petitions for Intervention, promulgated by Kauai Planning Department (KPD) – County of Kauai

Discussion leader Nikki Ige introduces Jodi Higuchi Sayegusa, Deputy Director from the Kauai Planning Department (KPD), to discuss the proposed changes to the rules. Ms. Sayegusa explained that the Department of Planning will be coming back for various rules, both administratively and to implement certain ordinance updates. The first rules that needed to be focused on were internal departmental rules and one of the first rules that needed to be amended are the Planning Commission’s rules of practice and procedures.

Ms. Sayegusa stated that the rule change rose to the top because of litigation that was pending and became a pressing issue. KPD is faced with a lot of requests for intervention, which may be used as tactics against development rather than legitimate concerns. Some requests have tenuous relation to an actual injury. KPD has been working with their attorney's office, who revealed some updates to the law that require amendments to this chapter.

KPD believes the amendments clarify who may qualify to intervene in zoning permit decisions before the Planning Commission. Also, the amendment clarifies that intervention must be decided upon prior to the initiation of the public hearing for zoning permits. These amendments should result in a reduction on the impact to zoning permit applicants including small businesses as well as allow clarity for petitioners who seek to intervene.

The rules could impact small businesses to the extent small businesses are impacted by zoning permit applications and wish to be able to become a party/intervenor to advocate for their interests. In addition, small businesses may be impacted when third party intervenors wish to become involved in permit decision involving small businesses. The filing fee for a petition to intervene will increase from \$25 to a proposed \$300. Indirectly, the amendments will result in cost savings with greater clarity on who or how to file for petitions to intervene. Comparison with other jurisdictions (Maui has a \$828 petition filing fee) and a rough calculation of an average of over \$900 to process, file, distribute, and hear petitions to intervene between staff and Planning Commission.

Mr. Ritchie seeks clarification on the legal standing and potential harm related to a case. Mr. Ritchie is interested in understanding how a small business might be impacted by regulatory decisions and whether their legal counsel could be affected. Ms. Sayegusa explains that previously, to intervene legally, one had to prove a specific and distinguishable interest—either direct ownership, proximity to the land, or a unique concern not shared by the public. Ms. Sayegusa provides an example of how an environmental concern, such as dust from a nearby manufacturing business, could justify intervention if it directly affects the individual's property.

Ms. Ige discusses the need for checks and balances regarding activist groups filing petitions to intervene in cases. She notes that the low cost of filing can lead to excessive and potentially disruptive interventions, which can delay permit approvals for small businesses. She states that clarifying the rules can help ensure that petitions are relevant and more efficiently handled.

Mr. Ritchie then asks about the average permitting time on Kauai, indicating interest in understanding the impact of these issues on local permit processes. Ms. Sayegusa acknowledges the concern, highlighting that addressing the housing crisis is a priority for the county and provides an overview of permit processing times. For standard permits, if the application is complete, the turnaround is typically about three months. For discretionary permits handled by the Planning Commission, the process is longer, usually around one month, but can extend to one to three years if interventions occur. She also mentioned efforts to improve efficiency by collaborating with various departments like public works and engineering.

Mr. Yamanaka raises a concern about fees collected from permits being deposited into the general fund, suggesting it might be more effective to keep the funds within the department for better tracking and allocation. Ms. Sayegusa responds that currently, the department only retains funds for enforcement purposes and acknowledges the fees are generally low. She suggests that updating the fees to reflect current needs could be beneficial, as it would help with budgeting for additional staff and resources. Mr. Yamanaka agrees that the fees may be too low to adequately cover the costs of processing permits and supporting staff.

Ms. Sayegusa explains that the department only retains fees in a special fund for enforcement purposes. Other fees go to the General Fund. She mentions that current fees are low and that updating them might be necessary to better reflect today's needs, which would impact the budget for more staff. Mr. Yamanaka suggests that keeping fees separate from the General Fund might improve monitoring and efficiency. He also inquires about a non-refundable filing fee for petitions, questioning whether it should be reimbursed if a petition is denied. Ms. Sayegusa clarifies that the fee is non-refundable because administrative costs are incurred regardless of the petition's outcome.

Mr. Yamanaka suggests that increasing the fee for filing petitions and making it refundable could help deter non-valid interventions while still allowing legitimate concerns to be addressed. Mr. Cundiff supports this idea, emphasizing that a low fee can lead to numerous frivolous petitions, which delay the process and negatively impact small businesses. Both members propose that a higher fee might discourage unnecessary delays, but also suggest considering whether the fee should be refundable based on the validity of the intervention. Mr. Yamanaka adds that a balance is needed to avoid delays, which are costly for everyone involved.

Mark Ritchie motioned to pass the rules on to public hearing. Second Vice Chair Sanford Morioka seconded the motion, and the Board members unanimously agreed.

IV. OLD BUSINESS

- A. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 19 Subtitle 5 Motor Vehicle Safety Office, Chapter 152 State Highway Enforcement Program, promulgated by Department of Transportation

Although there is no apparent impact on small business, one potential impact may be, for example, if a landscaping company performing work on the highway is parked on the side of the highway and receives a violation for doing so. It was indicated that the new rule was prompted by alleged problems on the Island of Kauai where cars were illegally parked along state highways, specifically at state parks.

Ms. Laura Manuel, DOT's Highway Safety Specialist, was having technical difficulties and unable to unmute herself. She indicated to discussion leader Mr. James Lee that there were four attendees with no comments at the public hearing. The board members thanked her for attempting to log in and participate in the meeting.

Robert Cundiff made a motion to pass the rules on to the Governor for adoption. Mark 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. Review and Update of Board's "Discussion Leader Assignments" for the State and County Agencies' Hawaii Administrative Rules

Chair Shick expressed that most of the TBD 's are just backup discussion leaders, so the following changes to the discussion leader assignments were discussed:

- Office of the Governor – Discussion Leader Chair
- Office of the Lieutenant Governor – Back-up Discussion Leader Sanford Morioka
- Department of Agriculture – Discussion Leader Nikki Ige
- Department of Attorney – Discussion Leader Nikki Ige
- Department of Business, Economic Development & Tourism – Back-up Discussion Leader – Tessa Gomes
- Department of Education – Discussion Leader Robert Cundiff
- Department of Human Services – Discussion Leader Garth Yamanaka
- Department of Public Safety – Back-up Discussion Leader Nikki Ige
- Department of Taxation -- Back-up Discussion Leader Nikki Ige
- University of Hawaii -- Discussion Leader Chair
- County of Kaua'i -- Discussion Leader Nikki Ige

Mr. Cundiff motioned to adjust the discussion leader assignments to reflect the listed changes. Chair Shick seconded and the Board members unanimously agreed.

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

DBEDT staff has a meeting scheduled with Becker representatives on September 26th to discuss upcoming PR initiatives. Mr. Ritchie suggested a meeting amongst DBEDT staff in the beginning of September to discuss examples Becker has done for other divisions.

3. Presentations to Industry Associations

No new updates were reported.

4. Staff's Small Business Outreach

Ms. Ariola will be attending the AI and Cloud Innovation Summit at the Hawaii Convention Center on August 21st. The summit will be hosted by DBEDT.

- VI. **NEXT MEETING** – Thursday, September 19, 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.
- VII. **ADJOURNMENT** – Mark Ritchie motioned to adjourn the meeting and Robert Cundiff seconded the motion; the meeting adjourned at 11:03 a.m.

DRAFT

III. Old Business

A. Discussion and Action on the Small Business Statement After Public Hearing and Proposed Amendments to HAR Title 13 Chapter 3, Rules Relating to Industrial Wastewater Discharge Local Limits, promulgated by Department of Environmental Services – City and County of Honolulu

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

Department or Agency: _____

Administrative Rule Title and Chapter: _____

Chapter Name: _____

Contact Person/Title: _____

Phone Number: _____

E-mail Address: _____ Date: _____

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.

- 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:
 - (ii) Testified at the hearing:
 - (iii) Submitted written comments:

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
This statement may be found on the SBRRB Website at:

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

DEPARTMENT OF ENVIRONMENTAL SERVICES
KA 'OIHANA LAWELAWE KAIĀPUNI
CITY AND COUNTY OF HONOLULU

1000 ULU'ŌHI'A STREET, SUITE 308 • KAPOLEI, HAWAII 96707
PHONE: (808) 768-3486 • FAX: (808) 768-3487 • WEBSITE: honolulu.gov

RICK BLANGIARDI
MAYOR
MEIA



ROGER BABCOCK, JR., Ph.D., P.E.
DIRECTOR
PO'O

MICHAEL O'KEEFE
DEPUTY DIRECTOR
HOPE PO'O

IN REPLY REFER TO:
ERC 24-150

SENT VIA EMAIL
DBEDT.sbrrb.info@hawaii.gov

September 6, 2024

Small Business Regulatory Review Board (SBRRB)
C/o DBEDT
P.O. Box 2359
Honolulu, Hawaii 96804

Dear SBRRB:

SUBJECT: Small Business Statement After-Public Hearing
for the Title 13, Chapter 13-3,
City and County of Honolulu Proposed Administrative Rules,
Industrial Wastewater Discharge Local Limits

In accordance with Hawai'i Revised Statutes Chapter 201M-3, the City and County of Honolulu Department of Environmental Services submits the attached Small Business Statement After-Public Hearing, After-Public Hearing Small Business Statement, and Proposed Chapter 13-3 Rules Relating to Industrial Wastewater Discharge Local Limits for review.

Should you have any questions, please contact Josh Nagashima, of our Division of Environmental Quality at (808) 768-3430.

Sincerely,

A handwritten signature in black ink that reads "Roger Babcock, Jr." with a stylized flourish at the end.

Roger Babcock, Jr., Ph.D., P.E.
Director

Attachments: Small Business Statement After-Public Hearing
After-Public Hearing Small Business Statement
Proposed Chapter 13-3 Rules Relating to Industrial Wastewater Discharge
Local Limits

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1 Introduction:

This “after” public hearing small business statement has been prepared by the City and County of Honolulu (City) in accordance with Hawai’i Revised Statutes § 201M-3 for the proposed adoption of Title 13, Chapter 13-3, of the City’s Administrative Rules governing the Rules Relating to Industrial Wastewater Discharge Local Limits. The proposed rules will implement specific local limits to control pollutants from Significant Industrial Users (SIUs) which may cause Pass Through or Interference at the City’s Publicly Owned Treatment Works, as defined by Title 40 of the Code of Federal Regulations (40 CFR) Part 403.3; or which may violate the specific prohibitions under 40 CFR Part 403.5(b). Only small businesses within the Sand Island Wastewater Treatment Plant and Honouliuli Wastewater Treatment Plant service areas are considered because these local limits would only apply to industrial users in these service areas.

The City submitted the pre-public hearing small business impact statement to the Small Business Regulatory Review Board (SBRRB) on May 8, 2024. The board motioned to pass the rules onto public hearing on May 16, 2024. The meeting minutes of the SBRRB meeting is included as Attachment A of this document.

This statement will provide a brief description of the involvement of small businesses in the development of the proposed rules and a summary of the public hearing attendees and the testimonies received.

2 How the Agency Involved Small Businesses in the Development of the Proposed Rules:

The City recognizes the importance of involving small businesses in the development of the proposed rules, particularly SIUs affected by revised local limits. The permitted SIUs were included in the initial sampling study, which included the City discussing its intent to evaluate and implement revisions to their industrial wastewater discharge permits (IWDPs) related to local limits and allowed the SIUs to provide feedback.

Through continuous engagements with the SIUs, the City has fostered a transparent and inclusive rulemaking process, enabling small businesses to actively participate in the decision-making and contribute to the development of practical and effective compliance measures.

3 Description of how Opinions or Comments From Affected Small Businesses Were Solicited:

The City solicited opinions and comments from affected small businesses by publishing a notice for the public hearing in the Star Advertiser on July 7, 2024, as shown in Attachment B. Interested persons who wished to provide testimony had the option to submit written testimony via email or mailing to the City Department of Environmental Services and/or providing oral testimony at the public hearing. The public hearing was held in-person at Kapolei Satellite City Hall on August 9, 2024, at 12:00 P.M.

4 Public Hearing Attendees and Testimony:

A total of eight persons attended the public hearing, three of which were City employees. Of the five members of the public in attendance, two individuals submitted testimony. One testifier

submitted written testimony prior to the hearing in addition to providing oral testimony at the hearing. The second testifier only provided oral testimony at the hearing.

4.1 Summary of the Public's and Small Businesses' Comments

Mr. Robert A. King, President of Pacific Biodiesel Technologies, LLC provided both written and oral testimony requesting modifications to the proposed rules to remove the daily maximum concentration limits since their facility would not be able to meet the biochemical oxygen demand (BOD₅) concentration limit on a regular basis. Mr. King requested that their limits for BOD₅ to be based on the maximum allowable industrial loading (MAIL) based mass limits in order for Pacific Biodiesel Technologies, LLC to be able to meet the imposed limits. Mr. King also requested that Pacific Biodiesel Technologies, LLC be exempted from being classified as an SIU since their business does not generate wastewater as part of its core operations. Pacific Biodiesel collects the wastewater from restaurants which are the actual producers of the wastewater.

Mr. Brian Arkle, General Manager of Steiner Hawaii, Inc. d.b.a. ALSCO provided oral testimony with comments regarding the total petroleum hydrocarbon (TPH) limits specified in the proposed rules as compared to the current IWDP which specifies total oil and grease. Mr. Arkle commented that he would like to have ALSCO testing for TPH in the future since their business will not have any issues meeting the TPH limits of the proposed rule.

4.2 Summary of the Agency's Response to Those Comments

The City responded to the comments received as summarized below:

1. CCH responded to Mr. King via mail on August 29, 2024 stating that the daily maximum concentration limits will not be removed from these proposed rules since the concentration limits will be implemented for any new SIUs until sufficient flow and concentration data is available. CCH also stated that these proposed rule will be implementing local limits using an allocation of the MAIL-based mass limit for existing SIUs with past monitoring results, including Pacific Biodiesel. Finally, although not the subject of these proposed rules, CCH explained that Pacific Biodiesel cannot be exempted from being classified as an SIU in accordance with the definition in Section 43-1.2 of the Revised Ordinance of Honolulu. No changes to the rules are required.
2. CCH responded to Mr. Arkle via email on August 29, 2024 confirming that these proposed rules will be implementing limits for TPH, not total oil and grease. No changes to the rules are required.

5 Conclusion:

Based on the City's evaluation after the public hearing, the City seeks to submit the proposed Title 13, Chapter 13-3, of the City and County of Honolulu Administrative Rules governing the Rules Relating to Industrial Wastewater Discharge Local Limits to the Mayor for adoption.

6 Attachments:

- A. Small Business Regulatory Review Board Meeting Minutes, May 16, 2024
- B. Star Advertiser Affidavit of Publication

ATTACHMENT A.
Small Business Regulatory Review Board
Meeting Minutes, May 16, 2024

Small Business Regulatory Review Board

MEETING MINUTES

May 16, 2024

ZOOM Meeting Recording

- I. **CALL TO ORDER:** Chair Albitz called the meeting to order at 10:00 a.m., with a quorum present.

MEMBERS PRESENT:

- Mary Albitz, Chair
- Robert Cundiff, Vice Chair
- Jonathan Shick, 2nd Vice Chair
- Garth Yamanaka
- James (Kimo) Lee
- Tessa Gomes
- Sanford Morioka
- Mark Ritchie

ABSENT MEMBERS:

- Dr. Nancy Atmospera-Walch

STAFF: DBEDT

Dori Palcovich
Jet'aime Ariola

Office of the Attorney General

Alison Kato

II. **APPROVAL OF April 18, 2024 MINUTES**

Vice Chair Cundiff motioned to accept the April 18, 2024 meeting minutes, as presented. Second Vice Chair Shick seconded the motion and the Board members unanimously agreed.

III. **NEW BUSINESS**

- A. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title 13 Chapter 3 Rules Relating to Industrial Wastewater Discharge Local Limits, promulgated by Department of Environmental Services – City and County of Honolulu

Discussion leader and Second Vice Chair Shick stated that there were several technical changes and very little, if any, financial impact. Mr. Drew Nishigata, Civil Engineer from the Division of Environmental Quality at the City and County of Honolulu’s Department of Environmental Services, summarized the proposed changes.

Mr. Nishigata explained the “local limits” development process and potential effects, costs and benefits associated with the proposed rule changes. He further explained that only

small businesses with the SIWWTP (Sand Island Wastewater Treatment Plant) are considered because these local limits would only apply to industrial users in this area.

The City is required by EPA to evaluate and implement any necessary local limits pursuant to its SIWWTP National Pollutant Discharge Elimination System, which they are now in the process of doing via the administrative rules. Further, the SIWWTP permits require the City to implement a pretreatment program in accordance with the Code of Federal Regulations. The City is then required to develop and enforce appropriate local limits to prevent Pass Through and/or interference at SIWWTP.

The basic potential impact to the industrial users is sampling of the three identified pollutants – zinc, BOD5, and TPH, however, the exact impact is unknown. The price of the tests for these pollutants range at around \$100 for sampling and are performed about once a month.

Vice Chair Cundiff commended Mr. Nishigata for the tremendous amount of research and information provided as well as the active participation with the small businesses in the decision-making process and the contribution to the development of practical and effective compliance measures.

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

B. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Title Chapter 60.1 Air Pollution Control, promulgated by Department of Health (DOH)

Discussion leader Mr. Morioka stated that the proposed rules have very little impact to small businesses, if any, which was concurred by Ms. Catherine Lopez, Engineer at DOH's Clean Air Branch.

Ms. Lopez explained that the changes to the rules, which include removing the emergency affirmative defense provision, and amending language to allow for non-structural types of firefighting training with proper advanced notification to the director. Changes will also clarify that non-burn periods are not only for weather conditions which inhibit the dispersion of air pollutants, but are also for high wind events that can spread air pollutants and increase fire danger.

When asked who the stakeholders are regarding the rules, Ms. Lopez stated that it would likely be businesses that offer firefighter training.

Mr. Morioka made a motion to pass the rules onto the Governor for public hearing. Vice Chair Cundiff seconded the motion, and the Board members unanimously agreed.

ATTACHMENT B.
Star Advertiser Affidavit of Publication

AFFIDAVIT OF PUBLICATION

IN THE MATTER OF
PUBLIC HEARING NOTICE

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}
}
}
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}

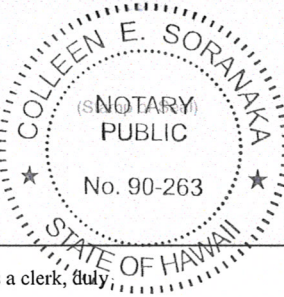
STATE OF HAWAII }
 } SS.
City and County of Honolulu }

Doc. Date: JUL 07 2024 # Pages: 1

Notary Name: COLLEEN E. SORANAKA First Judicial Circuit

Doc. Description: Affidavit of Publication

[Signature] JUL 08 2024
Notary Signature Date



Kimberly Masu being duly sworn, deposes and says that she is a clerk, duly authorized to execute this affidavit of Oahu Publications, Inc. publisher of The Honolulu Star-Advertiser, MidWeek, The Garden Island, West Hawaii Today, and Hawaii Tribune-Herald, that said newspapers are newspapers of general circulation in the State of Hawaii, and that the attached notice is true notice as was published in the

Honolulu Star-Advertiser 1 times on: 07/07/2024

MidWeek 0 times on:

The Garden Island 0 times on:

Hawaii Tribune-Herald 0 times on:

West Hawaii Today 0 times on:

Other Publications: 0 times on:

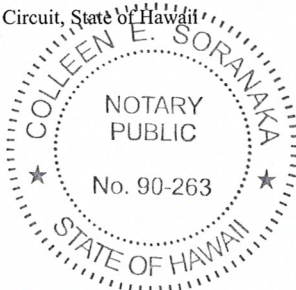
And that affiant is not a party to or in any way interested in the above entitled matter.

[Signature]
Kimberly Masu

Subscribed to and sworn before me this 8th day of July A.D. 2024

[Signature]
Colleen E. Soranaka, Notary Public of the First Judicial Circuit, State of Hawaii
My commission expires: Jan 06 2028

Ad # 0001460355



DEPARTMENT OF ENVIRONMENTAL SERVICES
CITY AND COUNTY OF HONOLULU
PUBLIC HEARING NOTICE

Adoption of Title 13, Chapter 13-3, City and County of Honolulu Administrative Rules,
"Industrial Wastewater Discharge Local Limits"

Notice is hereby given of proposed rulemaking and public hearing by the Department of Environmental Services, City and County of Honolulu, to consider adoption of Title 13, Chapter 13-3, of the City and County of Honolulu Administrative Rules governing the Rules Relating to Industrial Wastewater Discharge Local Limits, Department of Environmental Services.

Title 13, Chapter 13-3, consisting of Sections 13-3-1 to 13-3-8, will implement specific local limits to control pollutants from Significant Industrial Users (SIUs) which may cause Pass Through or Interference at the City's Publicly Owned Treatment Works (POTWs), as defined by Title 40 of the Code of Federal Regulations (40 CFR) Part 403.3; or which may violate the specific prohibitions under 40 CFR Part 403.5(b), included in the following sections:

Subchapter 1 General Provisions
 § 13-3-1 Purpose
 § 13-3-2 Definitions
 § 13-3-3 Authority
 § 13-3-4 Applicability
 § 13-3-5 Enforcement
 § 13-3-6 Effective date
 Subchapter 2 Local Limits
 § 13-3-7 Local limits for discharges to the Sand Island Wastewater Treatment Plant
 § 13-3-8 Local limits for discharges to the Honolulu Wastewater Treatment Plant

The public hearing will be held in-person on August 9, 2024, at 12:00 p.m. The location of the meeting will be at Kapolei Satellite City Hall located at 1000 Ulu'ohi'a Street, Kapolei, Hawaii 96707, on the Third Floor in Conference Room 312.

Testimony: All interested persons may submit data, views, or arguments, orally or in writing, via the following means.

- Written Testimony: Interested persons who wish to provide written testimony may do so via emailing ENVSU@honolulu.gov, or by mailing to Department of Environmental Services, Office of the Director, 1000 Uluohia Street, Suite 308, Kapolei, Hawaii 96707. Written testimony must be received no later than August 7, 2024 to be acknowledged at the public hearing. All written testimony must be received by the conclusion of the public hearing to be made part of the permanent record.
- Oral Testimony: Oral testimony may be provided during the meeting.

Individuals may physically review the current rules and proposed rules starting tomorrow and ending five days before the day of the public hearing, Monday through Friday (excluding holidays), during the hours of 7:45 a.m. to 4:00 p.m. at the Department of Environmental Services, 1000 Uluohia Street, Suite 308, Kapolei, Hawaii 96707.

A copy of the proposed rules shall be mailed to any person who submits a written request to the above address and pays the required fee of \$6.00 for the cost of duplicating the documents and postage. A complete set of the current rules and proposed rules are available, free of charge, on the Department's website: <http://www.honolulu.gov/env>

Roger Babcock, Jr., Ph.D., P.E., Director
Department of Environmental Services
(SA1460355 7/7/24)

ICSP NO.: _____

DEPARTMENT OF ENVIRONMENTAL SERVICES
CITY AND COUNTY OF HONOLULU

Adoption of Chapter 13-3
City and County of Honolulu Administrative Rules

SEPTEMBER, 2024

SUMMARY

Chapter 13-3, City and County of Honolulu Administrative Rules, entitled "Industrial Wastewater Discharge Local Limits", is adopted.

CITY AND COUNTY OF HONOLULU
ADMINISTRATIVE RULES

TITLE 13

DEPARTMENT OF ENVIRONMENTAL SERVICES

CHAPTER 13-3

INDUSTRIAL WASTERWATER DISCHARGE LOCAL LIMITS

Subchapter 1 General Provisions

- §13-3-1 Purpose
- §13-3-2 Definitions
- §13-3-3 Authority
- §13-3-4 Applicability
- §13-3-5 Enforcement
- §13-3-6 Effective date

Subchapter 2 Local Limits

- §13-3-7 Local limits for discharges to the
Sand Island Wastewater Treatment
Plant
- §13-3-8 Local limits for discharges to the
Honouliuli Wastewater Treatment Plant

SUBCHAPTER 1
GENERAL PROVISIONS

§13-3-1 Purpose
§13-3-2 Definitions
§13-3-3 Authority
§13-3-4 Applicability
§13-3-5 Enforcement
§13-3-6 Effective Date

§13-3-1 Purpose. (a) Pursuant to Part 403 of Title 40 of the Code of Federal Regulations (40 CFR Part 403), the City and County of Honolulu (CCH) Department of Environmental Services (ENV), as the Control Authority, is required to develop and enforce specific limits to implement the prohibitions listed in 40 CFR 403.5(a)(1) and (b). Pursuant to 40 CFR 403.5(c)(1), CCH is further required to continue to develop these limits as necessary and effectively enforce such limits.

(b) The purpose of this Rule is to implement specific Local Limits to control pollutants from Significant Industrial Users (SIUs) which may cause Pass Through or Interference at the publicly owned treatment works (POTW), as defined by 40 CFR 403.3; or which may violate the specific prohibitions under 40 CFR 403.5(b). CCH has an Approved Pretreatment Program and is required to develop site-specific local limits as required by 40 CFR Part 403 and as directed by the State of Hawai'i, Department of Health (DOH). As directed by DOH, the local limits set forth by this Rule adhere to the U.S. Environmental Protection Agency's (EPA) Introduction to the National Pretreatment Program (EPA-833-B-11-001, June 2011), and the EPA's Local Limits Development Guidance (EPA 833-R-04-002A, June 2004).

(c) Ordinance 21-28 - this Rule replaces the local limits previously set forth in Section 14-1.9(g)(14) of the Revised Ordinances of Honolulu, 1990, as amended. [Eff] (Auth: ROH §§43-1.1, 43-1.3) (Imp: ROH §§43-1.1, 43-1.3)

§13-3-2 Definitions. This Rule incorporates the definitions set forth in Section 43-1.2 of the ROH. In addition, this Rule utilizes the following definitions.

"Allowable Headworks Loading (AHL)" means the estimated maximum loading of a pollutant that can be received at a POTW's headworks that should not cause a POTW to violate a particular treatment plant or environmental criterion. AHLs are developed to prevent interference or pass through.

"Best Management Practices (BMPs)" are defined in the NPDES regulations (40 CFR 122.2) as schedules of activities, prohibitions of practices, maintenance procedures and other management practices to prevent or reduce pollution.

"Daily Discharge" means the "discharge of a pollutant" measured during a calendar day or any 24-hour period that reasonably represents the calendar day for purposes of sampling. For pollutants with limitations expressed in units of mass, the "daily discharge" is calculated as the total mass of the pollutant discharged over the day. For pollutants with limitations expressed in other units of measure, the "daily discharge" is calculated as the average measurement of the pollutant over the day.

"Daily Maximum or Maximum Daily Discharge Limitation" means the highest allowable "daily discharge."

"Domestic Background" means the wastewater sourced from non-controllable, non-industrial sources including residential, light commercial, and domestic hauled waste sources. "Industrial User (IU)" means any person, firm, corporation or other entity that is a source of non-domestic discharge to the POTW.

"Maximum Allowable Headworks Loading (MAHL)" means the estimated maximum loading of a pollutant that can be received at a POTW's headworks without causing pass through or interference. The most protective (lowest) of the AHLs estimated for a pollutant.

"Maximum Allowable Industrial Loading (MAIL)" means the estimated maximum loading of a pollutant that can be received at a POTW's headworks from all permitted industrial users and other controlled sources without causing pass through or interference. The MAIL is usually calculated by applying a safety factor to the MAHL and discounting for uncontrolled sources, hauled waste, and growth allowance.

"Mass Emission Rate" or "Mass Emission Limit" means the amount of pollutant discharged to the sanitary sewer as measured in mass per time, usually expressed as pounds per day.

"Method Detection Limit (MDL)" means the minimum concentration of an analyte that can be measured and reported with 99% confidence that the analyte concentration is present as determined by a specific laboratory method in 40 CFR Part 136, Appendix B.

"Pollutant of Concern (POC)" means any pollutant that might reasonably be expected to be discharged to the POTW in sufficient amounts to pass through or interfere with the treatment works, contaminate its sludge, cause problems in its collection system, or jeopardize its workers.

"Total Suspended Solids (TSS)" means a measure of the suspended solids in wastewater, effluent, or water bodies, determined by tests for "total suspended non-filterable solids" (Standard Method 2540D).

[Eff] (Auth: ROH §§43-1.3) (Imp: ROH 43-1.3)

§13-3-3 Authority. Chapter 43, Article 1 of the Revised Ordinances of Honolulu 2021, as amended (ROH), gives the Director the authority to, among other items, conduct an industrial waste pretreatment

program; to issue permits containing discharge requirements; to promulgate local limitations imposing specific discharge requirements; and to promulgate such rules and regulations necessary to accomplish the purposes of ROH Chapter 43 in accordance with the requirements that have been or may be promulgated by the EPA. [Eff] (Auth: ROH §§1-9.1, 9-2.8, 43-1.3) (Imp: ROH §§1-9.1, 9-2.8, 43-1.3)

§13-3-4 Applicability. This Rule and its amendments shall be applicable to any SIU that discharges wastewater directly or indirectly or has the potential to discharge industrial process wastewater to the sanitary sewer of CCH. [Eff] (Auth: ROH §§43-1.3, 43-1.8, 43-5.7) (Imp: HRS §§43-1.3, 43-1.8, 43-5.7)

§13-3-5 Enforcement. Any SIU that violates any provision of this Rule shall be enforced upon in accordance with the legal authority provided by the ROH and the procedures set forth in Title 13, Chapter 1 of the City and County of Honolulu Administrative Rules (Rules of Practice and Procedure). [Eff] (Auth: ROH §§43-1.3, 43-5.7, 43-5.9, 43-5.15, 43-5.18) (Imp: ROH §§43-1.3, 43-5.7, 43-5.9, 43-5.15, 43-5.18)

§13-3-6 Effective date. This Rule takes effect ten days after filing of a certified copy of this Rule with the City Clerk of CCH. [Eff] (Auth: HRS §91-4; ROH §§43-1.3, 43-1.8) (Imp: HRS §91-4; ROH §§43-1.3, 43-1.8)

SUBCHAPTER 2
LOCAL LIMITS

- §13-3-7 Local Limits for discharges to the Sand
Island Wastewater Treatment Plant
- §13-3-8 Local Limits for discharges to the
Honouliuli Wastewater Treatment Plant

§13-3-7 Local Limits for discharges to the Sand
Island Wastewater Treatment Plant. (a) The Local
Limits under this section are based on the "Technical
Evaluation of Local Limits for Sand Island Wastewater
Treatment Plant", dated May 22, 2022.

(b) The Local Limits requirements shall be in
addition to the prohibitions set forth in Section 43-
1.8 of the ROH, including the national categorical
pretreatment standards. SIUs shall adhere to the most
stringent standard as applicable.

(c) No SIU shall discharge or cause to be
discharged wastewater in excess of the following Local
Limits into any public sewer or any private sewer that
is connected to the public sewer in the Sand Island
Wastewater Treatment Plant service area:

- (1) Biochemical Oxygen Demand (BOD5): The
daily maximum concentration limit is
5,696 mg/L. The MAIL-based limit is
29,566 lbs/day.
- (2) Total Petroleum Hydrocarbons (TPH): The
daily maximum concentration limit is
100 mg/L. The MAIL-based limit is
29,950 lbs/day.
- (3) Zinc: The MAIL-based limit is set at
12.73 lbs/day.

(d) The above Local Limits are based on a
calculated MAIL for each tributary area, and CCH will
further designate individual local limits in each
SIU's individual permit based on each SIU's
concentration and flow data.

(e) Existing SIUs with a minimum of one year's
worth of concentration and flow data will have permits

reissued with local limit allocations as determined by CCH based on their concentration and flow data. If concentration and flow data is unavailable for an SIU, that SIU shall obtain a minimum of one year of concentration and flow data, which shall be submitted to CCH for determination of local limit allocations for that SIU. Until permit reissuance following CCH's determination, that SIU shall meet the above daily maximum concentration local limits or the interim local limit allocations designated by CCH based on the SIU's estimated flow rate as documented on their industrial wastewater discharge permit application submission. Permits will be reissued to existing SIUs to reflect any changes in their local limits.

(f) New SIUs shall obtain a minimum of one year of concentration and flow data which shall be submitted to CCH for determination of local limit allocations in the SIU's permit. Until permit reissuance following CCH's determination, a new SIU shall meet the above daily maximum concentration local limits or the interim local limit allocations designated by CCH based on the SIU's estimated flow rate as documented on their industrial wastewater discharge permit application submission.

[Eff] (Auth: HRS §91-4; ROH §§43-1.3, 43-1.8, 43-5.7) (Imp: HRS §91-4; ROH §§43-1.3, 43-1.8)

§13-3-8 Local Limits for discharges to the Honouliuli Wastewater Treatment Plant. (a) The Local Limits under this section are based on the "Technical Evaluation of Local Limits for Honouliuli Wastewater Treatment Plant", dated September 30, 2021.

(b) The Local Limits requirements shall be in addition to the prohibitions set forth in Section 43-1.8 of the ROH, including the national categorical pretreatment standards. SIUs shall adhere to the most stringent standard as applicable.

(c) No SIU shall discharge or cause to be discharged wastewater in excess of the following Local Limits into any public sewer or any private sewer that

is connected to the public sewer in the Honouliuli Wastewater Treatment Plant service area:

- (1) Total Petroleum Hydrocarbons (TPH): The daily maximum concentration limit is 100 mg/L. The MAIL-based limit is 13,160 lbs/day.

(d) The above Local Limits are based on a calculated MAIL for each tributary area, and CCH will further designate individual local limits in each SIU's individual permit based on each SIU's concentration and flow data.

(e) Existing SIUs with a minimum of one year's worth of concentration and flow data will have permits reissued with local limit allocations as determined by CCH based on their concentration and flow data. If concentration and flow data is unavailable for an SIU, that SIU shall obtain a minimum of one year of concentration and flow data, which shall be submitted to CCH for determination of local limit allocations for that SIU. Until permit reissuance following CCH's determination, that SIU shall meet the above daily maximum concentration local limits or the interim local limit allocations designated by CCH based on the SIU's estimated flow rate as documented on their industrial wastewater discharge permit application submission. Permits will be reissued to existing SIUs to reflect any changes in their local limits.

(f) New SIUs shall obtain a minimum of one year of concentration and flow data which shall be submitted to CCH for determination of local limit allocations in the SIU's permit. Until permit reissuance following CCH's determination, a new SIU shall meet the above daily maximum concentration local limits or the interim local limit allocations designated by CCH based on the SIU's estimated flow rate as documented on their industrial wastewater discharge permit application submission.

[Eff] (Auth: HRS §91-4; ROH §§43-1.3, 43-1.8, 43-5.7) (Imp: HRS §91-4; ROH §§43-1.3, 43-1.8)

DEPARTMENT OF ENVIRONMENTAL SERVICES

Chapter 13-3, City and County of Honolulu Administrative Rules, on the Summary Page dated _____, 2024, was adopted on _____, 2024, following a public hearing held on August 9, 2024, after public notice was given in the Honolulu Star-Advertiser on July 7, 2024.

The adoption of chapter 13-3 shall take effect ten (10) days after filing with the Office of the City Clerk.

Roger Babcock, Jr., Ph.D., P.E.
Director
Department of Environmental
Services

APPROVED:

Rick Blangiardi
Mayor
City and County of Honolulu

Dated: _____

APPROVED AS TO FORM:

Deputy Corporation Counsel

Filed

IV. New Business

A. Discussion and Action on the Small Business Impact Statement and Proposed Amendments to HAR Chapter 82 Licenses and Permits, General Provisions, Rule Section 3-82-38.15 Unlawful Discrimination, promulgated by City and County of Honolulu – Liquor Commission

PRE-PUBLIC HEARING SMALL BUSINESS IMPACT STATEMENT
TO THE
SMALL BUSINESS REGULATORY REVIEW BOARD
(Hawaii Revised Statutes §201M-2)

Date: 9/3/2024

Department or Agency: Liquor Commission, City and County of Honolulu

Administrative Rule Title and Chapter: Rule 3-82-38.15. Unlawful Discrimination.

Chapter Name: Chapter 82 Licenses and Permits, General Provisions

Contact Person/Title: Anna C. Hirai, Assistant Administrator

E-mail: ahirai@honolulu.gov Phone: 808 768 7302

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," provide details: Available for viewing in person at the Liquor Commission offices.

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.)

* * *

If the proposed rule affects small business and are not exempt as noted above, please provide a reasonable determination of the following:

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.

The Liquor Commission's licensee population fluctuates between 1,400 and 1,500 licensees. The proposed amendment will clarify the types of unlawful discrimination that licensees are prohibited from using to refuse, withhold from, or deny the full and equal enjoyment of a licensee's accommodations, facilities, goods, and services. No adverse impact is anticipated (see below responses).

2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.

As licensees are already subject to compliance with an existing unlawful discrimination rule, no increase in direct or indirect costs is anticipated.

If the proposed rule imposes a new or increased fee or fine:

- a. Amount of the current fee or fine and the last time it was increased.

Not applicable.

- b. Amount of the proposed fee or fine and the percentage increase.

Not applicable.

- c. Reason for the new or increased fee or fine.

Not applicable.

- d. Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.).

Not applicable.

3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and the manner in which the moneys will be used.

Not applicable.

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.

As the proposed amendment is in line with existing unlawful discrimination measures and will provide additional clarity to licensees in terms of what is considered prohibited discrimination, no negative impact to licensees is anticipated.

5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.

No less restrictive alternative could be found which would still communicate the nature of the prohibited discrimination.

6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.

As licensees have been subject to sexual orientation anti-discrimination regulation for decades and achieved compliance without issue or complaint, it is not anticipated that the addition of the related "gender identity or gender expression" will be problematic for licensees.

7. How the agency involved small business in the development of the proposed rules.

In response to recent news stories and comments from licensees, the Liquor Commission Chair suggested that the existing anti-discrimination rule be updated and amended to reflect current law and the Commission's commitment to diversity and inclusiveness.

- a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.

At the August 8, 2024 meeting where input was solicited on the proposed amendment, testimony was submitted by individuals, legislators, and public interest groups, but on information and belief small business did not provide comment or recommendations. Please note that this request for input was not intended to be the formal public hearing.

8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.

The proposed amendment is in line with but not more stringent than comparable provisions in Hawaii Revised Statutes Chapter 489 (discrimination in public accommodations).

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.
Not applicable.

- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.
Not applicable.

- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.
Not applicable.

- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.
Not applicable.

- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.
Not applicable.

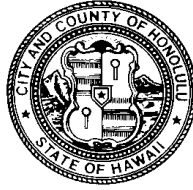
* * *

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

This Statement may be found on the SBRRB Website at: <http://dbedt.hawaii.gov/sbrrb/resources/small-business-impact-statements>

LIQUOR COMMISSION
KOMIKINA KĀKA‘AHI WAI ‘ONA
CITY AND COUNTY OF HONOLULU

711 KAPI‘OLANI BOULEVARD, SUITE 600, HONOLULU, HAWAII 96813-5249
PHONE (808) 768-7300 • FAX (808) 768-7311
WEBSITE: honolulu.gov/liq • E-MAIL: liquor@honolulu.gov



RICK BLANGIARDI
MAYOR
MEIA

JEFFREY HONG
CHAIRPERSON
LĀLĀ

DILLON HULLINGER
VICE CHAIRPERSON
HOPE LĀLĀ

KEVIN SAKAMOTO
COMMISSIONER
KOMIKINA

JOSEPH BOCK
COMMISSIONER
KOMIKINA

SALVADOR D. PETILOS
ADMINISTRATOR
LUNA

ANNA C. HIRAI
ASSISTANT ADMINISTRATOR
HOPE LUNA

September 3, 2024

Small Business Regulatory Review Board
Department of Business, Economic Development & Tourism
No. 1 Capitol District Building
250 South Hotel Street
Honolulu, Hawaii 96813

Re: Proposed Amendment to Rule §3-82-38.15. Unlawful Discrimination.

Chair Shick and Members:

We submit the following related to the Pre-Public Hearing Small Business Impact Statement filed September 3, 2024.

Proposed Agenda Language

Discussion and action on the Small Business Impact Statement and Proposed Amendment to Rules of the Liquor Commission, City and County of Honolulu, Chapter 82, Rule §3-82-38.15, **Unlawful Discrimination**, promulgated by the Liquor Commission, City and County of Honolulu.

Proposed Amendment

§3-82-38.15. Unlawful Discrimination. (a) No licensee, whose premises are open for business to the general public, shall refuse, withhold from, or deny to any person, the full and equal enjoyment of any of the licensee’s accommodations, advantages, facilities, goods, privileges, or services on the basis of that person’s race, color, disability, religion, sex, sexual orientation, gender identity or gender expression, or ancestry.

(b) For purposes of this rule, any licensee that caters, sells, serves, extends, offers, or otherwise makes available to the general public its accommodations, advantages, facilities, goods, privileges, or services, for a fee or charge shall be deemed to be open for business to the general public.

(c) This rule shall not apply to clubs that are not open to the general public, except to the extent that the accommodations, advantages, facilities, goods, privileges, or services of the club are made available to the general public.

(d) Nothing in this rule shall be construed or interpreted to prohibit a licensee from the right to deny service to any person for failure to conform to the usual and regular requirements, standards, and regulations for the licensed premises so long as the denial, requirements, standards, and regulations are uniformly applied to all persons without regard to race, color, disability, religion, sex, sexual orientation, **gender identity or gender expression**, or ancestry.

Summary of Changes

Liquor Commission licensees have been subject to the anti-discrimination provisions of Rule §3-82-38.15 (Rule) for literally decades, largely without issue. Recently, however, an event that took place at a hotel licensee's premises and comments made by licensees and legislators prompted the Liquor Commission to request public input on including gender identity or gender expression to the list of types of discrimination that cannot be used to refuse, withhold from, or deny the full and equal enjoyment of a licensee's accommodations, facilities, goods, and services. Public input was virtually unanimous in supporting the inclusion of gender identity or gender expression to the Rule. The proposed amendment will mirror comparable provisions in Hawaii Revised Statutes Chapter 489.

Impact of Changes

Because the proposed amendment is similar to the existing prohibition against using sexual orientation on a discriminatory basis, the Liquor Commission does not anticipate any negative impact to licensees or the City and County of Honolulu.

Consequences if Changes are not Made

Negative consequences may not be discernible if the proposed amendment is not adopted. However, licensees should appreciate the additional clarity provided by the proposed amendment in terms of monitoring behavior by their employees and customers on their licensed premises. Therefore, the Liquor Commission hopes to provide this positive consequence to its licensee population.

We look forward to appearing before the Small Business Regulatory Review Board to present the proposed amendment to Rule §3-82-38.15. Unlawful Discrimination.

Sincerely,

Anna C. Hirai
Assistant Administrator

ACH:
Attachments

Proposed Amendment

§3-82-38.15. Unlawful Discrimination. (a) No licensee, whose premises are open for business to the general public, shall refuse, withhold from, or deny to any person, the full and equal enjoyment of any of the licensee's accommodations, advantages, facilities, goods, privileges, or services on the basis of that person's race, color, disability, religion, sex, sexual orientation, **gender identity or gender expression**, or ancestry.

(b) For purposes of this rule, any licensee that caters, sells, serves, extends, offers, or otherwise makes available to the general public its accommodations, advantages, facilities, goods, privileges, or services, for a fee or charge shall be deemed to be open for business to the general public.

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(d) Nothing in this rule shall be construed or interpreted to prohibit a licensee from the right to deny service to any person for failure to conform to the usual and regular requirements, standards, and regulations for the licensed premises so long as the denial, requirements, standards, and regulations are uniformly applied to all persons without regard to race, color, disability, religion, sex, sexual orientation, **gender identity or gender expression**, or ancestry.

IV. New Business

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

PRE-PUBLIC HEARING SMALL BUSINESS IMPACT STATEMENT
TO THE
SMALL BUSINESS REGULATORY REVIEW BOARD
(Hawaii Revised Statutes §201M-2)

Date: September 11, 2024

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

E-mail: garrison.p.kurth@hawaii.gov Phone: 808-587-1562

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,” provide details: _____

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.)

* * *

If the proposed rule affects small business and are not exempt as noted above, please provide a reasonable determination of the following:

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.

Per Hawaii Revised Statutes (HRS) §235-61-Withholding of tax on wages . . . (b) Every employer, as defined herein, making payment of wages, as herein defined, to employees, shall deduct and withhold from such wages an amount of tax as determined in this section. (*italicization added*)

2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.

Negligible. Possible expense for internal recordkeeping (e.g., updating payroll programs) may be incurred at each small business's discretion.

If the proposed rule imposes a new or increased fee or fine:

- a. Amount of the current fee or fine and the last time it was increased.

N/a

- b. Amount of the proposed fee or fine and the percentage increase.

N/a

- c. Reason for the new or increased fee or fine.

N/a

- d. Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.).

N/a

3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and the manner in which the moneys will be used.

The Department expects to save an undetermined amount in terms of labor and mailing costs (letters/envelopes/postage) based on withheld taxes closely aligning with the majority of taxpayers expected income tax liability.

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.

The Department held several intra-office meetings to discuss and determine the simplest, least imposing way to adjust income tax withholding so the impact on taxpayers (employees) and their employers would be minimal. Rather than require each employee provide an updated HW-4, it was decided the simpler approach would be to update the required withholding calculations and amounts per the attached tables.

5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.

None (see answer #4 above).

6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.

There is no change in compliance requirements. The changes are to the income tax withholding calculations, and the amount of withholding tax to be withheld based on taxpayer filing status and claimed exemptions.

7. How the agency involved small business in the development of the proposed rules.

N/a.

- a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.

N/a

8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.

N/a. Compliance standards have not changed.

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.

N/a.

- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.

N/a.

- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.

N/a.

- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.

N/a.

- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.

N/a.

* * *

Small Business Regulatory Review Board / DBEDT

Phone: (808) 586-2594 / Email: DBEDT.sbrrb.info@hawaii.gov

This Statement may be found on the SBRRB Website at: <http://dbedt.hawaii.gov/sbrrb/resources/small-business-impact-statements>

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

September 11, 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: **REVIEW REQUEST** – Pre-public hearing - 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:

With the recent signing by Governor Green, M.D. of Act 46, Session Laws of Hawaii 2024, income tax standard deduction amounts have increased, with amendments taking effect in tax years 2024, 2026, 2028, 2030, and 2031, and the income tax brackets will change by increasing the income limits in each bracket, for tax years 2025, 2027, and 2029 (*see* attached Tax Announcement 2024-03).

Without changes to income tax withholding amounts, there will likely be excess withholding from taxpayers' paychecks throughout the year. This is contrary to the Governor's stated goal of putting more of each taxpayers' paycheck into their hands.

To avoid excess withholding, the Department of Taxation ("Department") is amending Hawaii Administrative Rules Title 18, Chapter 235, Income Tax Law, subchapter 3 Individual Income Tax Law, §18-235-61-06. The amendments incorporate "Appendix 1: Income Tax Withholding Tables for tax year 2025 (August 16, 2024)" for employers to calculate income tax withholding amounts for tax year 2025, based on the number of withholding allowances claimed by employees on their Form HW-4 (*see* attached Appendix 1).

Pursuant to Chapter 201M, HRS, and the Governor's Administrative Directive No. 18-02, the Department is forwarding this request to the SBRRB for a pre-public hearing review of the proposed amendments to the above-referenced administrative rules. Attached please also find the Departments "Pre-Public Hearing Small Business Impact Statement."

Please note no amendments are made for current tax year 2024. The proposed amendments will be effective for tax year 2025. Additional updates will be required for each subsequent tax year through 2031.

To further coordinate on this request, and with any questions or concerns, please contact the undersigned at 808.587.1562, or garrison.p.kurth@hawaii.gov at your earliest convenience.

Thank you in advance for your time and cooperation.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Garrison Kurth".

Garrison Kurth

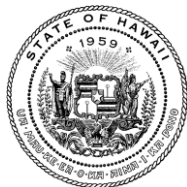
Administrative Rules Specialist

c: Winston Wong, Administrative Rules Officer

Attachments

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR OF TAXATION

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

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

June 3, 2024

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2024-03

RE: Act 46, Session Laws of Hawai'i 2024, Relating to Income Tax

On June 3, 2024, H.B. 2404, H.D. 1, S.D. 1, C.D. 1 was signed into law by Governor Josh Green, M.D. and became Act 46, Session Laws of Hawai'i 2024. Act 46 is effective upon approval and applies to taxable years beginning after December 31, 2023.

Act 46 increases the standard deduction amounts, with amendments taking effect in tax years 2024, 2026, 2028, 2030, and 2031. Act 46 also amends the income tax brackets by increasing the income limits in each bracket, with amendments taking effect in tax years 2025, 2027, and 2029. The specific amendments that apply in each tax year are summarized below.

The Department will be amending Form HW-4, Employee's Withholding Allowance and Status Certificate, and Booklet A, Employer's Tax Guide, later this year for tax years 2025 and beyond. Form HW-4 and Booklet A will not be amended for tax year 2024.

Tax Year 2024

For tax year 2024, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2024)	
Filing Status	Amount
Joint or Surviving Spouse	\$8,800
Head of Household	\$6,424
Single or Married Filing Separate	\$4,400

The income tax brackets will be the same as in tax year 2023.

Tax Year 2025

For tax year 2025, the standard deduction amounts will be the same as in tax year 2024. The income tax brackets will be as follows:

Joint or Surviving Spouse (effective tax year 2025)	
Taxable Income	Tax
Not Over \$19,200	1.4% of taxable income
Over \$19,200 but not over \$28,800	\$269 plus 3.2% of excess over \$19,200
Over \$28,800 but not over \$38,400	\$576 plus 5.5% of excess over \$28,800
Over \$38,400 but not over \$48,000	\$1,104 plus 6.4% of excess over \$38,400
Over \$48,000 but not over \$72,000	\$1,718 plus 6.8% of excess over \$48,000
Over \$72,000 but not over \$96,000	\$3,350 plus 7.2% of excess over \$72,000
Over \$96,000 but not over \$250,000	\$5,078 plus 7.6% of excess over \$96,000
Over \$250,000 but not over \$350,000	\$16,782 plus 7.9% of excess over \$250,000
Over \$350,000 but not over \$450,000	\$24,682 plus 8.25% of excess over \$350,000
Over \$450,000 but not over \$550,000	\$32,932 plus 9% of excess over \$450,000
Over \$550,000 but not over \$650,000	\$41,932 plus 10% of excess over \$550,000
Over \$650,000	\$51,932 plus 11% of excess over \$650,000

Head of Household (effective tax year 2025)	
Taxable Income	Tax
Not over \$14,400	1.4% of taxable income
Over \$14,400 but not over \$21,600	\$202 plus 3.2% of excess over \$14,400
Over \$21,600 but not over \$28,800	\$432 plus 5.5% of excess over \$21,600
Over \$28,800 but not over \$36,000	\$828 plus 6.4% of excess over \$28,800
Over \$36,000 but not over \$54,000	\$1,289 plus 6.8% of excess over \$36,000
Over \$54,000 but not over \$72,000	\$2,513 plus 7.2% of excess over \$54,000
Over \$72,000 but not over \$187,500	\$3,809 plus 7.6% of excess over \$72,000
Over \$187,500 but not over \$262,500	\$12,587 plus 7.9% of excess over \$187,500
Over \$262,500 but not over \$337,500	\$18,512 plus 8.25% of excess over \$262,500
Over \$337,500 but not over \$412,500	\$24,699 plus 9% of excess over \$337,500
Over \$412,500 but not over \$487,500	\$31,449 plus 10% of excess over \$412,500
Over \$487,500	\$38,949 plus 11% of excess over \$487,500

Single or Married Filing Separate (effective tax year 2025)	
Taxable Income	Tax
Not over \$9,600	1.4% of taxable income
Over \$9,600 but not over \$14,400	\$134 plus 3.2% of excess over \$9,600
Over \$14,400 but not over \$19,200	\$288 plus 5.5% of excess over \$14,400
Over \$19,200 but not over \$24,000	\$552 plus 6.4% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$859 plus 6.8% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$1,675 plus 7.2% of excess over \$36,000
Over \$48,000 but not over \$125,000	\$2,539 plus 7.6% of excess over \$48,000
Over \$125,000 but not over \$175,000	\$8,391 plus 7.9% of excess over \$125,000
Over \$175,000 but not over \$225,000	\$12,341 plus 8.25% of excess over \$175,000
Over \$225,000 but not over \$275,000	\$16,466 plus 9% of excess over \$225,000
Over \$275,000 but not over \$325,000	\$20,966 plus 10% of excess over \$275,000
Over \$325,000	\$25,966 plus 11% of excess over \$325,000

Tax Year 2026

For tax year 2026, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2026)	
Filing Status	Amount
Joint or Surviving Spouse	\$16,000
Head of Household	\$12,000
Single or Married Filing Separate	\$8,000

The income tax brackets will be the same as in tax year 2025.

Tax Year 2027

For tax year 2027, the standard deductions amounts will be the same as in tax year 2026.
 The income tax brackets will be as follows:

Joint or Surviving Spouse (effective tax year 2027)	
Taxable Income	Tax
Not over \$28,800	1.4% of taxable income
Over \$28,800 but not over \$38,400	\$403 plus 3.2% of excess over \$28,800
Over \$38,400 but not over \$48,000	\$710 plus 5.5% of excess over \$38,400
Over \$48,000 but not over \$72,000	\$1,238 plus 6.4% of excess over \$48,000
Over \$72,000 but not over \$96,000	\$2,774 plus 6.8% of excess over \$72,000
Over \$96,000 but not over \$250,000	\$4,406 plus 7.2% of excess over \$96,000
Over \$250,000 but not over \$350,000	\$15,494 plus 7.6% of excess over \$250,000
Over \$350,000 but not over \$450,000	\$23,094 plus 7.9% of excess over \$350,000
Over \$450,000 but not over \$550,000	\$30,994 plus 8.25% of excess over \$450,000
Over \$550,000 but not over \$650,000	\$39,244 plus 9% of excess over \$550,000
Over \$650,000 but not over \$800,000	\$48,244 plus 10% of excess over \$650,000
Over \$800,000	\$63,244 plus 11% of excess over \$800,000

Head of Household (effective tax year 2027)	
Taxable Income	Tax
Not over \$21,600	1.4% of taxable income
Over \$21,600 but not over \$28,800	\$302 plus 3.2% of excess over \$21,600
Over \$28,800 but not over \$36,000	\$533 plus 5.5% of excess over \$28,800
Over \$36,000 but not over \$54,000	\$929 plus 6.4% of excess over \$36,000
Over \$54,000 but not over \$72,000	\$2,081 plus 6.8% of excess over \$54,000
Over \$72,000 but not over \$187,500	\$3,305 plus 7.2% of excess over \$72,000
Over \$187,500 but not over \$262,500	\$11,621 plus 7.6% of excess over \$187,500
Over \$262,500 but not over \$337,500	\$17,321 plus 7.9% of excess over \$262,500
Over \$337,500 but not over \$412,500	\$23,246 plus 8.25% of excess over \$337,500
Over \$412,500 but not over \$487,500	\$29,433 plus 9% of excess over \$412,500
Over \$487,500 but not over \$600,000	\$36,183 plus 10% of excess over \$487,500
Over \$600,000	\$47,433 plus 11% of excess over \$600,000

Single or Married Filing Separate (effective tax year 2027)	
Taxable Income	Tax
Not over \$14,400	1.4% of taxable income
Over \$14,400 but not over \$19,200	\$202 plus 3.2% of excess over \$14,400
Over \$19,200 but not over \$24,000	\$355 plus 5.5% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$619 plus 6.4% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$1,387 plus 6.8% of excess over \$36,000
Over \$48,000 but not over \$125,000	\$2,203 plus 7.2% of excess over \$48,000
Over \$125,000 but not over \$175,000	\$7,747 plus 7.6% of excess over \$125,000
Over \$175,000 but not over \$225,000	\$11,547 plus 7.9% of excess over \$175,000
Over \$225,000 but not over \$275,000	\$15,497 plus 8.25% of excess over \$225,000
Over \$275,000 but not over \$325,000	\$19,622 plus 9% of excess over \$275,000
Over \$325,000 but not over \$400,000	\$24,122 plus 10% of excess over \$325,000
Over \$400,000	\$31,622 plus 11% of excess over \$400,000

Tax Year 2028

For tax year 2028, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2028)	
Filing Status	Amount
Joint or Surviving Spouse	\$18,000
Head of Household	\$13,500
Single or Married Filing Separate	\$9,000

The income tax brackets will be the same as in tax year 2027.

Tax Year 2029

For tax year 2029, the standard deduction amounts will be the same as in tax year 2028. The income tax brackets for tax year 2029 and thereafter will be as follows:

Joint or Surviving Spouse (effective tax year 2029)	
Taxable Income	Tax
Not over \$38,400	1.4% of taxable income
Over \$38,400 but not over \$48,000	\$538 plus 3.2% of excess over \$38,400
Over \$48,000 but not over \$72,000	\$845 plus 5.5% of excess over \$48,000
Over \$72,000 but not over \$96,000	\$2,165 plus 6.4% of excess over \$72,000
Over \$96,000 but not over \$250,000	\$3,701 plus 6.8% of excess over \$96,000
Over \$250,000 but not over \$350,000	\$14,173 plus 7.2% of excess over \$250,000
Over \$350,000 but not over \$450,000	\$21,373 plus 7.6% of excess over \$350,000
Over \$450,000 but not over \$550,000	\$28,973 plus 7.9% of excess over \$450,000
Over \$550,000 but not over \$650,000	\$36,873 plus 8.25% of excess over \$550,000
Over \$650,000 but not over \$800,000	\$45,123 plus 9% of excess over \$650,000
Over \$800,000 but not over \$950,000	\$58,623 plus 10% of excess over \$800,000
Over \$950,000	\$73,623 plus 11% of excess over \$950,000

Head of Household (effective tax Year 2029)	
Taxable Income	Tax
Not over \$28,800	1.4% of taxable income
Over \$28,800 but not over \$36,000	\$403 plus 3.2% of excess over \$28,800
Over \$36,000 but not over \$54,000	\$634 plus 5.5% of excess over \$36,000
Over \$54,000 but not over \$72,000	\$1,624 plus 6.4% of excess over \$54,000
Over \$72,000 but not over \$187,500	\$2,776 plus 6.8% of excess over \$72,000
Over \$187,500 but not over \$262,500	\$10,630 plus 7.2% of excess over \$187,500
Over \$262,500 but not over \$337,500	\$16,030 plus 7.6% of excess over \$262,500
Over \$337,500 but not over \$412,500	\$21,730 plus 7.9% of excess over \$337,500
Over \$412,500 but not over \$487,500	\$27,655 plus 8.25% of excess over \$412,500
Over \$487,500 but not over \$600,000	\$33,842 plus 9% of excess over \$487,500
Over \$600,000 but not over \$712,500	\$43,967 plus 10% of excess over \$600,000
Over \$712,500	\$55,217 plus 11% of excess over \$712,500

Single or Married Filing Separate (effective tax year 2029)	
Taxable Income	Tax
Not over \$19,200	1.4% of taxable income
Over \$19,200 but not over \$24,000	\$269 plus 3.2% of excess over \$19,200
Over \$24,000 but not over \$36,000	\$422 plus 5.5% of excess over \$24,000
Over \$36,000 but not over \$48,000	\$1,082 plus 6.4% of excess over \$36,000
Over \$48,000 but not over \$125,000	\$1,850 plus 6.8% of excess over \$48,000
Over \$125,000 but not over \$175,000	\$7,086 plus 7.2% of excess over \$125,000
Over \$175,000 but not over \$225,000	\$10,686 plus 7.6% of excess over \$175,000
Over \$225,000 but not over \$275,000	\$14,486 plus 7.9% of excess over \$225,000
Over \$275,000 but not over \$325,000	\$18,436 plus 8.25% of excess over \$275,000
Over \$325,000 but not over \$400,000	\$22,561 plus 9% of excess over \$325,000
Over \$400,000 but not over \$475,000	\$29,311 plus 10% of excess over \$400,000
Over \$475,000	\$36,811 plus 11% of excess over \$475,000

Tax Year 2030

For tax year 2030, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2030)	
Filing Status	Amount
Joint or Surviving Spouse	\$20,000
Head of Household	\$15,000
Single or Married Filing Separate	\$10,000

Tax Year 2031

For tax years 2031 and thereafter, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2031)	
Filing Status	Amount
Joint or Surviving Spouse	\$24,000
Head of Household	\$18,000
Single or Married Filing Separate	\$12,000

Department of Taxation Announcement No. 2024-03

June 3, 2024

Page 8 of 8

If you have any questions about this Tax Announcement or Act 46, please contact the Rules Office at 808-587-1530, or via email at Tax.Rules.Office@hawaii.gov.

GARY S. SUGANUMA
Director of Taxation

DEPARTMENT OF TAXATION

Amendment to Chapter 18-235,
Hawaii Administrative Rules

_____, 2024

SUMMARY

1. §18-235-61-06 amendments

§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)

APPROVED AS TO FORM:


Deputy Attorney General

DATE: September 6, 2024

DEPARTMENT OF TAXATION; Standard format addition of
\$18-235-61-06 for pre-hearing approval pursuant to
Hawaii Administrative Directive 18-02.

DEPARTMENT OF TAXATION

Amendments to Chapter 18-235,
Hawaii Administrative Rules

_____, 2024

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, are provided in Ramseyer format for reference only.

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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<i>Weekly PAYROLL PERIOD</i>												
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	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
1,220	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
1,620	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
2,020	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
2,420	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
2,820	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
4,020	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
4,420	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
4,820	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)

Weekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
5,220	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)

<i>Weekly</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										
5,600	& 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)

<i>Biweekly</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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
1,260	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
4,460	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
4,860	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
1,260	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
4,460	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
4,860	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
5,660	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
6,060	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
6,460	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
7,660	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
8,860	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
9,660	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Biweekly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

<i>Semimonthly</i> PAYROLL PERIOD												
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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

<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										
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)

Semimonthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Semimonthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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)

<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										
1,260	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

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(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)

<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										
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)

<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										
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)

<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										
4,460	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)

<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										
4,860	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)

<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										
5,660	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)

Semimonthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
6,060	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)

<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										
6,460	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)

<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										
7,660	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)

<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										
8,860	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)

Semimonthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
9,660	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)

<i>Monthly 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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
1,340	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
1,740	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
2,140	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
2,540	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
2,940	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
4,540	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
4,940	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
5,340	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
5,740	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
6,140	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
6,540	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
6,940	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
7,340	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
7,740	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
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Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
8,140	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
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Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
8,540	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
8,940	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
9,340	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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
10,140	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
10,540	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
10,940	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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>												
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	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>												
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										
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>												
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										
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>												
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										
1,340	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>												
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										
1,740	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>												
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										
2,140	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>												
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										
2,540	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)

<i>Monthly PAYROLL PERIOD</i>												
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										
2,940	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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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>												
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										
4,140	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
4,540	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)

<i>Monthly PAYROLL PERIOD</i>												
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										
4,940	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>												
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										
5,340	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>												
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										
5,740	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>												
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										
6,140	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>												
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										
6,540	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
6,940	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)

<i>Monthly PAYROLL PERIOD</i>												
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										
7,340	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>												
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										
7,740	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
8,140	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>												
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										
8,540	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>												
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										
8,940	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
9,340	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
9,740	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)

<i>Monthly PAYROLL PERIOD</i>												
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										
10,140	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)

<i>Monthly PAYROLL PERIOD</i>												
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										
10,540	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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
10,940	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)

<i>Monthly PAYROLL PERIOD</i>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

<i>Monthly PAYROLL PERIOD</i>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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>												
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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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>												
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										
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>												
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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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>												
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										
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>												
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										
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)

<i>Monthly PAYROLL PERIOD</i>												
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										
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>												
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										
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>												
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										
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>												
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										
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)

<i>Monthly PAYROLL PERIOD</i>												
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										
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>												
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										
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>												
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										
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)

Monthly PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Daily PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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	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)

Daily PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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										
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)

Daily PAYROLL PERIOD												
For Calendar Year 2025												
Single PERSONS - UNMARRIED Heads of Household												
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)

Daily PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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	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)

Daily PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Daily PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

Daily PAYROLL PERIOD												
For Calendar Year 2025												
Married Persons												
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										
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)

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IV. New Business

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

PRE-PUBLIC HEARING SMALL BUSINESS IMPACT STATEMENT
TO THE
SMALL BUSINESS REGULATORY REVIEW BOARD
(Hawaii Revised Statutes §201M-2)

Date: 9/10/2024

Department or Agency: Hawaii County Department of Liquor Control

Administrative Rule Title and Chapter: Rules and Regulations of the Liquor Commission of the Department of Liquor Control

Chapter Name: Amendments are throughout the Hawaii County Liquor Rules and Regulations

Contact Person/Title: Gerald Takase, Director of Liquor Control

E-mail: gerald.takase@hawaiicounty.gov; brandon.gonzalez@hawaiicounty.gov; cohdlc@hawaiicounty.gov; inha.kandatsu-kang@hawaiicounty.gov Phone: 808-961-8218

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," provide details: _____

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))

The proposed amendments include rules being adopted to implement State statute without interpretation as well as other amendments.

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.)

* * *

If the proposed rule affects small business and are not exempt as noted above, please provide a reasonable determination of the following:

1. Description of the small businesses that will be required to comply with the proposed rules and how they may be adversely affected.

The amendments to the Rules and Regulations are largely housekeeping clarifications of existing rules and incorporations of new State Laws, therefore all liquor licensees to include, manufacturers, wholesalers, and retailers will benefit or be affected by these amendments.

2. In dollar amounts, the increase in the level of direct costs such as fees or fines, and indirect costs such as reporting, recordkeeping, equipment, construction, labor, professional services, revenue loss, or other costs associated with compliance.
The dollar amounts of compliance for License Categories newly created by State law cannot be computed accurately as it is unknown how many applicants for these newly created License Categories may apply. All other increases in fees are prospective in nature.

If the proposed rule imposes a new or increased fee or fine:

- a. Amount of the current fee or fine and the last time it was increased.
Not Applicable. Actually deleted fees for special licenses in Rule 3-3
- b. Amount of the proposed fee or fine and the percentage increase.
Not Applicable. Actually deleted fees for special licenses in Rule 3-3
- c. Reason for the new or increased fee or fine.
Not Applicable. Actually deleted fees for special licenses in Rule 3-3
- d. Criteria or methodology used to determine the amount of the fee or fine (i.e., Consumer Price Index, Inflation rate, etc.).
Not Applicable. Actually deleted fees for special licenses in Rule 3-3 based on public/non-profit feedback.

3. The probable monetary costs and benefits to the agency or other agencies directly affected, including the estimated total amount the agency expects to collect from any additionally imposed fees and the manner in which the moneys will be used.

The collection amounts cannot be computed as these fees are for categories of licensees that were newly created by State statutes, so it is unknown how many applicants there may be for these newly created categories. Use of fees is outlined in HRS Section 281-17.5

4. The methods the agency considered or used to reduce the impact on small business such as consolidation, simplification, differing compliance or reporting requirements, less stringent deadlines, modification of the fines schedule, performance rather than design standards, exemption, or other mitigating techniques.

The majority of the amendments are clarifications and simplifications of existing rules, and were done for the benefit of the Licensees, primarily small businesses, by recognizing the difficulty Licensees may have adapting to complex standards.

5. The availability and practicability of less restrictive alternatives that could be implemented in lieu of the proposed rules.

Where compliance with State Law allowed, less restrictive alternatives were incorporated.

6. Consideration of creative, innovative, or flexible methods of compliance for small businesses. The businesses that will be directly affected by, bear the costs of, or directly benefit from the proposed rules.

Due consideration of alternative methods of compliance was done with the acknowledgment that the majority of Licensees for Hawaii County are small businesses.

7. How the agency involved small business in the development of the proposed rules.

The proposed rule changes were twice presented to large working groups of Licensees for their input prior to finalization of the amendments. Since those conferrals, no substantial further amendments were made.

- a. If there were any recommendations made by small business, were the recommendations incorporated into the proposed rule? If yes, explain. If no, why not.

Recommendations from small business were incorporated in the form of allowing manufacturers/wholesalers to be open 24 hours instead of 6AM to 9PM.

8. Whether the proposed rules include provisions that are more stringent than those mandated by any comparable or related federal, state, or county standards, with an explanation of the reason for imposing the more stringent standard.

There were no amendments that are more stringent than federal, state or county standards.

If yes, please provide information comparing the costs and benefits of the proposed rules to the costs and benefits of the comparable federal, state, or county law, including the following:

- a. Description of the public purposes to be served by the proposed rule.

Not Applicable

- b. The text of the related federal, state, or county law, including information about the purposes and applicability of the law.

Not Applicable

- c. A comparison between the proposed rule and the related federal, state, or county law, including a comparison of their purposes, application, and administration.

Not Applicable

- d. A comparison of the monetary costs and benefits of the proposed rule with the costs and benefits of imposing or deferring to the related federal, state, or county law, as well as a description of the manner in which any additional fees from the proposed rule will be used.

Not Applicable

- e. A comparison of the adverse effects on small business imposed by the proposed rule with the adverse effects of the related federal, state, or county law.

Not Applicable

* * *

Small Business Regulatory Review Board / DBEDT

Phone: (808) 586-2594 / Email: DBEDT.sbrrb.info@hawaii.gov

This Statement may be found on the SBRRB Website at: <http://dbedt.hawaii.gov/sbrrb/resources/small-business-impact-statements>

SUMMARY STATEMENT OF PROPOSED 2024 AMENDMENTS

The County of Hawai'i - Department of Liquor Control respectfully submits this Summary Statement of Proposed amendments to its Rules and Regulations of the Liquor Commission of the Department of Liquor Control of the County of Hawai'i, State of Hawai'i (hereinafter Rules and Regulations).

The amendments to the Rules and Regulations are largely housekeeping clarifications of existing rules and incorporates new and/or amended State Laws regarding the manufacture, sale, and service of liquor. The proposed amendments benefit or affect all County of Hawai'i liquor Licensees such as manufacturers, wholesalers, and retailers.

Due to new statutory provisions in the Hawai'i Revised Statutes the following are added/deleted from the Rules and Regulations: eliminating the need for IRS tax clearance for liquor license applications; allowing the sale of to-go liquor; allowing curbside pick-up of liquor; updating liquor container sizes; increasing malt beverage production limits; allowing liquor manufacturers/wholesalers to operate 24 hours instead of 6Am to 9AM. The proposed amendments are also deleting fees for special liquor licenses that are used by non-profits.

**RULES AND REGULATIONS OF THE LIQUOR COMMISSION
OF THE DEPARTMENT OF LIQUOR CONTROL OF THE
COUNTY OF HAWAI'I, STATE OF HAWAI'I**

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**RULES AND REGULATIONS OF THE LIQUOR COMMISSION
OF THE DEPARTMENT OF LIQUOR CONTROL OF THE
COUNTY OF HAWAI'I, STATE OF HAWAI'I**

Pursuant to and by virtue of the authority set forth in Chapter 281 and Chapter 91 of the Hawai'i Revised Statutes, as amended, and Article VII, Chapter 3, and Section 13-7 of the Charter of the County of Hawai'i, the Liquor Commission of the Department of Liquor Control of the County of Hawai'i, State of Hawai'i, adopts the rules and regulations of the Liquor Commission as hereafter provided.

Part 1. RULES OF PRACTICE

RULE 1-1 DEFINITIONS. Words used in these rules and regulations in the singular, include the plural, and vice versa; words of any gender include any other gender. Words defined in Section 281-1 of the Hawai'i Revised Statutes, as amended, shall have the same meaning wherever used herein.

“Adjudication Hearing” means a proceeding held pursuant to Section 281-91, Hawai'i Revised Statutes, as amended, in which it is proposed to revoke or suspend any license issued, or assess and collect a penalty, or reprimand a licensee. The summary revocation of any special license is not included within the scope of this term.

“Ambient Noise” means the totality of sounds in a given place and time, independent of the sound contribution of the specific source being measured.

“Applicant” means a person who has filed any application for liquor license, management agreement, permit or its like, for consideration by the Director or Commission.

“Application” means the application or the required forms used in making the request and any information contained therein for a liquor license, renewal or transfer thereof, permit or the amendment of conditions placed on a license or a permit or any other request or petition, and any other forms or documents which may be prescribed from time to time by the Commission.

“Authorized Agent” means a person who is authorized in writing or in person by the licensee or applicant to act for or be the representative of the licensee or applicant in Commission or Board proceedings.

“Bartender” means a person who prepares or mixes alcoholic drinks in accordance with established recipes and procedures.

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“Board” means the Liquor Control Adjudication Board of the County of Hawai‘i.

“Caterer” means any licensee who provides off-premises liquor service in connection with the service of food at catered functions as provided in Section 281-31, Hawai‘i Revised Statutes, as amended.

“Commission” means the Liquor Commission of the County of Hawai‘i.

“County” means the County of Hawai‘i.

“Dancing” means to move your body in a way that goes with the rhythm and style of music that is being played.

“dBA” means a unit or measurement of decibels at the “A” level. The “A” level is the total level of all noise as measured with a sound level meter using the “A” weighing network.

“dBC” means a unit or measurement of decibels at the “C” level. The “C” level is the total level of all noise as measured with a sound level meter using the “C” weighing network.

“Decibels” (dB) means the unit for measuring the volume of sound equal to 20 times the logarithm to the base 10 of the ratio of the pressure of the sound measured to the reference pressure, which is 20 micropascals (0.0002) dynes per square centimeter.

“Department” means the Department of Liquor Control of the County of Hawai‘i.

“Direct Shipment” means the transport of intoxicating liquors from a valid holder of a manufacturer’s or wholesaler’s license within the State but not within the County of Hawai‘i, to the holder of a valid liquor license authorized to resell such liquors in this county. Direct shipment is applicable to shipments on orders placed by those holding valid solicitor’s permits; to pool buying agreements pursuant to law which provides that liquor shipped may be retrieved by the licensee or a licensed common carrier for delivery to the retail licensee.

“Director” means the Director of the Department of Liquor Control of the County of Hawai‘i.

“Draught” or **“Draft”** beer means a product which has been packed in containers of one gallon or more and is drawn from a tap or spigot, whether pasteurized or not, or beer which is bottled or canned, and if not pasteurized, has been sterile filtered.

“Gratuitous or Purely Gratuitous” means costing nothing; free; not involving a return benefit or compensation or consideration for anything.

“Growler” means a recyclable or reusable container that does not exceed one gallon which shall be securely sealed.”

“Host or Hostess” means a person who is either compensated or not compensated and allowed to sit with patrons, whether or not the individual, employee or entertainer is consuming nonalcoholic beverages while in the company of patrons. The host or hostess shall only be allowed to be employed or utilized under a Class 5 Dispenser, Category D, liquor license. In other classes licensed for consumption thereon, a host or hostess shall be described as the person who greets and seats the patrons.

“Industry Member” means any person engaged in business as a distiller, brewer, rectifier, blender or other producer, or is an importer, wholesaler, or retailer.

“Licensee” includes the holder of a license and all agents, servants, and employees of the holder of a license.

“Liquor Card” means a card issued by the Department to a person in active charge of the licensed premises, or to a person 18-20 years of age, who is deemed qualified by the Department upon successful completion of an examination on liquor laws.

“Meeting” means the convening of the Commission or Board for which a quorum is required in order to deliberate and make decisions on matters over which the Commission or Board has supervision, control, jurisdiction, or advisory power.

“Minibar” means an enclosed unit offering a selection of intoxicating liquors in its original packages which is located in a hotel or condominium hotel guest room with (a) access restricted by means of a locking device requiring the use of a key, magnetic card or similar device; or (b) if there is no locking device installed, stocking of liquors shall be permitted only at the specific request of the adult guest.

“New License or Original License” means a license which is issued for the first time. The reference in liquor laws pertaining to applications for a new or original license requires that the applicant follow application procedures pursuant to Sections 281-51 to 281-60 of the Hawai‘i Revised Statutes, as amended.

“Noise” means the presence of sound, as measured by standard testing devices, of a volume or in quantities and for durations which endangers human health, welfare or safety, or property, or which unreasonably interferes with the comfortable enjoyment of life and property in the county.

“Off-Premises License, Licensee, or Establishment” means any license, licensee or business authorized to sell liquors in their original package for consumption off the premises.

“On-Premises License, Licensee, or Establishment” means any license, licensee or business authorized to sell liquors for consumption on the premises.

“Preliminary Hearing” is used as an agenda subtitle to mean the first of two public hearings held by the Commission on an application for a liquor license.

“Premises” or **“Licensed Premises”** means the building and property that houses the establishment for which a license has been or is proposed to be issued; provided that in the case of a Class 12 Hotel license, “premises” includes the hotel premises; provided further that in the case of a Class 15 Condominium Hotel license, premises includes apartments or units as defined in Section 514A-3 and Section 514B-3, Hawai‘i Revised Statutes, as amended, that are used to provide transient lodging for periods of less than thirty days under a written contract with the owner or owners of each unit in, and common elements for access purposes as established by the declaration of condominium property regime of the condominium hotel, and provided further that if an establishment is in a retail shopping complex the businesses of which have formed a merchants association, “premises” means the establishment. As used in this definition, “establishment” means a single physical location where the selling of liquor takes place.

“Primary Liquor Service Area” means an area where the preponderance of sales is derived from intoxicating liquors or is otherwise dominated by the presence of liquor.

“Product” includes distilled spirits, wine or malt beverages as defined in the Federal Alcohol Administration Act.

“Property Owner” shall mean any owner and co-owner of record of real estate, lessee and co-lessee of record, and/or any owner of record of shares in a cooperative apartment situated within a distance of 500 feet of the proposed licensed premises.

“Public Hearing” is used as an agenda subtitle to mean the second and/or final public hearing held by the Commission on an application for a liquor license, at which a decision shall be made on the application.

“Resell or Authorized to Resell” means the authorization to sell liquors obtained from valid holders of a manufacturer or wholesale dealer license to the general public, which authorization is granted to retail licensees holding a Class 2, Class 4 through 6, 8 through 16, or Class 18 liquor license as related to its retail operation.

“Retail Licensee” means any licensee holding a Class 2, 4 through 6, 8 through 13, or 15 license, and to a Class 1, 14, 16 and 18 license applicable only to its retail operations.

“Rule” or **“Rules”** means the Rules and Regulations of the Liquor Commission which have the force and effect of law.

“State” means the State of Hawai‘i.

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“Tour or Cruise Vessel” means any boat, tour or cruise boat which is home ported in the county.

“Transient Vessel” means any cruise ship which temporarily docks within the county.

“Valid License” means a liquor license that has been issued in accordance with Chapter 281 and has not been cancelled or revoked.

“Written” or **“Writing”** includes printing, computer output, ~~and~~ typewriting and electronic formats.

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RULE 1-2 AUTHORITY. These rules governing practices and procedures before the Liquor Commission of the County of Hawai‘i, are promulgated pursuant to Chapters 91, 92 and 281 of the Hawai‘i Revised Statutes, as amended, and the Charter of the County of Hawai‘i.

RULE 1-3 CONSTRUCTION OF RULES. The rules shall be liberally construed to secure the just, speedy and inexpensive determination of every proceeding.

RULE 1-4 LIMITATION OF JURISDICTION. The jurisdiction of the Commission is limited to those matters covered under the provisions of Chapters 91, 92, 244D, and 281 of the Hawai‘i Revised Statutes, as amended, the Charter of the County of Hawai‘i and the Rules and Regulations of the Liquor Commission of the County of Hawai‘i.

RULE 1-5 MEETINGS. Regular meetings or rescheduled meetings of the Commission shall be held on the first Thursday of each month in the Meeting Room of the Department of Liquor Control, Hilo Lagoon Centre, 101 Aupuni Street, Unit 230, Hilo, Hawai‘i, or at the West Hawai‘i Civic Center, 74-5044 Ane Keohokalole Highway, Building B, 2nd Floor, Kailua-Kona, Hawai‘i, or other public place announced in advance; provided, however, that the date and time may be changed for the convenience of the public if announced at a regular meeting. All meetings shall be conducted according to Chapter 91, Hawai‘i Revised Statutes, as amended, and Robert’s Rules of Order Newly Revised.

A quorum is required in order for the Commission to take any action. A quorum is defined as the majority of the members to which the Commission is entitled. Quorum can be obtained by the number of members present at the hearing location or if property noticed, through electronic video meetings as well or as set forth in Chapter 91 and 92 of the Hawai‘i Revised Statutes.

Meeting agendas shall include all of the items to be considered by the Commission. Said agenda shall be on file at the office of the County Clerk or its designated notice site, as well as at the office of the Department of Liquor Control for inspection at least 6 days before the meeting. Additionally, agendas for meetings held at locations other than the office of the Department shall be posted at the meeting site on the day of the meeting. The Commission shall not add items to the agenda, once filed, without a 2/3 recorded vote of all members to which the Commission is entitled, provided that no item shall be added to the agenda in the manner provided herein if the item is of substantial and significant interest which may affect the public.

A special meeting may be called when the date, time and place are announced prior to adjournment of a regular meeting; otherwise a special meeting can be called only upon publication of a notice of such meeting in a newspaper of general circulation in this County at least 24 hours in advance of such meeting. If the requirement for publication of notice cannot be met because of insufficient time, the meeting notice shall be made by broadcasting a minimum of three announcements in the English language over FCC licensed public radio stations in this County or television stations

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with local audience. Such announcements shall be broadcast 24 hours in advance of such meeting and shall be programmed to be heard between the hours of 7:00 A.M. to 5:00 P.M. Notice of such special meeting shall also be posted on the bulletin board of the County Building in East and West Hawai'i.

RULE 1-6 HEARINGS. All parties of standing shall be afforded an opportunity for hearing after reasonable notice.

A. NOTICE. The notice shall include a statement of the date, time, location and nature of the hearing, the legal authority under which the hearing is held, where applicable, and the particular sections of statute or rule involved or specific description of the application before the Commission.

B. FILING APPLICATIONS, WHEN. All applications for licenses and permits or other requests requiring Commission approval shall be submitted at least 30 days prior to the desired meeting date, together with all required documents, except as otherwise provided. Such applications shall be processed in the order of receipt by the Department. Failure to comply with provisions of this rule may cause a delay in scheduling the application for a hearing or delay obtaining approval of the application by a particular date.

C. NOTICE, APPLICATIONS, ADJUDICATIONS. Except as otherwise provided by law, in any proceeding involving an application for the issuance or transfer of a license by the Commission or the revocation or suspension of a license or other disciplinary action by the Commission or Board, which by law is required to be determined after an opportunity for a hearing, the following shall apply:

1. The applicant or licensee shall be notified in writing of the hearing and such notice shall conform with Chapter 91 and Chapter 281, Hawai'i Revised Statutes, as amended, and shall be furnished to the applicant not less than 48 hours before such hearing unless otherwise waived by the applicant or licensee in cases related to late applications.
2. The determination shall be subject to such limitations or standards as may be prescribed by law.
3. If the Commission or Board decides in favor of the applicant or licensee, the applicant or licensee shall be notified of such decision promptly.
4. If the Commission or Board renders an adverse decision to any applicant or licensee, said decision shall be in writing in the form of a Findings of Fact and Conclusions of Law, and the applicant or licensee shall be served with a certified copy of same within a reasonable time.

D. SEPARATE HEARINGS. Except as otherwise provided by law, applications for liquor licenses shall be heard at 2 separate hearings, a preliminary hearing and a public hearing, and are noted on the agenda as such. Both hearings are open to the public.

- E. **STIPULATIONS.** Except as otherwise provided by law, any of the foregoing procedures may be modified or waived by stipulation of the parties and informal dispositions may be made of any contested case by stipulation, agreed settlement, consent order, or default.
- F. **JUDICIAL REVIEW.** Judicial review shall be as provided by law.

RULE 1-7 PROTESTS. No protest against the granting of a liquor license shall be considered by the Commission unless such protest is filed in accordance with this rule.

- A. Oral or written protests shall be filed with the Commission at or before the preliminary hearing and/or the public hearing.
- B. The protest shall designate the application for which the protest is being filed.
- C. Each person whose written protest is to be considered shall date, print name and sign such protest. Separate signatures are required for each spouse, co-owner or co-lessee filing a protest. Protests by owners or lessees of real estate or owners of record of shares in a cooperative apartment shall include the tax map key(s) and unit number(s), when applicable, on the letter or petition of protest.
- D. The protest shall contain the name and address of each person submitting a protest.
- E. Each person submitting a protest shall indicate whether such person is a registered voter for the area within five hundred feet of the nearest point at which the applicant proposes to establish or continue the business under the license applied for, or whether such person is an owner or lessee of record of real estate, or is the owner of record of shares in a cooperative apartment situated within a distance of 500 feet from the nearest point of the premises for which a license is asked, or both.
- F. A protest filed by a person who is not a property owner or is not a registered voter within 500 feet of the proposed licensed premises shall indicate the nature of the protestor's interest. These protests shall not be included in the calculation of a 40 percent protest affecting an automatic refusal pursuant to Section 281-39.5, Hawai'i Revised Statutes, as amended, or in the calculation of a majority protest affecting an automatic refusal of an application pursuant to Section 281-59, Hawai'i Revised Statutes, as amended.
- G. When a protest against an application for a liquor license is duly filed by a property owner who owns more than one parcel of real estate within 500 feet of the proposed licensed premises, such protest shall be applicable and counted for each parcel held within 500 feet of the proposed premises.

- H. When the property within 500 feet of the proposed premises is held by a trust, protests may be filed by the named trustee of record.
- I. Protests to an application may be submitted in the form of a petition provided that the petition shall be filed in its original form and shall clearly identify the application for which the protest is being filed, include a statement indicating opposition to the application, and the reasons for the protests. The petition shall be legible and shall include the following:
 - 1. The printed name, signature and address of the protestor.
 - 2. Information whether the protestor is an owner or lessee of record of real estate or owner of record of shares in a cooperative apartment within 500 feet of the premises and/or is a registered voter within 500 feet of the premises. The coordinator of the petition shall file an affidavit that the contents of the petition are true and correct. If any of the contents of the petition are found to be incomplete, untrue or incorrect, the Commission may, by its own motion, declare that portion of the petition to be invalid and shall determine which protests shall be void or it may declare the entire petition to be invalid.
- J. A protest which is incomplete or not legible shall be invalid.
- K. In any application where there are significant numbers of protests or issues that require verification, the Commission may delay decision-making on the application pending verification of the protests or issues. The Commission may, by its own motion, close the public hearing, and in such instance, no further public testimony including protests shall be admitted. The Commission may, by its own motion, re-open the hearings. The Commission shall schedule a hearing date at which the decision shall be made within 90 days after the hearing or within 120 days upon proper public notice.
- L. Pursuant to Section 281-59, Hawai‘i Revised Statutes, as amended, an application shall be automatically refused if:
 - 1. The majority of owners or lessees of record of real estate, or owners of record of shares in a cooperative apartment situated within a distance of 500 feet from the nearest point of the premises for which a license is asked have filed protests against the granting of the license; or
 - 2. The majority of registered voters within a distance of 500 feet from the nearest point of the premises for which a license is asked have filed protests against the granting of the license.

For purposes of defining “a majority of owners and lessees of record of real estate and owners of record of shares in a cooperative apartment,” each property counts only once, excluding roadways. A protest submitted by the majority of the co-owners or the majority of the co-lessees of a property shall constitute a protest by all the owners or lessees of record of that property.

For purposes of this section, majority protests by registered voters shall be based on the current voter registration list as of the published date of the final public hearing.

M. Pursuant to Section 281-39.5, Hawai'i Revised Statutes, as amended, an application for a license which allows the sale, service and consumption of liquors on the premises within 500 feet of a public or private elementary, intermediate or high school or public playground utilized extensively by minors shall be automatically refused if:

1. 40% of owners or lessees of record of real estate, or owners of record of shares in a cooperative apartment situated within a distance of 500 feet from the nearest point of the premises for which a license is asked have filed protests against the granting of the license; or
2. 40% of the registered voters within a distance of 500 feet from the nearest point of the premises for which a license is asked have filed protests against the granting of the license.

N. The protest list shall be available to the applicant and any protestor for review. All applicants and protestors may submit corrections, additions, and subtractions to the master list and the protest list at the public hearings, provided that additions or corrections to the voter registration list shall be certified by the clerk of the county. The Commission shall rule on proposed corrections, additions, and subtractions and give reasons for the ruling upon sufficient proof thereof.

RULE 1-8 VOTING. All matters shall be determined by an affirmative vote of the majority of the membership to which the Commission is entitled. If the Commission is unable to approve, deny or render a decision on any item and no other motions regarding the matter are passed, the matter shall be considered to be denied.

Unless a member is disqualified or excused from voting, their silence or refusal to vote shall be recorded as an affirmative vote for the motion on the floor.

RULE 1-9 PETITION FOR REHEARING.

A. An applicant desiring a rehearing after an application for a license, permit or other request has been refused by the Commission, may file a petition for rehearing. Said petition shall be filed within 15 days from the date on which the notice of refusal is sent to said applicant and/or licensee.

B. The petition shall allege facts and grounds for consideration which are newly discovered or mistake of facts, or any other matter of fact which may in the judgment of the Commission, be deemed sufficient to warrant a rehearing.

- C. The petition shall be in writing and submitted in 12 copies to the office of the Department.
- D. If the Commission decides in favor of the petitioner, it shall fix a day for a public hearing of the petition. Notice of the hearing shall be given to the petitioner. The Commission shall determine to whom and the manner in which notice shall be provided and petitioner shall be responsible for the cost of mailing. The notice shall be mailed at least 30 days prior to the public hearing and the petitioner shall provide an accountable mailing form or like document verified by the United States Postal Service. The publication of notice and notice provided to interested parties shall state the name and address of the petitioner, a statement of the position or contention of the petitioner, and the date, time and place of the hearing. The petitioner shall deposit a fee equal to the cost of publication of notice and notice to other persons affected by said petition.
- E. If the Commission decides to refuse a petition for rehearing, it shall issue an appropriate Findings of Fact, Conclusions of Law and Decision and Order. The Commission shall, within a reasonable time, send a certified copy thereof to the petitioner.
- F. A petition for rehearing by an applicant whose application has been refused pursuant to (1) protests filed by the majority of property owners within 500 feet of the nearest point of the premises or by the majority of registered voters within 500 feet of the nearest point of the premises, or (2) protests filed by 40 percent of owners or lessees of record of real estate, or owners of record of shares in a cooperative apartment or by 40 percent of the registered voters within a distance of 500 feet from a private elementary, intermediate or high school or public playground utilized extensively by minors, shall be restricted to facts or grounds which are directly related to the protests filed and/or its verification thereof as provided in Section 281-59, Hawai‘i Revised Statutes, as amended.
- G. Any interested person aggrieved by the decision of the Commission may file a petition for rehearing and shall file said petition within 15 days from the date of the decision, provided that such interested person shall have been a participant of record in the public hearing process of the application. The petition for rehearing shall be filed in the form and substance as contained in this rule.

RULE 1-10 PUBLIC INFORMATION. The public may obtain information as to matters within the jurisdiction of this Commission by inquiring at:

- A. The office of the Lieutenant Governor of the State of Hawai‘i where there are on file all rules of the Commission; or
- B. The office of the Clerk of the County of Hawai‘i where there are on file all rules of the Commission; or

- C. The office of the Department, where all rules, order, forms, permits or opinions of the Commission are available for public inspection. Copies of documents are available to the public at a price to be fixed by the Department or the County to cover mailing and publication costs.
- D. Pursuant to Chapter 92F, Hawai‘i Revised Statutes, as amended, any person may inspect public records. Such inquiries may be made in person at the Department during regular business hours, or by submitting a request for information in writing to the Department. Requests for copies of records shall be distributed in a timely manner and upon payment of the fixed cost as provided by County ordinance.

RULE 1-11 ADOPTION, AMENDMENT OR REPEAL OF RULES.

- A. **PETITION.** Any interested person may petition the Commission to request the adoption, amendment or repeal of any rule of the Commission and shall file the petition at the office of the Department. The petition shall be typewritten, submitted in 12 copies and shall include:
 - 1. A statement of the nature of the petitioner’s interest.
 - 2. A draft of the substance of the proposed rule or amendment or a designation of the provision sought to be repealed.
 - 3. An explicit statement of the reasons in support of the proposed rule, amendment or repeal.
 - 4. The name, address and telephone number of each petitioner.
 - 5. The signature of the petitioner.

The petition shall be filed 30 days prior to the Commission hearing date which is held the first Thursday of each month, except as otherwise scheduled, at the office of the Department. Any petition which does not conform to the foregoing requirements may be rejected. The Commission shall, within a reasonable time after the submission of the petition, either deny the petition in writing, stating its reason for such denial, or initiate proceedings in accordance with Chapter 91, Hawai‘i Revised Statutes, as amended, for the adoption, amendment or repeal of the rule, as the case may be.

- B. **PROCEDURES.** Prior to the adoption, amendment or repeal of the Rules and Regulations of the Liquor Commission, the Commission shall:
 - 1. Give at least 30 days notice for a public hearing. Such notice shall include a statement of the substance of the proposed rule, the date, time and place of the hearing. The notice, together with the proposed rule for adoption, amendment or repeal, shall be distributed to all licensees and to all persons who have made a timely written request to the agency for advance notice of its rule-making proceedings. Any interested person may request a copy of the proposed rule to be adopted, amended or repealed. The proposed rules, in

entirety or in summary form, shall be published at least once in a newspaper of general circulation [~~in East~~ on the Island of Hawai'i.

2. Afford all interested persons the opportunity to submit data, views or arguments, orally or in writing. The Commission may make its decision at the public hearing or announce a date as to when it intends to make a decision. Upon the adoption, amendment or repeal of a rule, the Commission shall, if requested to do so by an interested person, issue a concise statement of the principal reasons for and against its determination.

The Commission may amend its rules as originally presented after a public hearing. However, if the amendments to the rules amount to substantial changes as presented at the public hearing, then a new public hearing may be required.

A rule which has been adopted, amended or repealed, upon the approval of the Mayor of the County, shall become effective 10 days after the filing with the County Clerk; provided that where there is an adoption or amendment to the liquor license fee structure, the approval of the County Council of the County of Hawai'i shall also be required.

RULE 1-12 DECLARATORY RULING BY COMMISSION.

- A. Any interested person may petition the Commission for a declaratory order as to the applicability of any statute, ordinance or of any rule or order of the Commission. The petitioner shall be assessed a fee equal to the cost of publishing the notice of public hearing in a newspaper of general circulation.
- B. The petition shall be typewritten and submitted in 12 copies and shall contain:
 1. The name, residence address, and telephone number of the petitioner.
 2. A statement of the nature of petitioner's interest, including reasons for the submission of the petition.
 3. A designation of the specific statute, ordinance, rule or order in question.
 4. A complete statement of facts.
 5. A statement of the position or contention of the petitioner.
 6. A memorandum of authorities, containing a full discussion of the reasons, including any legal authorities, in support of such position or contention.
 7. The signature of the petitioner.
- C. Any petition which does not conform to the foregoing requirements may be rejected.
- D. The Commission may, for good cause, refuse to issue a declaratory ruling. Without limiting the generality of the foregoing, the Commission may so refuse where:

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1. The question is speculative or purely hypothetical and does not involve existing fact or facts which can reasonably be expected to exist in the near future.
 2. The petitioner's interest is not of the type which would give the petitioner standing to maintain an action if the petitioner were to seek judicial relief.
 3. The issuance of the declaratory ruling may adversely affect the interests of the State and/or County of Hawai'i, the Commission or any of their officers or employees in any litigation which is pending or may reasonably be expected to arise.
 4. The matter is not within the jurisdiction of the Commission.
- E. Where any question of law is involved, the Commission may refer the matter to the Corporation Counsel. The Commission may also obtain the assistance of other agencies, where necessary or desirable.
- F. The Commission shall consider each petition submitted and, within a reasonable time thereof, either deny the petition in writing, stating its reason for the denial, or issue a declaratory order on the matters contained in the petition.
- G. Orders disposing of petitions shall have the same status as other Commission orders. Orders shall be applicable only to the fact situation alleged in the petition or set forth in the order. They shall not be applicable to different fact situations or where additional facts not considered in the order exist.

RULE 1-13 APPEAL TO THE LIQUOR COMMISSION.

- A. Where a licensee is aggrieved by a decision of the Director, the licensee may file an appeal. The appeal shall be in writing and submitted in 12 copies at least 30 days prior to the first Thursday of each month and shall contain:
1. The name, residence and mailing address, and telephone number of the appellant.
 2. A statement of the nature of appeal.
 3. A designation of the specific statute, rule, order or decision in question.
 4. A complete statement of facts.
 5. A statement of the position or contention of the appeal.
 6. A memorandum of authorities, containing a full discussion of the reasons, including any legal authorities, in support of such position or contention.
 7. The signature of the appellant.
- B. Any appeal which does not conform to the foregoing requirements may be rejected by the Commission.
- C. The Commission may, for good cause, refuse to consider the appeal. Without limiting the generality of the foregoing, the Commission may so refuse where:

1. The question is speculative or purely hypothetical and does not involve existing fact or facts which can reasonably be expected to exist in the near future.
2. The issuance of a ruling may adversely affect the interests of the State and/or County of Hawai'i, the Commission or any of their officers or employees in any litigation which is pending or may reasonably be expected to arise.
3. The matter is not within the jurisdiction of the Commission.

D. The Commission shall consider each appeal submitted and, within a reasonable time thereof, set a date for hearing such appeal. Notice of the hearing shall be given to the appellant at least 15 days before the date of the hearing. Notice of the Commission's decision shall be given to the licensee within 90 days of such hearing.

RULE 1-14 FILING COMPLAINTS. Any aggrieved party may file a complaint with the Commission relative to any provision of the license or a permit, provided that such complaint shall be within the jurisdiction of the Commission in accordance with Chapter 281, Hawai'i Revised Statutes, as amended, and the rules. When a complaint may result in a violation of liquor law, the complaint may be referred to the Department for action.

The complaint shall be in writing and filed at the office of the Department and shall indicate the name of the licensed premises, the nature of the complaint together with any other facts for consideration by the Commission. The Commission shall conduct a hearing in accordance with Chapter 91 of the Hawai'i Revised Statutes, as amended, and disposition of such complaint shall be in accordance with the powers and jurisdiction granted to the Commission.

RULE 1-15 CAUSE FOR DISCIPLINE. Any act contrary to Chapter 281, Hawai'i Revised Statutes, as amended, the Rules and Regulations of the Liquor Commission, or a Decision and Order of the Liquor Commission or the Liquor Control Adjudication Board, whether committed on or off the licensed premises, which is directly related to the business of the licensed premises, shall be cause for hearing before the Commission or Adjudication Board. Upon a proper hearing thereof, a licensee shall be subject to disciplinary action in accordance to law.

RULE 1-16 HEARINGS, AMENDING CONDITIONS.

A. Where the Commission has placed conditions on a license or permit, the licensee or interested party of record may file an application to the Commission to amend such conditions. No application shall be accepted until one year after the effective date of the Commission's original decision.

B. The application shall be in writing and submitted in 12 copies and shall contain:

1. The name, address and telephone/facsimile number of the licensee.

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2. A statement of the current condition imposed by the Commission.
 3. A statement of the proposed request, together with any facts or evidence in support of such request.
 4. A memorandum of authorities, containing a full discussion of the reasons, including any legal authorities, in support of such position or contention.
 5. The signature of the applicant.
- C. The Commission may reject the application when there is no new evidence to support the request or when the application does not conform to the foregoing requirements.
- D. Upon acceptance of the application to amend a license or condition, the Commission shall fix a day for a public hearing and may set forth the conditions of notice and publication.
- E. When such applications may negatively affect the neighborhood or if the neighborhood has previously filed protests or concerns, the Commission shall determine to whom and the manner in which notice and publication shall be provided by the applicant. The notice shall set forth the date, time and place of the hearing, a statement of the current restrictions or conditions placed on the license, the proposed amendment to the restriction, and the manner in which protests may be filed pursuant to Rule 1-7.

When an applicant is required to provide notice to the neighborhood, the notice shall be mailed at least 45 days prior to the public hearing. If the Commission requires publication, notices shall be published at least once in a newspaper of general circulation in the area where the license is located which is published in the English language. The applicant shall file an affidavit of mailing and an accountable mailing form or like document as verified by the U.S. Postal Service at least 10 days prior to the hearing indicating that notices have been mailed in compliance with this rule.

The applicant shall deposit a fee equal to the cost of publication.

Pursuant to Section 281-59, Hawai‘i Revised Statutes, as amended, the provisions for majority protests by property owners or registered voters within 500 feet of the premises which requires an automatic refusal of the application shall not be applicable to this kind of application.

- F. If the application is denied, no further application shall be considered for one year from the date of denial.

RULE 1-17 AUTHORIZED REPRESENTATIVES. The Director may require the applicant or licensee to provide written authorization for any other individual to represent the applicant or licensee before the Commission or Board. When a representative of the applicant/licensee appears in a proceeding before the Commission or Board, that

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personal appearance shall constitute a representation that such individual is lawfully authorized and qualified to act on behalf of the applicant/licensee. It is the responsibility of the applicant to ensure that the authorized representative is fully aware of the proposed operations and is able to respond to inquiries from the Commission and the public. The inability of the representative to provide satisfactory responses shall be cause for the Commission to continue the hearing.

RULE 1-18 FURTHER APPLICATIONS.

A. If an applicant for an original application, including a transfer application for a Class 5 or Class 11 license, has, at any time been denied or refused a license, the Commission shall not consider another application submitted by the applicant for the same premises, building location or site location, for one year from the date of denial or refusal and the next application shall comply with the provisions of Section 281-60, Hawai‘i Revised Statutes, as amended.

For purposes of this rule, “applicant” shall mean all persons identified in the original application, including stockholders of a corporation, partners of a general partnership, limited liability partnership or limited partnership, or members and managers of a limited liability company. “Building location” shall mean the structure or site of any proposed licensed premises for which the original application was denied or refused.

B. If an application pertaining to a particular premises or building location is denied, refused or withdrawn, the next application from any applicant for that premises or building location shall include a report prepared by the applicant evidencing a substantial change in the circumstances that caused the previous denial, refusal, or withdrawal.

C. In complying with provisions of this section, an applicant for a liquor license shall obtain from the Department copies of minutes and protests or concerns known to the Department, from which confidential information has been removed, related to the application which was denied or refused, and shall submit a report evidencing a substantial change in the circumstances which caused the original denial, refusal or withdrawal. The report and relevant documents shall be submitted in 12 copies to the Department at least 10 days prior to the preliminary hearing.

PART II. COMMISSION, BOARD, DIRECTOR

RULE 2-1 LIQUOR COMMISSION. There shall be a Liquor Commission consisting of 9 members who shall be appointed by the Mayor and confirmed by the Council in the manner prescribed in Section 13-4, of the County Charter, County of Hawai‘i. One member shall be a resident of each council district.

- A.** The Liquor Commission shall:
 - 1. Adopt rules and regulations having the force and effect of law for the administration of liquor control in the county, incorporate and carry out provisions of the liquor control laws of the State.
 - 2. Grant, renew or refuse applications for licenses for the manufacture, importation and sale of liquor in the county under applicable laws and regulations.
 - 3. Have such other powers and duties as may be provided by law, not in conflict with the provisions of Section 7-3.2 of the Charter.
 - 4. Designate a chairperson and vice chairperson by the affirmative vote of a majority of all members of the Commission, whose term shall be from January to December. In the absence of the chairperson and vice chairperson, the most senior member will preside.
 - 5. Transact business only when a majority of the members are present at the meeting, and who constitute a quorum.

- B.** Any Decision and Order of the Commission shall have the force and effect of law. Violations of such Decision and Order shall be subject to disciplinary action.

- C.** In addition to powers provided by law, the Commission shall have the power to:
 - 1. Conduct hearings, regulate the course and conduct of the hearing and issue notices.
 - 2. Administer oaths and affirmations as administered by the presiding chairperson.
 - 3. Consolidate or sever proceedings; provided that those actions shall be conducive to the ends of justice and shall not unduly delay the proceedings or hinder, harass or prejudice any party.
 - 4. Subpoena or compel the attendance of witnesses and to examine witnesses.
 - 5. Receive evidence, and to exclude evidence which is irrelevant, immaterial, unduly repetitious or cumulative, and accordingly, may restrict lines of questioning or testimony, except that the Commission or Board and each member thereof shall not be bound by the strict rules of evidence.
 - 6. Remove disruptive individuals.
 - 7. Rule on motions and dispose of procedural matters.

- D.** The Commission shall also have the power to:
 - 1. Enact emergency rules in the event of national, State or local emergency, for the health, safety or welfare of the public or the protection of life and property for the duration of the emergency.
 - 2. Prescribe by rule, the conditions of employment of all classes of licenses.
 - 3. Set conditions on licenses and permits, including hours of operation, and to prescribe by rule, the procedure to amend such conditions.

RULE 2-2 LIQUOR CONTROL ADJUDICATION BOARD. There shall be a Liquor Control Adjudication Board consisting of 5 members who shall be appointed by the Mayor and confirmed by the Council in the manner prescribed in Section 13-4, of the County Charter, County of Hawai‘i. The Liquor Control Adjudication Board shall hear and determine all complaints regarding violations of the liquor control laws of the State, or complaints regarding violations of rules and regulations established by the Liquor Commission and impose such fines or punishment as may be provided by law upon the conviction thereof.

In accordance with Chapter 281, Hawai‘i Revised Statutes, as amended, and the Charter of the County of Hawai‘i, the Liquor Control Adjudication Board is granted the authority to hear all matters involving a violation of the liquor laws and to take appropriate action against a licensee in accordance with Section 281-91, Hawai‘i Revised Statutes, as amended, and the Charter of the County of Hawai‘i. The Board shall be authorized to adopt its Rules and Regulations in accordance with the Charter of the County of Hawai‘i. Any Rule or Decision and Order of the Board shall have the force and effect of law. Violations of such Rule or Decision and Order shall be subject to disciplinary action.

RULE 2-3 DIRECTOR OF THE DEPARTMENT OF LIQUOR CONTROL. The Director of the Department of Liquor Control shall be appointed by the Commission and may be removed by the Commission in accordance with the provisions of Section 7-3.4(a) of the Hawai‘i County Charter. The Director of the Department of Liquor Control shall:

- A. Be the administrative head of the department.
- B. Provide clerical and administrative services for and on behalf of the Commission and the Board, including the submission of a budget for the operation of the Department.
- C. Investigate complaints regarding violations of the liquor control laws of the State or complaints regarding violations of rules and regulations established by the Commission and report such violations to the prosecuting officer of the County, provided that the Director shall be authorized to subpoena any witnesses or records for the purpose of an investigation where there is a cause to believe that a violation of liquor laws has occurred.
- D. Be authorized to enact emergency rules in the event of national, State or local emergency, for the health, safety or welfare of the public or the protection of life and property. Such emergency rule may be adopted without notice of hearing or publication and shall be subject to the approval of the Mayor and shall be in effect for the duration of the emergency.

- E. Be authorized to designate a portion of fine monies collected for use in programs to promote compliance to liquor laws. Such programs may include, but is not limited to enforcement, public service announcements promoting responsible drinking and driving, youth programs and education.

PART III. LICENSES, PERMITS, FEES, HOURS

RULE 3-1 LICENSES, CLASSES.

- A. **GENERAL.** It shall be unlawful for any person not having a valid license to manufacture, import or sell any liquor. Licenses may be granted by the Commission as provided in Chapter 281, Hawai'i Revised Statutes, as amended, and the Rules of the Commission. Licenses granted in this County shall permit the licensee to conduct business only in this County, except as otherwise provided by law.

- B. **CLASS 1. MANUFACTURER LICENSE.** A license for the manufacture of liquor shall authorize the licensee to manufacture the liquor therein specified and to sell it in original packages to any wholesaler who holds a license to resell it [the same], and to sell [draught] beer, wine or other specified liquor manufactured or distilled on the licensee's premises from fruits or other products grown in the State, in any quantity at wholesale in original packages to any person who holds a license to resell it and to any person for private use and consumption, which retail sale shall be conducted only on the manufacturer's licensed premises.

Under this license, no liquor shall be consumed on the premises except as authorized by the Commission or Director. Requests for consumption of liquor may be submitted for special events such as a grand opening or anniversaries, which shall be purely gratuitous to patrons, and requests for live music and entertainment at these special events may be submitted for approval.

Requests for product tasting of the manufactured liquor on the manufacturer's premises may be approved by the Commission during the public hearing on the application for a liquor license. The approval shall be valid for the term of the license held by the licensee and shall not be transferable. Product tastings shall be restricted to the licensed premises in an area set aside for such tastings. Tastings shall be restricted to adult patrons provided that the licensee shall ensure that consumption shall not be cause for intoxication.

An Application for Product Tasting shall be submitted for product tastings to be conducted outside of the manufacturer's licensed premises. Tastings on retail licensed premises are prohibited except when such functions are part of a trade show, special license or for private functions. The application and the conduct of such tastings shall be in accordance to Rule 3-2-D-11.

Of this class there shall be the following kinds:

1. Beer.
2. Wine.
3. Alcohol.
4. Other specified liquor.

All manufacturers shall keep separate and distinct records of account wherein shall be entered the name of the licensee, license number, place of business, the day, month and year in which the sale is made and the quantity and price of liquor sold to each licensee. It shall be unlawful for any holder of a manufacturer's license to acquire or hold any interest whatsoever in the license or licensed premises of any other license. This subsection shall not prevent the holder of a manufacturer license under this chapter or under the law of another jurisdiction from maintaining any interest in the license or licensed premises of a wholesale dealer licensee under this chapter.

A manufacturer of beer or wine or other specified liquors who conducts retail sales to persons for private use and consumption shall be required to have an authorized person in active charge of the premises on duty pursuant to Rule 5-2.

C. CLASS 2. RESTAURANT LICENSE.

1. A license under this class shall authorize the licensee to sell liquors herein specified for consumption on the premises, except that a restaurant licensee may provide off premises catering which shall permit the licensee to provide liquor for sale and consumption at the catered premises while performing food catering functions. The catering activity shall be directly related to the licensee's operation as a restaurant provided that the Director shall be authorized to establish the perimeter and consumption area for the catered premises for the sale, service and consumption of liquor. The licensee shall obtain a certificate of approval from the Director for each catering function in accordance with the pertinent provisions of Rule 3-1-N-2.

A licensee who fails to meet the requirement where 30 percent of the establishment's gross revenues of food and liquor are derived from food sales shall be prohibited from catering liquor off premises until such time that said requirement has been re-established.

A licensee under this class shall also authorize the licensee to sell beer, malt beverages, or cider for off-premises consumption; provided that the licensee has the appropriate kind of license; and provided further that the beer, malt beverage, or cider is sold in a securely sealed or covered glass, ceramic, or metal container that is sold to or provided by the patron, and each sealed or covered glass, ceramic, or metal container does not exceed a maximum capacity of one half-gallon.

A licensee under this class shall be issued a license according to the category of establishment the licensee owns or operates. The categories of establishment shall be as follows:

- A. A standard bar: premises in which recorded music is permitted.
- B. A premises in which live entertainment or recorded music is provided and/or facilities for dancing by the patrons may be permitted as provided in the subcategories listed herein:
 - 1. A premises in which recorded music and live entertainment are provided.
 - 2. A premises in which recorded music, live entertainment and dancing are provided.

If a licensee under Class 2 desires to change the category of establishment the licensee owns or operates to a higher category, the licensee shall apply for a new license applicable to the category of the licensee's establishment. Changes to a lower category can be done without public notice.

For each category of Class 2 licenses there shall be the following kinds:

- 1. General (includes all liquors except alcohol).
- 2. Beer and wine.
- 3. Beer.

A new class 2 license may be issued prior to an establishment commencing operation. An application for a new class 2 license shall include a certification by the applicant that the applicant intends to and shall derive no less than thirty percent of the establishment's gross revenue from the sale of foods.

A licensee under this class engaged in meal service may also sell unopened beer, unopened wine or properly sealed mixed cocktails with food for pick up, delivery, take out, or other means to be consumed off the premises.

- 2. Notwithstanding Section 281-57, Hawai'i Revised Statutes, as amended, the Commission may approve at one public hearing and without notice the change to a Class 2 Restaurant license by a Class 5 Dispenser license who meets the requirements of a Class 2 license.

Whenever a licensee is authorized to provide dancing by patrons, each area where dancing will be provided shall contain no less than 100 square feet and shall not obstruct the normal flow of traffic.

- D. CLASS 3. WHOLESALE DEALER LICENSE.** A license for the sale of liquors at wholesale shall authorize the licensee to import and sell only to licensees or to others who are by law authorized to resell the liquor specified by

the license but are not by law required to hold a license provided that a Class 3 licensee may sell samples of liquor back to the manufacturer.

Under a Class 3 license, no liquor shall be consumed on the premises except as authorized by the Commission or Director. Requests for consumption of liquor may be submitted for product tastings or special events such as a grand opening or anniversaries which shall be purely gratuitous to patrons, and that requests for live music and entertainment at these special events may be submitted for approval.

Of this class there shall be the following kinds:

1. General (includes all liquors except alcohol).
2. Beer and wine.
3. Alcohol.

If any wholesale dealer solicits or takes any orders in any county other than that where the dealer's place of business is located, the orders may be filled only by shipment direct from the county in which the wholesale dealer has the dealer's license. Nothing in this subsection shall prevent a wholesaler from selling liquors to post exchanges, ships service stores, clubs, or like organizations located on military reservations, or to any vessel other than vessels performing a regular water transportation service between any two or more ports in the State, or to aviation companies who operate an aerial transportation enterprise subject to Chapter 269, Hawai'i Revised Statutes, as amended, and engaged in regular flight passenger services between any two or more airports in the State for use on aircraft, or aviation companies engaged in transpacific flight operations for use on aircraft outside the jurisdiction of the State.

All wholesale dealers and solicitors shall keep separate and distinct records of account wherein shall be entered the name of the licensee, license number, place of business, the day, month and year in which the sale was made and the quantity and price of liquor sold to each licensee.

It shall be unlawful for any holder of a wholesale dealer license to acquire or hold any interest whatsoever in the license or licensed premises of a retail or brewpub licensee.

E. CLASS 4. RETAIL DEALER LICENSE.

1. GENERAL. A license to sell liquors at retail or to Class 10 licensees, shall authorize the licensee to sell the liquors therein specified in their original packages. A license under this class shall also authorize the licensee to sell beer, malt beverages, or cider in non-original packages; provided that the beer, malt beverage, or cider is sold in a securely sealed or covered glass, ceramic, or metal container that is sold to or provided by the patron, and each sealed or covered glass, ceramic, or metal container does not exceed a maximum capacity of one half-gallon. Sales shall be conducted only on the licensed

premises except as otherwise provided herein. Licensees may advertise products and prices via computer or electronic means.

Under a Class 4, no liquor shall be consumed on the premises except as authorized by the Commission or Director for product tastings or for special events such as a grand opening or anniversaries, which shall be purely gratuitous to patrons, and that requests for live music and entertainment at these special events may also be submitted for approval.

As authorized by the Commission or Director, a retailer may charge for product tasting to help offset costs.

Of this class there shall be the following kinds:

1. General (includes all liquors except alcohol).
2. Beer and wine.
3. Alcohol.

Alcohol may be sold for non-beverage purposes by a retail alcohol licensee. The sale of alcohol shall be made only to a person holding an alcohol purchase permit approved by the Commission. The licensee shall maintain permanent records of the sale, including the name of the permittee, the date and quantity of alcohol sold.

The retail dealer may have radios, television and any other system providing recorded music on the premises without a permit issued by the Department, provided that the license shall be subject to compliance to Rule 6-4, relating to noise, as provided herein.

2. **DELIVERY.** A licensee who desires to provide delivery service of liquor shall be required to submit a written request to the Commission for consideration. Any approvals by the Commission shall be valid for the term of the license held by the licensee and shall not be transferable. The Commission reserves the right to deny, approve and condition any approval of delivery service, and to withdraw such approval upon proper notice and hearing when the licensee fails to comply with the provisions of this rule. Delivery service shall be subject to the following conditions:
 - A. A customer or authorized agent, 21 years or older, shall place liquor orders directly to the licensed premises and deliveries shall be restricted to patrons within this County upon a bona fide order thereof, provided that payment shall be made at the licensee's place of business. The buyer shall file a written statement of authorization with the names of persons 21 years or older who are authorized to order or receive liquors. The exchange of monies at other than the licensed premises is prohibited.
 - B. The licensee shall be required to ensure that the buyer and authorized agent is of legal age, and shall maintain a customer file with a copy of the

identification card which shall clearly identify the patron's name, birth date, signature, and address. Deliveries shall be within the legal hours of sale.

- C. The order and delivery form shall be legible and contain the customer's name and address of delivery. Upon delivery, the licensee shall cause the buyer or authorized agent to sign the delivery form. Such records shall be kept for 2 years.
- D. Delivery shall be made only to the person ordering or the authorized agent, provided that no licensee shall deliver liquors when it is apparent that the liquors may be consumed by minors.
- E. Curbside delivery by licensee shall be permitted to customers who purchases liquor by carrying or delivering the purchase to customer's vehicle or other designated location.

- 3. **GIFT BASKETS.** The licensee shall be permitted to sell gift baskets containing liquor and non-liquor products provided that the cost of the gift basket must reflect the cost of each item contained therein. Such sales shall be considered sales of intoxicating liquors unless the product contains separate liquor and non-liquor codes.

F. CLASS 5. DISPENSER LICENSE.

- 1. **GENERAL.** A license under this class shall authorize the licensee to sell liquors herein specified for consumption on the premises. No liquor may be allowed to be carried off the licensed premises except as otherwise provided in Rule 3-1-W. A licensee under this class shall be issued a license according to the category of establishment the licensee owns or operates. The categories of establishments shall be as follows:
 - A. A standard bar; a premises in which recorded music is permitted.
 - B. A premises in which live entertainment or recorded music is permitted and facilities for dancing by the patrons may be permitted as provided by Commission rules in the subcategories as listed herein:
 - 1. A premises in which recorded music and live entertainment is permitted.
 - 2. A premises in which recorded music, live entertainment and dancing is permitted.
 - C. A premises in which a person performs or entertains in attire restricted to use by entertainers pursuant to Commission rules.
 - D. A premises in which employees or entertainers are compensated to sit with patrons whether or not the employees or entertainers are consuming nonalcoholic beverages while in the company of such patrons pursuant to Commission rules. If a licensee under Class 5 desires to change the category or subcategory of establishment the licensee owns or operates, the licensee shall apply for a new license applicable to the category of the licensee's establishment.

For each category of Class 5 licenses there shall be the following kinds:

1. General (includes all liquors except alcohol).
2. Beer and wine.
3. Beer.

Whenever a licensee is authorized to provide dancing by patrons, each area where dancing will be provided shall contain no less than 100 square feet and shall not obstruct the normal flow of traffic.

- 2. RELATING TO CATEGORY C.** An applicant for or a licensee holding a Class 5 Dispenser liquor license shall obtain a Category C designation when the applicant or licensee proposes to offer entertainment in attire restricted by Commission rules or proposes entertainment which is sexually suggestive. "Attire restricted by Commission rules" shall mean beach attire, such as bikinis or speedos, which covers the female breast, and buttocks and genitals of the performers.

A licensee holding a Class 5, Category C, license shall not permit a person to perform or entertain in a licensed premises while such person is unclothed or is in attire which exposes any portion of the pubic hair, anus, cleft of the buttocks, genitals, or the areola of the female breast. No attire shall be removed during the performance. Said entertainers shall not be permitted to remain on the licensed premises before, between and after such performances while in such attire.

Performers shall be 18 years of age or older. The licensee shall obtain a Minor Entertainment Permit for performers 18-20 years of age, in accordance to Rule 3-2-D-8-a. Performers are prohibited from commingling with patrons during the performance and no tipping of money or other gifts on the performer's person or attire is permitted. The licensee shall provide barriers sufficient to obstruct the view of anyone outside the premises whenever any entertainer is performing therein. A licensee of this category shall post a copy of this rule and shall ensure that all performers are familiar with this rule.

- 3. RELATING TO CATEGORY D.** A licensee holding a Class 5, Category D, license permits designated employees, hereinafter referred to as "hostesses," to sit, dance or entertain with patrons. Hostesses shall be required to register at the office of the Department prior to such employment. To register, a Category D licensee shall submit a letter of employment indicating the name, address, birth date and date of employment of the hostess. The hostess shall be required to produce a valid identification card with picture. A registered hostess shall be issued a photo identification card which shall be valid for a period of two years from the date of issue and the fee for such identification card shall be assessed in accordance to the cost of

materials. A hostess shall be required to register at the office of the Department for each Category D premises it is employed at.

The licensee shall maintain daily time sheets of all hostesses on duty and shall include records of compensation. Hostesses are permitted to solicit only nonalcoholic beverages as a gift from or at the expense of the patron. A Category D licensee shall:

- A. Post prices of alcoholic and nonalcoholic beverages which shall be visible to all patrons, and
- B. Cause all liquor and nonliquor sales to be recorded and readily identified by a code.

G. CLASS 6. CLUB LICENSE.

1. A club license shall be general only (but excluding alcohol) and shall authorize the licensee to sell liquors to members of the club and to guests of the club enjoying the privileges of membership, for consumption only on the premises kept and operated by the club.

For purposes of a Class 6 Club license, membership is as defined in the bylaws of the organization or by reciprocal agreement and includes members of the same club under a State, national or international charter.

A club member shall also be authorized to keep in the member's private locker on the premises a reasonable quantity of liquor, if owned by the member, for the member's own personal use and not to be sold, and which may be consumed only by the member on the premises, provided that if private lockers are not available this privilege shall be prohibited.

The club may host teen events pursuant to Rule 3-2-D-12, whether or not the teens are members.

A licensee under this class shall be issued a license according to the category of establishment the licensee owns or operates. The categories of establishment shall be as follows:

- A. A standard bar; a premises in which recorded music is permitted.
- B. A premise in which recorded music or live entertainment is permitted and/or facilities for dancing by the patrons may be permitted as provided in the subcategories listed herein:
 1. A premise in which recorded music and live entertainment are permitted.
 2. A premise in which recorded music, live entertainment and dancing are permitted.

2. Each licensed club shall keep a complete list of the members which shall be convenient for inspection on the licensed premises. A guest of a member or a bona fide guest enjoying the privileges of membership shall register to gain entry into the premises. Such registration shall include the name of the guest, date, and name of host and shall be produced whenever required by the Commission and/or by its investigator. A club licensee shall be authorized to host charitable functions that are open to the general public only pursuant to Commission authorization. Club records shall be kept for at least 3 years.

H. CLASS 7. RESERVED.

- I. CLASS 8. TRANSIENT VESSEL LICENSE.** A general license may be granted to the owner of any vessel for the sale of liquor (other than alcohol) on board the vessel while en route within the jurisdictional limits of the State and in any port of the State. Such sales shall be made only for consumption by passengers and their guests on board such vessel during hours established by the operator/licensee. The application for the license may be made by any agent representing the owner.

J. CLASS 9. TOUR OR CRUISE VESSEL LICENSE.

1. A general license may be granted to the owner of any tour or cruise vessel for the sale of liquor (other than alcohol) on board the vessel while in the waters of the State; provided such sales are made only for consumption by passengers on board while the vessel is in operation outside the port or dock of this County, or while the vessel is in port for a period not to exceed 60 minutes prior to and after the sail, within the legal hours of sale for this class of license. The license shall be issuable in the county where the home port of the vessel is situated, otherwise in the City and County of Honolulu. If on any vessel for which no license has been obtained under Chapter 281, Hawai'i Revised Statutes, as amended, any liquor is sold or served within 3 miles of the shore of any island of the State, the same shall constitute a violation of said chapter.
2. A licensee under this class shall be issued a license according to the category of establishment the licensee owns or operates. The categories of establishment shall be as follows:
 - A. A standard bar: premises in which recorded music is permitted.
 - B. A premises in which recorded music or live entertainment is permitted and/or facilities for dancing by the patrons may be permitted as provided in the subcategories listed herein:
 1. A premises in which recorded music and live entertainment are permitted.
 2. A premises in which recorded music, live entertainment and dancing are permitted.

K. CLASS 10. SPECIAL. A special license may be granted for the sale of liquor for consumption on the premises for a period not to exceed one day or for a period not to exceed 3 days and the event shall be open to the public. The issuance of special licenses shall be restricted to not-for-profit organizations, to political parties and/or political candidates. Of this class there shall be the following kinds:

1. General (includes all liquor except alcohol).
2. Beer and wine.
3. Beer.

An organization shall be required to obtain a special license whenever any ticket sale, entry fee, request for donation or any other type of payment necessary for entry or participation in the function is required to consume liquor.

Any registered educational or charitable nonprofit organization may sell liquor in their original package for off-premises consumption provided that such sales shall be by auction only and shall not exceed ~~[5]~~ 15 cases of wine ~~[or]~~ , ~~[3]~~ 10 cases of distilled spirits, ~~[or]~~ and ~~[12]~~ 30 cases of beer or malt beverages per event.

Applications shall be on a form prescribed by the Commission and shall include: (1) a rental agreement or like document granting possession and control of the premises to the applicant; (2) tax clearance certificate[s]; (3) a written statement signed by the owner or representative of the property consenting to the sale and consumption of liquor and acknowledging that such function will be subject to the liquor laws and to inspection by investigators; and (4) a sketch of the premises designating the area for the sale and consumption of liquors and ingress and egress for the premises. The Commission at its discretion may require that security personnel be provided.

~~[Applicants for special licenses not to exceed one day will not be assessed fees for their first 4 applications in a license year, provided that fees in accordance with Rule 3-3 shall be assessed for any application thereafter.]~~

~~[Applicants for special licenses not to exceed 3 days shall be subject to fees in accordance with Rule 3-3. A special licensee shall be required to have a person in active charge of the premises that shall be responsible to ensure that the license is being exercised in accordance with liquor laws provided that such person shall not be subject to an examination pursuant to Rule 5-2.]~~

The Director may approve and issue special licenses subject to subsequent ratification by the Commission.

A premises licensed for consumption of liquor thereon may permit the use of a designated area of its premises to a qualified applicant for a special license with

prior approval of the Director or the Commission. The licensee shall submit a written statement granting permission to the applicant for a special license and shall designate the area, date and time of the event. The special licensee and the licensee of the licensed premises may both be held accountable for any violations of the liquor laws.

A final report of gross liquor sales shall be submitted within 30 days of the expiration of the special license on a form prescribed by the Commission. Failure to file a report may result in refusal of subsequent applications for liquor licenses.

- L. CLASS 11. CABARET LICENSE.** A cabaret license shall be general only (but excluding alcohol) and shall authorize the sale of liquors for consumption on the premises. This license shall be issued only for premises where food is served, facilities for dancing by the patrons are provided, and live or amplified recorded music or professional entertainment, is provided. Professional entertainment by a person who performs or entertains unclothed is prohibited. Attire for professional entertainment shall be restricted to beach attire, such as bikinis or speedos, which shall cover the female breast, the buttocks and genitals of the performer. Entertainment which is sexually suggestive, striptease entertainment, or the like, is prohibited.

Performers shall be 18 years or older. Performers between the ages of 18 and 20 years of age shall obtain a minor entertainment permit pursuant to Rule 3-2-D-8. Performers are prohibited from commingling with patrons during the performance and tips of money or other gifts on the performer's person or attire shall be prohibited.

Meals prepared in suitable kitchen facilities connected therewith, containing the necessary equipment and supplies for cooking an assortment of foods, shall be available to patrons while the premises is open for business. The premises shall have a minimum of 100 square feet suitable for dancing. Each area where dancing by patrons will be provided shall contain no less than 100 square feet which shall not obstruct the normal flow of traffic.

- M. CLASS 12. HOTEL LICENSE.** A hotel license shall be general only (but excluding alcohol) and shall authorize the sale of liquor for consumption on the premises. The licensee shall be authorized to provide entertainment and dancing on the hotel premises, provided that in such area where dancing will be provided the floor area set aside for dancing shall contain no less than 100 square feet and shall not obstruct the flow of traffic. A hotel licensee may provide off-premises catering of food and liquor which shall permit the licensee to provide liquor for sale and consumption off the premises while performing food catering functions. The catering activity shall be directly related to the licensee's operation as a hotel. The licensee shall obtain a certificate of approval from the Director for each catering function in accordance with the pertinent provisions of Rule 3-1-N-2.

A holder of a hotel license shall provide and maintain ~~[no less than 40 rooms for]~~ sleeping accommodations which shall be offered for compensation to transient or permanent guests.

Procedures such as room service, self-service (no-host) minibars or the like in guest rooms, and service at private parties in areas which are on the property of and contiguous to the hotel are permitted.

Licensees shall be restricted from selling liquors in its original packages except via room service and in minibars installed in hotel guest rooms. Said service shall be initiated at the request of the adult guest. Minibar and room service sales shall be restricted to registered guests of the hotel of legal drinking age and consumption of liquor shall be restricted to the hotel guest room.

A hotel license shall authorize the licensee to sell beer, malt beverages or cider for off-premises consumption, provided that the beer, malt beverages or cider is sold in a securely sealed or covered glass, ceramic or metal container that is sold to or provided by the patron and the container shall not exceed a maximum capacity of one half-gallon.

N. CLASS 13. CATERER LICENSE.

1. APPLICATION. A general license may be granted to any applicant who serves food as part of their operation for the sale and consumption of liquor (excluding alcohol) while performing food catering functions on the catered premises. The licensee must possess a bone fide and certified kitchen offering a full service menu. Additionally, at least 30 percent of the establishment's gross revenue must be derived from the sale of foods.

An application for a caterer's license shall be submitted for approval by the Commission. The application shall be considered at one hearing and shall not be subject to the requirements of Sections 281-57 to 60, Hawai'i Revised Statutes, as amended. Fees for the caterer's license shall be in accordance with Rule 3-3.

2. CATERING REQUIREMENTS.

- A. All licensees who are authorized to provide catering of food and liquor shall comply with this section and shall report sales of liquors, including sales of catering functions, on the gross sales report pursuant to Rule 3-6.
- B. An application for a catering permit shall be permitted only when the catering contract indicates that the licensee is providing food, including a selection of entrees and establishes that 30 percent or more of the food to be served is provided by the licensee, as determined by the total cost of the food contract for the event.

The licensee shall submit an Application for a Catering Permit for approval by the Director at least 7 days prior to the event. The licensee shall state the date, time, and location of the proposed event, include a copy of the executed catering contract and a written statement signed by the owner or representative of the property that such function will be subject to the liquor laws and to inspection by investigators, and designate a person in active charge of the premises who shall be on duty at each function pursuant to Rule 5-2. Catered functions for which the owner of the property is being compensated for the use of the property and to which patrons are being assessed a fee or payment of monies for food or liquor, shall be limited to properly zoned districts. The approved catering permit shall be conspicuously posted at the liquor service area. The licensee shall immediately notify the Department of any cancellation of a catered event.

- C. A licensee authorized to dispense liquor for consumption thereon shall not permit the catering of liquor on said premises by any other licensee authorized to provide catering, except as approved by the Director during emergencies.
- D. The premises of a catered event shall be considered a licensed premises and is subject to inspection and compliance to all liquor laws and to adjudications. Complaints of operations contrary to the liquor laws, or which adversely affect the neighborhood, including noise complaints, may be cause for the Commission or Director to impose conditions or restrictions on any proposed catering event at the same premises or may be cause to deny the application for catering permit.
- E. The privilege of catering is to permit legitimate catered functions and is not intended to be utilized to circumvent the liquor laws by allowing a licensee to operate its liquor license outside of its licensed premises. Any use of property for catered events by a licensee which appears to be an extension of the licensee's premises is prohibited, and applications for use of said premises may be denied by the Director.
- F. Where a licensee is contracted to provide entertainment, the entertainment shall be restricted to recorded and live music.

O. CLASS 14. BREWPUB LICENSE. A Brewpub licensee:

1. May sell malt beverages manufactured on the licensee's premises for consumption on the premises.
2. May sell malt beverages manufactured by the licensee in brewery-sealed packages to Class 3 Wholesale Dealer licensees pursuant to conditions imposed by the County by ordinance or rules.

3. May sell intoxicating liquor purchased from valid holders of Class 3 Wholesale Dealer licenses in the State to consumers for consumption on the licensee's premises provided that the premises is owned and operated by the licensee.
4. May, subject to federal labeling and bottling requirements, sell malt beverages manufactured on the licensee's premises to consumers in brewery-sealed kegs and sell malt beverages manufactured on the licensee's premises or purchased from a Class 1 Manufacturer licensee, a Class 3 Wholesale Dealer licensee, a Class 14 Brewpub licensee, or a Class 18 Small Craft Producer Pub licensee to consumers in growlers for off-premises consumption; provided that for purposes of this paragraph, "growler" means a glass, ceramic, or metal container, not to exceed one [half-]gallon, which shall be securely sealed.
5. May, subject to federal labeling and bottling requirements, sell malt beverages manufactured on the licensee's premises in recyclable containers provided by the licensee or by the consumer which do not exceed one gallon per container and are securely sealed on the licensee's premises to consumers for off-premises consumption.
6. Shall comply with all regulations pertaining to Class 4 Retail Dealer licensees when engaging in the retail sale of malt beverages.
7. May, subject to federal labeling and bottling requirements, sell malt beverages manufactured on the licensee's premises in brewery-sealed containers directly to Class 2 Restaurant licensees, Class 3 Wholesale Dealer licensees, Class 4 Retail Dealer licensees, Class 5 Dispenser licensees, Class 6 Club licensees, Class 8 Transient Vessel licensees, Class 9 Tour or Cruise Vessel licensees, Class 10 Special licensees, Class 11 Cabaret licensees, Class 12 Hotel licensees, Class 13 Caterer licensees, Class 14 Brewpub licensees, Class 15 Condominium Hotel licensees, Class 16 Winery, Class 18 Small Craft Producer Pub licensees, and consumers pursuant to conditions imposed by county regulations governing Class 1 Manufacturer licensees and Class 3 Wholesale Dealer licensees.
8. May conduct the activities under paragraphs (1) to (7) at [a] locations other than the licensee's premises; provided that:
 - A. The manufacturing takes place in Hawai'i.
 - B. [The other location is properly licensed under the same ownership.]
Each of the other locations:
 - (i) Operates within the State under the same trade name for the premises; and
 - (ii) Is properly licensed within the county of its operation as a class 1 manufacturer licensee, class 2 restaurant licensee, class 4

retail dealer licensee, class 5 dispenser licensee, class 12 hotel licensee, class 14 brewpub licensee, or class 18 small craft producer pub licensee;

C. The county liquor commission of the county in which the licensee's other locations are located shall have jurisdiction of the other locations; and

D. All requirements of the license class of the location shall be in effect as required by the county liquor commission for that location; and

9. May allow minors, who are accompanied by a parent or legal guardian of legal drinking age, on the licensee's premises.

[9] 10. The categories of establishments shall be as follows:

- A. A standard bar: a premises in which recorded music is permitted.
- B. A premises in which live entertainment or recorded music is permitted and facilities for dancing by the patrons may be permitted, as provided in the subcategories listed herein:
 - 1. A premises in which recorded music and live entertainment are provided.
 - 2. A premises in which recorded music, live entertainment and dancing are provided.

Whenever a licensee is authorized to provide dancing, each area where dancing is provided shall contain no less than 100 square feet and shall not obstruct the normal flow of traffic.

[10] 11. Shall be subject to assessment of a percentage fee on retail sales of liquor, pursuant to Rule 3-3.

12. A license under this class may provide off-premises catering which shall permit the licensee to provide liquor for sale and consumption at the catered premises while performing food catering functions. The catering activity shall be directly related to the licensee's operation as a brewpub provided that the Director shall be authorized to establish the perimeter and consumption area for the catered premises for the sale, service and consumption of liquor. The licensee shall obtain a certificate of approval from the Director for each catering function in accordance with the pertinent provisions of Rule 3-1-N-2.

A licensee who fails to meet the requirement where 30 percent of the establishment's gross revenues of food and liquor are derived from food sales shall be prohibited from catering liquor off premises until such time that said requirement has been re-established.

13. A licensee under this class engaged in meal service may also sell unopened beer, unopened wine or properly sealed mixed cocktails with food for pick up, delivery, take out, or other means to be consumed off the premises.

P. CLASS 15. CONDOMINIUM HOTEL LICENSE. A license to sell liquor in a condominium hotel shall authorize the licensee to provide entertainment and dancing on the condominium hotel premises and to sell all liquor (except alcohol) for consumption on the premises; provided that a condominium hotel licensee, with Commission approval, may provide off-premises catering; provided further that the catering activity is directly related to the licensee's operation as a condominium hotel.

Procedures such as room service, self-service no-host minibars or similar service in apartments, and service at private parties in areas that are the property of and contiguous to the condominium hotel are permitted with Commission approval.

A condominium hotel licensee shall not sell liquor in the manner authorized by a Class 4 Retail Dealer license.

Any licensee who would otherwise meet the criteria for the condominium hotel license class but holds a different class of license may be required to apply for a condominium hotel license.

Q. CLASS 16. WINERY LICENSE. A winery licensee:

1. Shall manufacture not more than 20,000 barrels of wine on the licensee's premises during the license year.
2. May sell wine manufactured on the licensee's premises for consumption on the premises.
3. May sell wine manufactured by the licensee in winery-sealed packages to Class 3 Wholesale Dealer licensees pursuant to conditions imposed by the County by ordinance or rule.
4. May, subject to federal labeling and bottling requirements, sell wine manufactured on the licensee's premises in winery-sealed kegs and magnums to consumers for off-premises consumption; provided that for purposes of this paragraph, "magnum" means a [glass] container not to exceed one half-gallon, which may be securely sealed.
5. May, subject to federal labeling and bottling requirements, sell wine manufactured on the licensee's premises in recyclable containers provided by the licensee or by the consumer which do not exceed one gallon per container and are securely sealed on the licensee's premises to consumers for off-premises consumption.

6. Shall comply with all rules pertaining to Class 4 Retail Dealer licensees when engaging in the retail sale of wine.
7. May sell wine manufactured on the licensee's premises in winery-sealed containers directly to Class 2 Restaurant licensees, Class 3 Wholesale Dealer licensees, Class 4 Retail Dealer licensees, Class 5 Dispenser licensees, Class 6 Club licensees, Class 8 Transient Vessel licensees, Class 9 Tour or Cruise Vessel licensees, Class 10 Special licensees, Class 11 Cabaret licensees, Class 12 Hotel licensees, Class 13 Caterer licensees, Class 14 Brewpub licensees, Class 15 Condominium Hotel licensees, Class 16 Winery, and Class 18 Small Craft Producer Pub licensees pursuant to conditions imposed by County Planning and Public Works Departments and rules governing Class 3 Wholesale Dealer licensees.
8. May sell intoxicating liquor purchased from valid holders of Class 1 Manufacturer or Class 3 Wholesale Dealer licenses in the State to consumers for consumption on the licensee's premises provided that the premises is owned and operated by the licensee.
9. The categories of establishments shall be as follows:
 - A. A standard bar: a premises in which recorded music is permitted.
 - B. A premises in which live entertainment or recorded music is permitted and facilities for dancing by the patrons may be permitted, as provided in the subcategories listed herein:
 1. A premises in which recorded music and live entertainment are permitted.
 2. A premises in which recorded music, live entertainment and dancing are permitted.

Whenever a licensee is authorized to provide dancing, each area where dancing is permitted shall contain no less than 100 square feet and shall not obstruct the normal flow of traffic.

10. Shall be subject to assessment of a percentage fee on retail sales of liquor, pursuant to Rule 3-3.
11. A license under this class may provide off-premises catering which shall permit the licensee to provide liquor for sale and consumption at the catered premises while performing food catering functions. The catering activity shall be directly related to the licensee's operation as a winery provided that the Director shall be authorized to establish the perimeter and consumption area for the catered premises for the sale, service and consumption of liquor. The

licensee shall obtain a certificate of approval from the Director for each catering function in accordance with the pertinent provisions of Rule 3-1-N-2.

A licensee who fails to meet the requirement where 30 percent of the establishment's gross revenues of food and liquor are derived from food sales shall be prohibited from catering liquor off premises until such time that said requirement has been re-established.

12. A licensee under this class engaged in meal service may also sell unopened beer, unopened wine or properly sealed mixed cocktails with food for pick up, delivery, take out, or other means to be consumed off the premises.

R. CLASS 18. SMALL CRAFT PRODUCER PUB LICENSE. A small craft producer pub licensee:

1. Shall manufacture not more than:

- A. [Sixty] Seventy thousand barrels of malt beverages.
- B. Twenty thousand barrels of wine.
- C. Seven thousand five hundred barrels of alcohol on the licensee's premises during the license year.

provided that for purposes of this paragraph, "barrel" means a container not exceeding thirty one gallons or wine gallons of liquor.

- 2. May sell malt beverages, wine, or alcohol manufactured on the licensee's premises for consumption on the premises.
- 3. May sell malt beverages, wine, or alcohol manufactured by the licensee in producer-sealed packages to Class 3 Wholesale Dealer licensees pursuant to conditions imposed by the county by ordinance or rule.
- 4. May sell intoxicating liquor purchased from a Class 3 Wholesale Dealer licensee to consumers for consumption on the licensee's premises. The categories of establishments shall be as follows:
 - A. A standard bar.
 - B. Premises in which live entertainment or recorded music is provided. Facilities for dancing by the patrons may be permitted as provided by commission rules.
- 5. May, subject to federal labeling and bottling requirements, sell malt beverages and wine manufactured on the licensee's premises to consumers in producer-sealed kegs and sell malt beverages and wine manufactured on the licensee's premises or purchased from a Class 1 Manufacturer licensee, a Class 3 Wholesale Dealer licensee, a Class 14 Brewpub licensee, a Class 16

Winery or a Class 18 Small Craft Producer Pub licensee. They may also sell to consumers in growlers for off-premises consumption; provided that for purposes of this paragraph, “growler” means a glass, ceramic, or metal container, not to exceed one [half-]gallon, which shall be securely sealed.

6. May, subject to federal labeling and bottling requirements, sell malt beverages, wine, or alcohol manufactured on the licensee’s premises in recyclable containers provided by the licensee or by the consumer which do not exceed:
 - A. One gallon per container for malt beverages and wine.
 - B. One liter for alcohol; and

are securely sealed on the licensee’s premises to consumers for off-premises consumption.

7. Shall comply with all regulations pertaining to Class 4 Retail Dealer licensees when engaging in the retail sale of malt beverages, wine, and alcohol.
8. May, subject to federal labeling and bottling requirements, sell malt beverages, wine, and alcohol manufactured on the licensee’s premises in producer-sealed containers directly to Class 2 Restaurant licensees, Class 3 Wholesale Dealer licensees, Class 4 Retail Dealer licensees, Class 5 Dispenser licensees, Class 6 Club licensees, Class 8 Transient Vessel licensees, Class 9 Tour or Cruise Vessel licensees, Class 10 Special licensees, Class 11 Cabaret licensees, Class 12 Hotel licensees, Class 13 Caterer licensees, Class 14 Brewpub licensees, Class 15 Condominium Hotel licensees, Class 18 Small Craft Producer Pub licensees, and consumers pursuant to conditions imposed by county regulations governing Class 1 Manufacturer licensees and Class 3 Wholesale Dealer licensees.

9. May conduct the activities under paragraphs (1) to (8) at [one] locations other than the licensee’s premises; provided that:

- A. The manufacturing takes place in Hawai‘i.
- B. [The other location is properly licensed under the same ownership.]
Each of the other locations:
 - (i) Operates within the State under the same trade name for the premises; and
 - (ii) Is properly licensed within the county of its operation as a class 1 manufacturer licensee, class 2 restaurant licensee, class 4 retail dealer licensee, class 5 dispenser licensee, class 12 hotel licensee, class 14 brewpub licensee, or class 18 small craft producer pub licensee;
- C. The county liquor commission of the county in which the licensee’s other locations are located shall have jurisdiction of the other

locations; and

D. All requirements of the license class of the location shall be in effect as required by the county liquor commission for that location; and

10. May allow minors, who are accompanied by a parent or legal guardian of legal drinking age, on the licensee's premises.

[10] 11. The categories of establishments shall be as follows:

- A. A standard bar: a premises in which recorded music is permitted.
- B. A premises in which live entertainment or recorded music is permitted and facilities for dancing by the patrons may be permitted, as provided in the subcategories listed herein:
 - 1. A premises in which recorded music and live entertainment are permitted.
 - 2. A premises in which recorded music, live entertainment and dancing are permitted.

Whenever a licensee is authorized to provide dancing, each area where dancing is permitted shall contain no less than 100 square feet and shall not obstruct the normal flow of traffic.

[11] 12. Shall be subject to assessment of a percentage fee on retail sales of liquor, pursuant to Rule 3-3.

13. A license under this class may provide off-premises catering which shall permit the licensee to provide liquor for sale and consumption at the catered premises while performing food catering functions. The catering activity shall be directly related to the licensee's operation as a small craft producer pub provided that the Director shall be authorized to establish the perimeter and consumption area for the catered premises for the sale, service and consumption of liquor. The licensee shall obtain a certificate of approval from the Director for each catering function in accordance with the pertinent provisions of Rule 3-1-N-2.

A licensee who fails to meet the requirement where 30 percent of the establishment's gross revenues of food and liquor are derived from food sales shall be prohibited from catering liquor off premises until such time that said requirement has been re-established.

14. A licensee under this class engaged in meal service may also sell unopened beer, unopened wine or properly sealed mixed cocktails with food for pick up, delivery, take out, or other means to be consumed off the premises.

- S. **RETAILER PURCHASES.** It shall be unlawful for any retail licensee, except a Class 10 licensee, to purchase, acquire or sell liquor from any person other than a wholesale dealer or manufacturer licensed pursuant to this chapter, and shall not permit any person to bring their own liquors onto the premises or remove liquors from the premises, except as authorized in accordance to these rules.
- T. **VESSEL LICENSING.** Sections 281-57 to 281-61, Hawai‘i Revised Statutes, as amended, shall not apply to Classes 8 through 10 and 13.
- U. **NO CONSUMPTION IN UNLICENSED AREAS.** An on-premises licensee shall prohibit consumption of liquors on premises connected therewith and in non-designated liquor consumption areas of the premises of the on-premises licensee except as otherwise requested and approved by the Director.
- V. **ENTERTAINMENT.** Karaoke and entertainment provided by a disc jockey shall be defined as live entertainment. Licensees who provided karaoke prior to September 25, 1998 shall be permitted to retain the privilege of providing karaoke until such time that the license is transferred, including 100% stock transfers. If there are noise complaints from the surrounding neighborhood, this privilege may be revoked upon hearings held by the Commission. The licensee may then file an application for a change of category as provided herein.

All forms of music and entertainment are prohibited on a premises licensed for consumption thereon except where and when specifically permitted by the class and category/subcategory of entertainment of the liquor license held.

Impromptu entertainment and dancing which is unpaid and unscheduled, is permitted for reasonable periods of time.

Entertainment shall not be offensive to common propriety and shall not cause undue noise or disturbance to the neighborhood.

Entertainment by persons partially or fully unclothed or entertainment where articles of clothing are removed during a performance is prohibited. The placement of articles of value or money on the entertainer’s person or attire is prohibited.

Any performance on the premises which is sexually suggestive, including lap dancing, which may be construed to be obscene, lewd or offensive to common propriety, and which may create a greater propensity for misconduct on the premises, shall be prohibited.

- W. **RESEALED LIQUOR.** A patron may remove from any class licensed for on-premise consumption thereon any portion of wine, liquor or beer that was purchased on or brought onto the premises of the licensee engaged in meal service

for consumption with a meal, provided that it is recorked or resealed in its original container.

- X. CATEGORIES.** Licensees affected by the numeric and alphabetic changes to the categories and subcategories shall be recategorized in accordance to these amendments upon renewal of its liquor license.

RULE 3-2 PERMITS.

- A. GENERAL PROVISIONS.** Permits may be granted by the Commission or Director as provided in this section. Applications for permits shall be requested and approved prior to the conduct of the activity requested. The Commission shall from time to time prescribe the kinds, terms and provisions of permits. The Commission shall have the sole discretion to impose, amend or withdraw conditions to a permit and/or to suspend or cancel a permit upon proper notice of hearing to the licensee and to any aggrieved party, when applicable. The Director shall have authority to approve applications for permits meeting the requirements for such applications, and such approvals shall be subject to the subsequent ratification by the Commission.
- B. RESTRICTIONS ON PERMITS, ACTIVITIES.** The Commission shall have the discretion to impose conditions or restrictions or deny any activity, game, or contest offered within or by a licensed premises for the purpose of preventing activity within the licensed premises of adjacent areas, such as stages, entertainment areas, lanais and parking areas, which is potentially injurious to the health, safety and welfare of the public, or is offensive to common propriety.
- C. APPLICATION.** Permit applications shall be submitted on forms prescribed by the Commission and may be obtained at the office of the Department or the Department's website.
- D. TYPES OF PERMITS.** Permits shall be issued by the Commission or Director, and shall be required for the following and posted at all times:
- 1. ALTERATION PERMIT.** An alteration permit is required for any proposed change to the licensed premises and shall be applicable to interior and exterior renovations requiring a building permit. The applicant shall route the application for an alteration permit to the County Department of Public Works for its written determination on whether a building permit is required. The applicant shall submit the Application for Alteration Permit to the Department together with a sketch of the premises which shall clearly denote the proposed alteration and a copy of the building permit, when required. Prior to utilization of the altered area, the licensee shall obtain a final inspection by the Department. If a building permit is not required, the Department shall conduct an endorsement of the sketch for record only.

2. ENTERTAINMENT AND CONSUMPTION PERMIT FOR CLASSES 1, 3 AND 4 LICENSEES. An application for an entertainment and consumption permit may be submitted for approval by a Class 1, Class 3 and Class 4 licensee to provide live music and entertainment for special events, including but not limited to grand openings and store anniversaries, provided that entertainment shall be between the hours of 8:00 a.m. to 9:00 p.m. and shall be subject to the provisions of and in accordance with Rule 6-4.

3. GAME PERMIT. Any game or game device which simulates or resembles any game commonly associated with gambling or which may create a greater propensity for gambling is prohibited except as permitted by the Commission.

An application for a game permit shall be required for any event at which games or game devices which simulate or resemble any game commonly associated with gambling will be used.

A permit may be granted to allow for the use of these games or game devices for a period not to exceed one day for events not open to the general public. No fees to participate shall be charged. Gambling for money or items of value or the use of game devices in violation of Sections 712-1220 and 712-1231, Hawai'i Revised Statutes, as amended, is prohibited.

4. SOLICITOR PERMIT. Pursuant to Section 281-39 of the Hawai'i Revised Statutes, as amended, any person desiring to act as the authorized solicitor of a manufacturer or wholesale dealer licensed in any other county is required to have a solicitor's permit to act as a solicitor in this County, provided that no solicitor's permit shall be granted to a common carrier. No solicitor shall be permitted to have, own or control any liquor for sale or delivery. The solicitor shall be required to provide its business address which shall be subject to inspection. The solicitor shall be authorized to:

- A. Take orders of intoxicating liquors, which orders shall be filled by the wholesaler by direct shipment.
- B. Upon Commission approval, possess liquors to conduct samplings and the Commission shall determine the quantity of inventory a solicitor may possess.
- C. Conduct sampling to liquor buyers representing the retail licensee which shall be out of public view.
- D. Assist a retail licensee who conducts a product tasting in the presentation of the product(s) provided that in no case shall the solicitor assume duties normally conducted by an employee of the retail licensee.
- E. Stock, rotate, setup liquor displays and clear shelf space of its own product.

5. **OUTSIDE STORAGE PERMIT.** A permit for storage of liquor outside of the licensed premises is required. The application shall include the name of the licensee, the street address and tax map key of location of outside storage area, a lease agreement, if applicable, and a floor plan drawn to scale. The permit shall be approved by the Commission, and such approval shall be valid for the term of the license held by the licensee and shall not be transferable. The licensee shall keep records within the warehouse of all liquors received and removed from the warehouse. Liquors removed from the warehouse shall be delivered directly to the licensed premises of the licensee. The conduct of business from the outside storage area is prohibited. Where a storage area is utilized by more than one business, the licensee shall install permanent partitions to separate the inventory.
6. **ALCOHOL PURCHASE PERMIT.** Any person desiring to purchase alcohol, as defined in Section 281-1 of the Hawai'i Revised Statutes, as amended, shall file an application for a permit to purchase alcohol which shall include the quantity and nature of use of the alcohol. The permit shall be valid for one year from the date of issuance or upon purchase of the total quantity of alcohol approved on the permit, whichever occurs first. The permit shall be renewable upon submittal of an application to the Commission.

The applicant shall file personal history statements of all owners and a sketch of the premises to include designation of the alcohol storage area. The premises shall be subject to inspection during the term of the permit. The Department may, at any time, require the permittee to submit verification of invoices indicating alcohol purchases. When the permittee has purchased the total quantity of alcohol approved by the Commission, the permittee shall submit copies of invoices, or the like, verifying the quantity purchased, and the permit shall be deemed null and void.

7. **INDIVIDUAL IMPORTATION OF LIQUOR PERMIT.** Any unlicensed adult person desiring a permit to allow the importation of liquor from outside the State pursuant to Section 281-33.1, Hawai'i Revised Statutes, as amended, shall file an application which shall include an inventory of the liquor to be imported and the fee prescribed in Rule 3-3.

This section shall not apply to residents of the State who participate in direct shipments of wine pursuant to State law.

8. **MINOR ENTERTAINMENT PERMIT.**
 - A. An on-premises licensee shall submit an application for any person less than 21 years of age for a permit to allow said person to work as an entertainer within said licensed premises, whether compensated or not, prior to the performance. The licensee shall submit the dates and times of

performances, name and birth date of participating minors and name and address of the person primarily responsible for said minors on a form as prescribed by the Commission. The licensee shall comply with all of the requirements of the Child Labor Laws of the State of Hawai‘i.

B. Entertainers who are less than 21 years of age shall be prohibited from commingling with patrons of the licensed premises.

9. TRADE SHOW. A permit is required in accordance with provisions of Section 281-32.5 of the Hawai‘i Revised Statutes, as amended, to authorize the display and consumption of liquors at a trade exhibition site on a not-for-sale basis. The application shall include the name and address of the applicant, the date and location of the trade show and an inventory list of liquors to be displayed and sampled and shall indicate the value of the liquors. The dispensing of liquors for consumption may be permitted between the hours of 8:00 A.M. and 11:00 P.M. on any day of the week. Within 30 days after the close of the trade show, the permittee shall provide proof of the disposition of open or unused liquors to the Commission, provided that the sale of said liquors is prohibited.

10. PRIVATE HOST. A private host permit is required to allow a private host to provide liquor and entertainment on the premises of a dispenser license as authorized by the licensee of the licensed premises. The licensee shall submit the name of the host, date and time of the event, type of function and shall designate whether the host is to provide entertainment and/or liquor. The licensee shall remain subject to compliance with all liquor laws and rules and regulations of the Commission. Unused portions of liquors shall be removed from the premises by the private host.

11. PRODUCT TASTING. A permit is required for the tasting of wine, beer and spirits subject to the following conditions: (1) liquor may be mixed to show its versatility; (2) each serving shall be no more than one ounce per customer for distilled spirits, no more than five ounces per customer for wine, and no more than 12 ounces per customer for beer; (3) no minors shall be allowed to consume liquor; and (4) tasting shall be conducted only on the licensee’s premises. Tastings shall be in a designated area only and the permit shall be conspicuously posted for public view. All tasting shall be conducted at the expense of the licensee.

Industry members may assist a retail licensee who conducts a product tasting provided that in no case shall they assume duties normally conducted by an employee of the retail licensee.

As authorized by the Commission or Director, a retailer may charge for product tasting to help offset costs.

12. TEEN EVENT. A permit is required to allow a licensee licensed for consumption thereon to host teen events. An application for a teen event permit is required for each event and shall be submitted to the Director on a form prescribed by the Department of, at least 7 days prior to the event. Teen events shall be defined as events for minors from the age of 13-20 that are sponsored by the licensees or are events open to the public. The issuance of the permit shall be conditional upon the following:

- A. The sale, service and consumption of liquors shall be prohibited and all intoxicating liquors shall be removed from service areas or locked in storage.
- B. The hours of operation shall not exceed 12:00 o'clock midnight, except that the Director shall be authorized to extend such hours for school-related events.
- C. The licensee shall be responsible for complying with all liquor and curfew laws.

A permit may be denied or revoked upon the past or existing noncompliance by the licensee of any of the conditions listed above or for violation of the liquor laws. In the event of a denial or revocation of a permit or any provisions of the permit by the Director, the licensee may appeal the decision to the Commission.

A licensee may apply for a teen event permit which will occupy only a portion of the premises, provided that said area shall have its own separate entrance whereby ingress or egress by minors shall not be through the liquor consumption area of the premises and there will be no commingling of minors and adults.

RULE 3-3 LICENSE FEES, PERMIT FEES, SCHEDULE. All licensees shall pay an annual fee which shall be the basic fee as defined in Rule 3-3-A, plus the percentage fee as defined in Rule 3-3-B.

A. BASIC FEE. The basic fee for the licenses of each of the several classes and kinds shall be as set forth herein and shall be due as provided in Rule 3-4.

	<u>CLASS</u>	<u>KIND</u>	<u>FEE</u>
1.	Manufacturers (including rectifiers)	(a) Beer.....	\$400.00
		(b) Wine.....	400.00
		(c) Alcohol.....	200.00
		(d) Other liquors.....	640.00
2.	Restaurant	(a) General.....	600.00
		(b) Beer and Wine.....	300.00
		(c) Beer.....	150.00

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3.	Wholesale	(a)	General.....	1,200.00
		(b)	Beer and Wine.....	420.00
		(c)	Alcohol.....	32.00
4.	Retail	(a)	General.....	560.00
		(b)	Beer and Wine.....	260.00
		(c)	Alcohol.....	16.00
5.	Dispenser	(a)	General.....	600.00
		(b)	Beer and Wine.....	300.00
		(c)	Beer.....	150.00
6.	Club.....			320.00
7.	Reserved			
8.	Transient vessel licenses per day per port.....			25.00
9.	Tour or Cruise vessel.....			210.00
10.	Special licenses	(a)	Beer.....	15.00]
		[	Beer and Wine.....	20.00]
		[	General.....	35.00]
				<u>RESERVED</u>
11.	Cabaret.....			750.00
12.	Hotel.....			1,200.00
13.	Caterer.....			600.00
14.	Brewpub.....			1,000.00
15.	Condominium hotel.....			1,200.00
16.	Winery.....			1,000.00
17.	Reserved			
18.	Small craft producer pub.....			1,000.00
19.	Solicitors and representative permits:			
		(a)	Alcohol.....	5.00
		(b)	Beer and Wine.....	120.00

	(c) General.....	180.00
20.	Temporary.....	50.00
21.	Importation permit.....	0.00
22.	Trade show permit.....	25.00
23.	Trade name change.....	25.00
24.	Duplicate license, permit, ID cards.....	2.00
25.	Direct Wine Shipper’s Permit.....	48.00 annual 96.00 biennial

B. PERCENTAGE FEE. Licensees holding Classes 2, 4, 5, 6, 9, 11, 12, 13, 14, 15, 16, and 18 liquor licenses shall be subject to the basic fee plus a percentage fee on retail sales which shall not exceed 1%. The Final Gross Liquor Sales of each licensee multiplied by the percentage shall constitute the percentage fee. The percentage to be applied to the Final Gross Liquor Sales of each licensee for each current fiscal year shall be based upon the following formula:

$$\frac{EE - (BF + C)}{TFGS} = \text{Percentage Not to Exceed 1\%}$$

- EE = Estimated Expenditures (current fiscal year)
- BF = Basic Fee (current fiscal year)
- C = Carryover (excess fees from prior fiscal year)
- TFGS = Total Final Gross Sales (prior license year)

C. COMPUTATION. Licensees in the above-mentioned classes shall file with the Director on a form prescribed by the Commission a report showing gross sales of liquor and any other pertinent record or records requested therein. The form shall be furnished by the Director and shall be completed and filed no later than July 31 after the date of expiration of such licenses, and at such other times or intervals as the Director may require. After a tally of the total gross sales of all licensees, the percentage fee due and payable shall be assessed each licensee. Notice of Percentage Fee Due shall be provided to each licensee and shall be paid within 30 days from the date of such notice or as otherwise provided by the Director.

RULE 3-4 LICENSE FEES; WHEN DUE; HOW RECEIVED.

A. FEES DUE, WHEN. The basic fee as prescribed by Rule 3-3-A for any license or permit issued hereunder shall be due and payable in advance of or on June 30 of each year. The fee for a license or permit issued July 1 shall be for a full year.

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Full payment of a prorated license fee is due and payable at the time the license is issued and the fee paid shall be reckoned proportionally from the first day of the month on which the license or permit is issued to the expiration date.

Additional vessel, special and temporary license fees shall be paid in full at the time of filing the application.

The fee for a solicitor or representative's alcohol permit or a direct shipper's permit regardless of when the same is issued shall be the full amount of the basic annual fee.

- B. CHANGE TO HIGHER KIND OR DIFFERENT CLASS.** A holder of a license who applies for a higher kind of license within the class of the existing liquor license or a higher class of license on the same premises shall be credited with the unused portion of the current basic license fee in computing the fee for the new license.
- C. CHANGE TO LOWER CLASS OR KIND.** A licensee who desires to lower the class or kind of license, pursuant to Sections 281-31 and 281-52 of the Hawai'i Revised Statutes, as amended, or terminate a category of license shall file written notice to the Commission for its approval and state the effective date of the change.
- D. FORFEITURE OF FEES; WHEN.** Upon termination of business by a licensee and upon revocation, cancellation, or change to lower class or kind of license, all fees paid for the remaining unexpired term shall be forfeited.

RULE 3-5 FINAL REPORT, PAYMENT OF FEES UPON TRANSFER OF LICENSE.

- A. FINAL REPORT AND PERCENTAGE FEE BY TRANSFEROR.** Prior to the transfer of a license, the transferor shall file a Final Report of Gross Liquor Sales together with payment of percentage fees due. The transferor shall be notified of the percentage fee and the transfer shall not be complete until the percentage fee is paid.
- B. FINAL REPORT AND PERCENTAGE FEE BY TRANSFEREE; WHEN.** If the transferor fails to submit a Final Report of Gross Liquor Sales and/or fails to pay the percentage fees upon transfer of such a license, the transferee shall be responsible for any percentage fee based on the total gross liquor sales for the entire term for which the license was exercised by the transferor before the license can transfer.

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**RULE 3-6 GROSS LIQUOR SALES REPORT, PERCENTAGE FEE, RECORDS,
PAYMENTS.**

A. FILING. Licensees holding Classes 1, 2, 4, 5, 6, 9, 11, 12, 13, 14, 15, 16 and 18 licenses shall file, on a form provided by the Department, a report showing the true and accurate gross sales of liquor for the license year. Reports shall be completed and filed with the Department as follows:

1. On or before January 31, an Initial Gross Sales Report for the report period July 1 to December 31.
2. On or before July 31, a Final Gross Sales Report for the license year.
3. Within 30 days of the closing of business or cancellation or revocation of the license, a Final Gross Sales Report.
4. At such other time as the Commission or Director may direct.

For purposes of this rule, reports postmarked or e-mailed on the due date shall be acceptable. Where the due date falls on a holiday or weekend, the report shall be delivered to the office of the Department on the first working day thereafter.

B. ADJUSTMENTS. In order to establish the percentage fee due and payable for the license year, all adjustments to the Final Report of Gross Liquor Sales shall be completed by August 30 of the license year. No adjustments shall be accepted thereafter.

C. PERCENTAGE FEE DUE; WHEN. The percentage fee based on gross sales of liquor shall be due and payable in full or in two equal payments with the first payment being due or postmarked no later than November 15 and the final payment being due or postmarked no later than January 15 of each license year. Alternative payment plans may be worked out with the Director.

In case of revocation or cancellation of such license, the percentage fee chargeable against such license shall become due and payable within 30 days from the date of the Notice of Percentage Fee Due.

Any licensee who fails to pay its percentage fee on the due date shall be issued a notice of violation for every day payment has not been made and be subject to penalties as stated in Section 281-91, Hawai'i Revised Statutes, as amended.

D. RECORDS AND ACCOUNTS. All licensees shall keep, within the State of Hawai'i, a set of books or records which shows all income, purchases and expenses of the liquor licensed business for a period of 2 years. These books and records, including but not limited to daily sales records, employee time sheets,

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and invoices, shall be made available for inspection and/or auditing by the Department as indicated on the Notice of Inspection and Audit by the Director.

- E. PAYMENTS.** Any payment returned to the department for insufficient funds shall be cause for the licensee to immediately cease the sale and service of liquor. Failure to cease the sale and service of liquor shall be cause for a penalty for each day that liquors are sold.

RULE 3-7 DIRECT SHIPMENT OF WINE BY WINERIES.

- A.** Any manufacturer of wine who desires to ship wines to residents of the County of Hawai'i shall obtain a Direct Wine Shipper Permit from the Department. The permit may be granted by the Director to any person holding:
1. A General Excise Tax license from the State of Hawai'i, Department of Taxation; and
 2. Either:
 - a. A Class 1 license to manufacture wine under Section 281-31, Hawai'i Revised Statutes; as amended, or
 - b. A license to manufacture wine issued by another state.
- B.** The term of the permit shall be for one calendar year. The applicant for a permit shall submit:
1. An application form.
 2. Copy of the State of Hawai'i, Department of Taxation, General Excise Tax license.
 3. Copy of the Class 1 license to manufacture wine under Section 281-31, Hawai'i Revised Statutes, as amended, or license to manufacture wine issued by another state.
 4. Payment of an annual permit fee of \$48.00 provided that the annual permit fee for a manufacturer of wine licensed under Section 281-31, Hawai'i Revised Statutes, as amended, shall be inclusive and part of its annual license fee.

No permit shall be issued unless the applicant has met the foregoing requirements.

- C.** The direct wine shippers may select a 2 calendar year permit following the same requirements as set forth above with submittal of a \$96.00 biennial fee.

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D. The holder of a Direct Wine Shipper Permit may sell and annually ship to any person 21 years of age or older in this County no more than 6 9-liter cases of wine per household for personal use only and not for resale and shall:

1. Ship wine directly to the person only in containers that are conspicuously labeled with the words containing or similar to:
“CONTAINS ALCOHOL: SIGNATURE OF PERSON AGE
21 YEARS OR OLDER REQUIRED FOR DELIVERY.”
2. Require that the carrier of the shipment obtain the signature of any person 21 years of age or older before delivering the shipment.
3. Report no later than January 31 of each year to the Department the total amount of wine shipped to persons in this County during the preceding calendar year.
4. Pay all applicable general excise and gallonage taxes. For gallonage tax purposes, all wine sold under a Direct Wine Shipper Permit shall be deemed to be wine sold in the State.

5. Report who shipped to.

~~5~~6. Be subject to audit by the Department.

E. The holder of a license to manufacture wine issued by another state shall annually renew a Direct Wine Shipper Permit by providing the Department with a renewal application, a copy of the current license to manufacture wine, and payment of the annual fee.

F. The sale and shipment of wine directly to a person in this State by a person that does not possess a valid Direct Wine Shipper Permit is prohibited. Knowingly violating this law is a misdemeanor.

RULE 3-8 HOURS OF BUSINESS. There shall be no sale, service or consumption of liquor on or within any licensed premises before or after the hours of business established by the Commission. On a premises licensed for consumption thereon, no patron shall remain on the premises after the legal closing hour of the licensed premises, provided that this shall not apply to open areas of a hotel premises and hotel guest rooms or to premises which operate beyond the legal closing hours offering food service who may be permitted to offer recorded music, provided that any noise which disturbs the neighborhood shall be cause to prohibit recorded music after the legal closing hours. Entertainment and activities authorized under conditions of the license or permits held by the licensee shall be conducted within the legal hours of business, except as otherwise authorized by the Commission.

A. RETAIL DEALERS. The licensed premises of retail dealers may be open for the sale of liquor between 6:00 A.M. and 11:00 P.M. on any day of the week.

B. CLUBS, DISPENSERS, RESTAURANTS, AND TOUR OR CRUISE VESSELS. The licensed premises of clubs, dispenser, restaurants, and tour or

cruise vessels, may be open for the sale or service of liquor between 6:00 A.M. of any day of the week and 2:00 A.M. the following day.

- C. **CABARETS.** The licensed premises of cabarets may be open for the sale or service of liquor between 8:00 A.M. of any day of the week and 4:00 A.M. of the following day.
- D. **MANUFACTURERS AND WHOLESALERS.** The licensed premises of manufacturers and wholesalers may be open for the sale ~~[of]~~ and delivery of liquor ~~[between 6:00 A.M. to 9:00 P.M.]~~ at all times on any day of the week.
- E. **HOTELS, CONDOMINIUM HOTELS, AND TRANSIENT VESSELS.** The licensed premises of hotels, condominium hotels, and transient vessels may be open for the sale and service of liquor between 6:00 A.M. of any day of the week and 4:00 A.M. of the following day.
- F. **CATERERS.** A licensee authorized to provide catering may provide the sale and service of liquor between 8:00 A.M. to 12:00 midnight of any day of the week.
- G. **SPECIAL.** The licensed premises of a special license may be open for the sale and service of liquor between 8:00 A.M. to 12:00 midnight.
- H. **BREW PUBS, WINERIES AND SMALL CRAFT PUBS.** The licensed premises of a brewpub, winery, and small craft pub license may be open for the manufacture, sale and service of liquor from 6:00 A.M. to 2:00 A.M. of the following day.

PART IV. PROCEDURE FOR OBTAINING A LICENSE

RULE 4-1 LICENSE REQUIRED. No person shall sell intoxicating liquor unless said person is a valid holder of a liquor license approved by the Commission. Conduct of the business shall be restricted to the licensed premises except as otherwise authorized by the Commission or the Director. Procedures for filing an application for a liquor license or permit(s) and application form(s) are on file and may be obtained at the office of the Department or on the Department's website by the applicant or its authorized representative. Applications and required forms shall be signed by the applicant.

RULE 4-2 LICENSE APPLICATION.

- A. **FORMS.** Applications for licenses, notices of public hearing and affidavits filed by applicants in connection with such applications shall be on respective forms prescribed therefore from time to time by the Commission and in compliance with requirements of Chapter 281, Hawai'i Revised Statutes, as amended.

B. FILING FEE. The filing fee to be paid with an application for license shall be \$50.00 for an original license, transfer of license, change of class, change to a higher kind, change of category or sub-category, change of location or an increase in premises requiring notice to property owners. The filing fee shall be applied to payment of the fee required by Rule 3-3 when the license is granted and shall become a realization of the Department when the license is denied or the application is withdrawn. Any payment returned to the Department for insufficient funds shall be cause for the licensee to immediately cease the sale and service of liquor. Failure to cease the sale and service of liquor shall be cause for a penalty for each day that liquors are sold.

C. LICENSE YEAR. The license year shall be from July 1 to June 30. Every license or permit whenever issued shall expire with the close of June 30 next succeeding its issue, except where provided for elsewhere.

D. APPLICATION REQUIREMENTS. An applicant for a new license or a transfer of a license other than a special or temporary license shall file as part of the application:

1. An executed application.
2. A filing fee of \$50.
3. A tax clearance certificate from the State Department of Taxation or Hawai'i Compliance Express.
4. ~~[A tax clearance certificate from the Internal Revenue Service or Hawai'i Compliance Express.]~~
- [5]. Notarized personal history forms of applicants, whether an individual, or members of a partnership, uniform limited partnership, limited liability partnership, limited liability company, or unincorporated association, and, if a corporate applicant, its officers and directors, and all persons holding 25% or more of stock, which shall include a statement of criminal history.

If a partnership, uniform limited partnership, limited liability partnership, limited liability company or a corporation, copies of all registration documents filed with the Department of Commerce and Consumer Affairs, State of Hawai'i including, but not limited to, renewal registrations, current annual reports, certificates or other proof of good standing, names of all stockholders and percentage of stock held by each stockholder.

[6]5. Proof of liquor liability insurance in an amount not less than one million dollars for a class 2, 4 (except convenience marts), 5, 6, 11, 12, 13, 14, 15, 16, and 18 liquor license, which shall be submitted prior to the issuance of a license.

[7]6. Document showing ownership of the premises or a lease or rental agreement granting exclusive possession and control of the place of business of at least one-year duration, unless special conditions prevail, with option to renew if applicable; together with applicable legal documents to include, but is not

limited to, purchase agreements, management agreements, merger documents or the like.

[8]7. A floor plan drawn to scale which shall show the detailed description of the proposed premises and a plot plan showing the location of the building on the property and ingress and egress to the premises.

[9]8. An applicant for a transient vessel license shall file an application together with a tax clearance[s] from the [~~Internal Revenue Service and the~~] State Department of Taxation or Hawai'i Compliance Express for the agent or owner of said vessel.

Applications shall be filed for each vessel, and may be filed annually during the month of June. Licenses issued shall be valid for the upcoming fiscal year. Tax clearances of the agent or owner shall be applicable to all applications for transient vessel licenses that are filed by the agent or owner during that fiscal year. Annual applications shall include a list of dates, ports of call and an annual payment of fees per port of call.

Applications for transient vessel licenses may be filed per port of call, including additional ports of call by a licensee who files annually, pursuant to this section.

When inclement weather forces a vessel to shift its port of call to the Island of Hawai'i, and the vessel has a valid transient vessel license issued by another jurisdiction within the State of Hawai'i, said license shall be valid in the County of Hawai'i without requirement for an application or fee, provided that notification of such change of port shall be sent to the Department.

E. NOTICE REQUIREMENTS. Except for an application for a class 8, 9, 10, or 13 liquor license, an applicant for a new license, or a transfer of a Class 5 or Class 11 license, or any application requiring notice to property owners, shall be subject to notice requirements pursuant to Sections 281-57 through 281-60, Hawai'i Revised Statutes, as amended, and shall also file as part of the application:

1. A tax map drawn to scale with two circles showing all property owners and lessees of record within 500 feet and 100 feet, respectively, of the proposed premises.
2. A list of property owners and lessees of record of the properties within 500 feet and 100 feet of the proposed premises.

F. TRANSFER APPLICATION. An applicant for a transfer of license shall, in addition to the requirements of Subsection D, submit a copy of the purchase agreement or similar document which shall indicate the price to be paid for the purchase of the licensed premises and inventory, and written request for a temporary license, if so desired.

Except as otherwise approved by the Commission, if the licensee takes in any partner or associate, or transfers to any other person, or permits the conduct of any business by any other person, either openly or under any undisclosed agreement, in part or in whole of any portion of the business conducted on the licensed premises, the same shall be deemed to be a transfer of the license which requires Commission approval.

When an application for a transfer of license is denied, withdrawn, cancelled, or for any cause whereby the transferee discontinues and vacates its business, the Commission may approve the reinstatement of the license to the transferor upon request by the transferor, and submittal of a lease or like document indicating possession and control of the licensed premises, tax clearance[s] from the State Department of Taxation [~~and Internal Revenue Service~~] or Hawai'i Compliance Express, and where applicable, proof of liquor liability, otherwise the license shall be cancelled.

No license shall be transferred while an investigation is ongoing which may result in an adjudication hearing or while an adjudication hearing is pending and there are outstanding assessments or penalties for liquor law violations unless both the transferor and transferee provide written consent to assume responsibility for actions as may be ordered by the Board. An application for a license which has been approved but which license has not been issued shall not be transferable.

G. TOUR OR CRUISE VESSEL AND TRANSIENT VESSEL LICENSE APPLICANTS. An applicant for a tour or cruise vessel license or a transient vessel license shall include as part of the application:

1. Copies of the commercial and mooring permits issued by the State Department of Transportation, Harbors Division, where applicable.
2. Copy of the Certificate of Inspection as issued by the U.S. Coast Guard.

H. COMPLIANCE WITH FEDERAL, STATE AND COUNTY REQUIREMENTS. All applicants and licensees shall comply with all applicable Federal, State, and County requirements or laws applicable to the business, whether in existence at the time of issuance of such license or as adopted or changed from time to time.

I. ADDITIONS, WITHDRAWALS. A licensee shall submit a notice of withdrawal or admission of a member, partner, or stockholder holding 25% or more stock within [30] 90 days of the withdrawal or admission.

~~[A licensee shall submit a notice of admission of a new member, partner or stockholder for Commission approval prior to the admission. The notice shall include a personal history statement of the new member, partner or stockholder.]~~

J. CONVERSIONS, MERGERS. The conversion of an entity into any other form of entity or the merger of any entity with any other entity shall not be deemed a transfer of the license; provided that prior to the date of the conversion or merger, the licensee shall apply for and secure the approval of the Commission for such action, at one hearing, without the requirement for publication of notice,

Entity shall mean a corporation, partnership, limited partnership, limited liability partnership, limited liability company, or other registered business entity.

The licensee shall submit a completed Notice of Conversion or Merger form, together with copies of all documents required to be filed with the Department of Commerce and Consumer Affairs, State of Hawai'i.

K. NOTICE OF MAILING TO PROPERTY OWNERS.

1. Except for an application for a class 8, 9, 10, or 13 liquor license, applicants for a new license, transfer of a Class 5 or Class 11 license, change of location, change of category or subcategory, or a change in class and/or higher kind, or an increase in premises requiring notice, shall be required to notify property owners and lessees of record of real estate or owners of record of shares in a cooperative apartment, and, where applicable, notice to the condominium manager, within 500 feet of the premises pursuant to Section 281-57, Hawai'i Revised Statutes, as amended.

Applicants shall file the current list and addresses of 100% of the property owners and lessees of record of real estate or owners of record of shares in a cooperative apartment and a map indicating the 100-foot and 500-foot radius, as filed with the County of Hawai'i Real Property Tax Office which shall include identification of all public and private highways and rights of way. The radius shall be measured from the perimeter of the proposed premises which is under the exclusive control and possession of the applicant, excluding common areas which are shared by other businesses.

2. Upon approval of the preliminary hearing, the applicant shall mail notices to 3/4 of the property owners within 100 feet and 2/3 of the property owners and lessees of record of real estate or owners of record of shares in a cooperative apartment, and, where applicable, notice to the condominium manager, within 500 feet, no later than 45 days prior to the final public hearing on the application. Mailing of notices shall be verified by a certificate of mailing.

Upon completion of the mailing, the applicant shall submit the following documents to the Department no later than 7 business days from the date of mailing: (a) a list of 100% of the property owners and a list which indicates to whom notices were mailed; (b) an affidavit of mailing; and (c) a copy of the certificate of mailing as verified by the United States Postal Service.

Procedures, forms and formatting of documents shall be in accordance with Department requirements which are on file at the office of the Department.

3. If the list of property owners and lessees of record of real estate or owners of record of shares in a cooperative apartment is found to be invalid at any time prior to or at the final public hearing, or the applicant has failed to meet one or more of the requirements set forth in Section 281-57, Hawaii Revised Statutes, as amended, the Commission may suspend or continue the application and require the applicant to resubmit an accurate list of property owners and lessees of record of real estate or owners of record of shares in a cooperative apartment and to re-mail notices to property owners and lessees of record of real estate or owners of record of shares in a cooperative apartment and will be cause for republication of notice and assessment of publication fee.
4. When protests are filed by persons who are not listed as a property owner or lessees of record of real estate or owners of record of shares in a cooperative apartment but who indicate they are property owners, the protestor shall provide proof of such ownership.

L. FINAL INSPECTION. A final inspection of the premises shall be applicable to the issuance of a new or transferred license, or use of an area that has been increased or altered, or as otherwise required by the Commission or Director.

A final inspection may be waived in circumstances that indicates, but is not limited to changes in ownership entities including, conversions, mergers, a change from an individual to a partnership, corporation or a limited liability company; or from a partnership to a corporation or limited liability company; or from a corporation to a limited liability company or like changes; or a new application which holds a temporary license for a premises; or to a transfer application. In every case where an inspection is waived, the Department shall ensure that no alterations have occurred which may compromise the safety of patrons. A final inspection shall include inspection clearances from Federal, State and County agencies having jurisdiction over the business, including, but not limited to, the State Department of Health and the County's Planning, Public Works and Fire Departments. No liquor license shall be issued until inspection clearances have been received from appropriate County and State agencies and the Department, except as otherwise provided herein.

M. APPROVAL AND ISSUANCE OF LICENSE. The approval of an application for the liquor license shall be valid for one year from the date of approval within which time the applicant shall cause the license to be issued. A request for extension may be submitted for good cause for an additional [6] 12 months, provided that the applicant may request an additional [6] 12-month extension upon proof that the project is actively under construction and/or is seeking compliance to another agency's regulations. Thereafter, the approval of the

application may be cancelled and the applicant may be required to apply for a new license.

- N. ISSUANCE OF CERTAIN LICENSES BY DIRECTOR.** The Director may approve and issue special licenses, tour or cruise vessel and transient vessel licenses with subsequent ratification by the Commission.
- O. PUBLICATION COST DEPOSITS.** The applicant shall be responsible for the payment of the cost of publishing the notice of public hearing. Failure to pay or payments returned for insufficient funds shall be cause to delay issuance of the permanent license.
- P. PUBLIC PLACE.** A license may be granted only for those public places as defined by Section 281-1, Hawai'i Revised Statutes, as amended, except as otherwise provided.
- Q. LICENSED PREMISES.** The area designated on the floor plans, when approved by the Commission, shall be known as the licensed premises. No change of or to the premises shall be permitted except when authorized by the Commission pursuant to Chapter 281, Hawai'i Revised Statutes, as amended. The conduct of business or an offer of services, whether or not such service includes liquor, by the licensee or any person which is located off or adjacent to a licensed premises, and is performed for the direct or indirect financial benefit to the licensee, is prohibited.
- R. CONDITIONS.** The Commission reserves the right to impose conditions to the liquor license or permits.
- S. MANAGEMENT AGREEMENT.** A licensee shall apply for and secure the approval of the Commission for any management agreement prior to the agreement taking effect. The licensee shall submit an executed agreement which shall indicate that the licensee is in possession and control of the business, and shall be ultimately responsible for the fiscal and operational requirements of the business. A management company shall not invest or deposit any monies into the licensee's business. The Commission reserves the right to deny an agreement which is contrary to this section.
- T. LIQUOR LIABILITY INSURANCE.** Restaurants, retail dealers, dispensers, clubs, cabarets, hotels, caterers, brewpubs, condominium hotels, wineries, and small craft producer pubs licensed under class 2, class 4, class 5, class 6, class 11, class 12, class 13, class 14, class 15, class 16, and class 18 shall maintain at all times liquor liability insurance coverage in an amount of \$1,000,000; provided that convenience minimarts holding a class 4 license shall not be required to maintain liquor liability insurance coverage in that amount.

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RULE 4-3 TEMPORARY LICENSE. A temporary license of any class and kind may be granted under the following conditions:

- A. The premises shall have been operated under the license of the same class, kind and category issued by the Commission at least one year immediately prior to the date of filing of this application for a temporary license, except as otherwise approved by the Commission.
- B. The applicant for a temporary license shall have filed with the Commission an application for the license of the same class, kind and category then in effect.
- C. Upon denial or withdrawal of an application, the temporary license fee shall become a realization of the Department.
- D. The term of a temporary license shall be for a period of 120 days and may be renewed at the discretion of the Commission for not more than one additional term of 120 days and upon payment of an additional fee of \$50.00. When a temporary license has expired and no permanent license has been issued, the sale and service of liquor shall cease until the permanent license is issued provided that the permanent license must be issued no later than 24 months from the date of the approval of the application at the public hearing; and in the case of a transfer application, the license shall be renewed by the holder of the temporary license.
- E. A temporary license shall authorize the applicant for a license to assume control of the licensed premises upon Commission approval at the preliminary hearing, provided that the Director is authorized to approve an application for a temporary license if the applicant has complied with the requirements for the filing of a license, including the filing of a preliminary report of gross liquor sales by the transferor. Such approval shall be subject to the subsequent ratification by the Commission.
- F. A temporary license shall authorize the licensee to purchase liquor only by payment in currency or certified check for the liquor before or at the time of delivery of the liquor to the licensee.

For purposes of this section, payment by currency or certified check may be waived when (1) a licensee transfers ownership to another entity held in whole or in majority part by that licensee; or (2) when a partnership adds another partner if the partnership entity remains the same; or (3) when an existing licensee purchases or establishes another licensed premises. In each case, the licensee must be in good standing with the industry member and the industry member shall have the discretion to grant or refuse such waiver of payment.

- G. The license of the same class, kind and category then in effect for the premises shall be surrendered in such manner and at such time as the Commission shall direct.

H. A temporary license may be issued to an applicant for an original license only upon the following circumstances:

1. A liquor license [~~of the same class, kind and category~~] must have previously been in operation for at least one year prior to the original application.
2. The application for the original and/or temporary licenses must be filed within 45 days of the cancellation or nonrenewal of the previous license.
- ~~3. The applicant must apply for the same class, kind, category and subcategory of license as was previously issued to the premises.~~

Where a temporary license is issued and the application for an original license is denied or withdrawn, the temporary licensee shall be responsible for filing a final gross sales report together with percentage fee due for the duration that the temporary license was in effect.

RULE 4-4 RESERVED.

RULE 4-5 RESERVED.

RULE 4-6 CORPORATIONS, ~~[AND]~~ PARTNERSHIPS~~[-]~~ AND LIMITED LIABILITY COMPANIES

A. TRANSFER OF STOCKS~~[-]~~OR MEMBERSHIP INTEREST

1. In the event of a change of ownership of any outstanding capital stock or membership interest of a corporate licensee which would result in the transferee thereof becoming the owner of 25% or more of the outstanding capital stock or membership interest, the corporate licensee shall, prior to the date of such transfer, apply for and secure the approval of the transfer from the Commission in writing. A stock purchase offer or similar document shall be submitted; provided, however, that the requirements shall be waived if the stock transfer is between approved family members, or to a trust established in the member's name, or between existing approved stockholders. If the Commission finds that the proposed transferee [is an unfit or improper person] does not meet statutory requirements to hold a license in the person's own right pursuant to Section 281-45, Hawai'i Revised Statutes, as amended, it shall not approve the proposed transfer. If any transfer is made without the prior approval of the Commission, the Commission may in its discretion revoke or suspend the license until it determines that the transferee [is a fit and proper person] meets the statutory requirements to hold a license, and if the Commission finds that the transferee [is not a fit and proper person] does not meet the statutory requirements to hold a license in his own right pursuant to Section 281-45, Hawai'i Revised Statutes, as amended, it may in its own discretion revoke or suspend the license, until a retransfer or new transfer of the capital stock or membership interest is made to a [fit and proper] person

who meets the statutory requirements to hold a license pursuant to Section 281-45.

2. In the event of any change of ownership of outstanding capital stock less than 25%, a corporate licensee shall provide notice of such change to the department within ~~[60]~~ 90 days of such change.

B. CHANGE OF CORPORATE OFFICER, ~~[OR]~~ DIRECTOR, MEMBER OR MANAGER. A corporate licensee shall, within ~~[60]~~ 90 days from the date of election of any officer ~~[or]~~, director, member or manager notify the Commission in writing of the election and shall submit a personal history form for each new officer ~~[or]~~, director, member or manager which shall include a statement of criminal history. If the Commission finds the officer ~~[or]~~, director, member or manager ~~[an unfit or improper person]~~ does not meet the statutory requirements to hold a license in his own right pursuant to Section 281-45, Hawai'i Revised Statutes, as amended, it may in its discretion revoke the license or suspend the license until the ~~[unfit or improper]~~ officer ~~[or]~~, director, member or manager is removed or replaced by a ~~[fit and proper]~~ person who meets the statutory requirements to hold a license.

C. PARTNERSHIP.

1. **DEATH OR WITHDRAWAL OF PARTNER.** Where a license is held by a partnership, the Commission may transfer the license upon the death or withdrawal of a member of the partnership to any remaining partner or partners without publication of notice and without public hearing.
2. **ADMISSION OF PARTNER.** Where a license is held by a partnership, the admission of a partner (a) shall not constitute a transfer of the license if the partnership entity remains the same, provided that the partner to be admitted shall meet the qualifications pursuant to Section 281-45, Hawai'i Revised Statutes, as amended, and be subject to Commission approval, or (b) if the partnership entity changes, the licensee shall be subject to an application for a transfer of a license pursuant to Sections 281-51 to 281-60, Hawai'i Revised Statutes, as amended.

D. ADMISSION OR WITHDRAWAL OF LIMITED PARTNER. Where a license is held by a limited partnership, the admission or withdrawal of a limited partner with a 25% share or greater shall not be deemed a transfer of the license held by the partnership, but the licensee shall, prior to such admission or withdrawal, so notify the Commission in writing, stating the name of the partner or partners who have withdrawn and the name, age, place of residence of the partner or partners who have been admitted. If the Commission finds a limited partner ~~[to be an unfit or improper person]~~ does not meet the statutory requirements to hold a license in his own right pursuant to Section 281-45, Hawai'i Revised Statutes, as amended, it may revoke or suspend the license of the partnership until the ~~[unfit or improper]~~ partner is removed or replaced.

E. GENERAL NOTIFICATION REQUIREMENTS. For any admission of a partner or partners in a limited partnership, change in ownership of any outstanding capital stock of a corporate licensee which would result in the transferee becoming the owner of 25% or more of such stock, or the election of any officer or director, the licensee shall, along with the notification required in this rule, provide the Commission with the name, age, place of residence, and personal history of such partner, transferee, officer or director on a form designated for such purpose by the Commission.

RULE 4-7 RENEWAL.

A. REQUIREMENTS. Application for renewal of the liquor license and annual permits, except temporary or special licenses, shall be submitted **by June [30] 15** of each year and the licensee shall file as part of the renewal application:

1. The minimum license fee as prescribed in Rule 3-3.
2. Tax clearance certificate[s] from the ~~[Internal Revenue Service and the]~~ State Department of Taxation or Hawai'i Compliance Express or copy of an executed installment agreement with the ~~[Internal Revenue Service or the]~~ State Department of Taxation for the payment of delinquent taxes in installments and, where applicable, notice that the applicant for the license renewal of a license is complying with the installment plan agreement. Notice of failure to comply with the installment plan agreement, whether received at renewal or at any time, shall be cause to deny the renewal or to place the license on an inactive status wherein liquors shall not be sold or served pending notice of compliance to the installment plan agreement from the ~~[appropriate tax office]~~ State Department of Taxation.
3. If a private corporation, a list of stockholders and percentage of stock held by each stockholder.
4. Requests for renewal of entertainment and/or game device permits, if applicable.
5. Report of gross revenues of licensees to retain Class 2 restaurant licenses shall cover 3 completed general excise tax quarters pursuant to Rule 3-1-C. In the event the license has been issued less than 6 months prior to the filing of the renewal application, the report shall cover the effective period of the restaurant license to May 31 of the license year.
6. Liquor liability insurance coverage in an amount of \$1,000,000 as set forth in Rule 4-2-T.

B. CONDITIONS.

1. If on June 30 the applicant has met all of the above-stated requirements except **for the submission of the tax clearance certificate[s], the applicant shall have** up to and including July 31 of the year for which the applicant seeks renewal of the license in which to present said tax clearance certificate[s]. Such

applicant shall not be permitted to sell liquor until such time as the license is renewed. Failure to file tax clearances by July 31 shall make the application for renewal of the liquor license null and void; however, if licensing fees are paid, the licensee may be placed on inactive status for a period not to exceed the license year. The renewal of permits shall be concurrent with the status of the application for renewal of the liquor license.

2. The Director may approve and issue renewals of licenses and permits subject to the subsequent ratification by the Commission.
3. Where a temporary license is in effect during the license renewal period, the application for renewal shall be filed by the transferor.

RULE 4-8 REDUCTION OR INCREASE IN LICENSED PREMISES. No licensee shall increase, reduce or change the area of the premises without Commission approval.

Applicants for an increase or change in premises shall submit an application, which form may be obtained from the office of the Department or the Department's website, together with a description and sketch of the premises, a description of the intended use and a copy of the lease or like document. The Commission may approve the application for an increase in licensed premises, at its discretion, pursuant to Sections 281-51 to 60 or Section 281-62, Hawai'i Revised Statutes, as amended.

A licensee desiring a reduction in the area of his premises shall submit an application, which form may be obtained from the office of the Department, or the Department's website, describing the area to be reduced, together with a sketch showing the area to be reduced. The Director shall approve the request subject to the subsequent ratification of the reduction by the Commission.

An application for a temporary increase in premises for the sale, service and consumption of liquors shall be filed with the Department and approved by the Commission or Director, subject to the ratification by the Commission. Each application shall be for a one day increase only. Applications shall be limited to no more than ~~[6]~~ 12 applications per license year and shall be filed no later than 2 weeks prior to the event.

The application shall be on a form prescribed by the Department and shall include a sketch of the proposed area which shall be connected to or adjacent to the licensed premises and consent to the temporary increase by the landlord or its authorized agent.

The Commission or Director may set conditions to its approval, including, but not limited to the consumption area, hours of operation, proposed activities and entertainment (which shall be in accordance to the class, kind and category of license held), and the hiring of security personnel. The hours of operation shall not exceed 12:00 midnight.

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The Commission or Director may deny an application for temporary increase when violations of law have occurred at previously approved applications for temporary increases or when the Department's staff, Police Department or complaints from the public indicate that the site or proposed activities may be potentially injurious to the health, safety and welfare of the public.

Part V. GENERAL PROVISIONS RELATING TO LICENSEES

RULE 5-1 EMPLOYEE RECORDS

A. REGISTRATION OF EMPLOYEES. A Class 5, Category D, licensee who is authorized to sell and serve liquor for consumption on the premises shall not employ any person, including entertainers, who shall be compensated to sit and entertain patrons in that section of the licensed premises where liquor is sold, served or consumed unless that person first presents to the licensee a valid certificate of registration with the Department prior to employment. Persons who apply to the Department for registration shall apply in person and present: (1) positive identification in the form of a passport, driver's license or other laminated government identification with photograph; (2) [Social Security number; (3)] alien registration document if not a U.S. citizen; and ([4] 3) any other information that the Department deems pertinent.

The Department may for good and sufficient reason refuse to register an applicant for employment in a premises licensed for consumption thereon or suspend or terminate the registration of an employee. Each person registered will be photographed and issued an identification card which shall be valid for a period of 5 years. Identification cards will be retained by each employee and not surrendered to or held by their employers.

A licensee who employs a person who is duly registered with the Department for employment in another premises licensed for Class 5, Category D, must notify the Department in writing of the employment of that person prior to the start of employment. This notice of employment shall be on a form prescribed by the Commission and shall include the employee's present address, the nature of work on the licensed premises, the date employment shall commence and such other information as the Commission may deem pertinent to the registration of the employee.

B. RECORDS. A licensee shall maintain records of all persons employed to sell or serve liquors including records of employees or entertainers who are compensated to sit with patrons under a Class 5, Category D, license. Employee records shall include, but are not limited to name, birth date, current address, social security number, and U.S. residence status. A licensee shall maintain and post a daily schedule of employees on duty. All records shall be readily available for

inspection. Employers shall be responsible to verify that all such employees are 18 years or older.

C. COMPENSATION. No Class 5, Category D, licensee shall employ a host or hostess to sit and entertain patrons whose earnings are based on commissions, percentages or similar methods of payment unless such compensation is authorized by the Commission. A host or hostess shall be considered an employee of the premises and subject to compliance of these rules. The licensee shall be required to maintain compensation records for each host or hostess, including a record of sales of alcoholic and nonalcoholic beverages for each employee upon which such compensation is based.

RULE 5-2 PERSON IN ACTIVE CHARGE OF PREMISES. Each licensee shall have a person in active charge of the premises who shall provide proper supervision in the exercise of the liquor license in accordance with the liquor laws. A person duly approved to serve as a person in active charge of the premises shall be on duty at all times while the premises are open for business, even during hours in which liquor service is not offered. No sales of liquor should take place where no person in active charge is on duty and in the licensed premises, except in Class 1, 3, and 8 licensed premises.

To become eligible for approval as a person in active charge of the premises, the licensee or the licensee's authorized representative shall in writing appoint the applicant, who shall not be less than 21 years of age, as a person to be in active charge of the premises. The applicant shall take an examination on all applicable laws, rules and regulations of the Commission and pertinent information relating to liquor and shall be registered on a form prescribed by the Commission. Upon successful completion of the examination, the applicant shall be issued a liquor card which shall be valid for a period of 5 years from the date of issue, and shall be renewable by reexamination every 5 years.

A liquor card which is valid and issued by another county liquor jurisdiction in the State shall be honored in this County, subject to verification and renewal upon its expiration.

The Commission may revoke or suspend the exercise of a liquor card for just cause upon proper notice and hearing thereof to the person holding the liquor card. If a suspension is ordered, the person shall not be authorized to be the person in active charge of the premises and shall be required to retake the examination on liquor laws prior to reinstatement of the liquor card. Nothing herein shall prevent such person from participating in the sale, service or consumption of intoxicating liquors. For purposes of this section, just cause may include but is not limited to (1) the failure to provide proper supervision and compliance to liquor laws as adjudicated by the Board, and (2) drinking on duty.

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RULE 5-3 ANNUAL LISTING OF PERSONS IN ACTIVE CHARGE OF PREMISES.
Annually, within the anniversary month of the issuance of its license, each licensee licensed to sell or serve liquor shall submit to the Department the name of every person then employed on the licensed premises who has been appointed and approved as a person in active charge of the premises. Any person previously approved by the Department whose name does not appear on the list shall be considered terminated. The licensee shall be required to submit a new letter of appointment to reinstate said person as an approved person in active charge of the premises. The Department shall issue a listing of approved persons in active charge of the premises which shall be posted within the licensed premises readily available for inspection. The listing may be amended from time to time.

RULE 5-4 CONDUCT OF EMPLOYEES AND PERSONS IN PREMISES LICENSED FOR CONSUMPTION THEREON.

- A. Licensees shall be held strictly accountable for the conduct of all employees and other persons on the licensed premises. For the purpose of this rule, any person who performs a service usually or normally done, on or within the licensed premises, whether under contract or commission, registered or not registered, compensated or not compensated, is considered to be an employee on duty and shall be subject to this rule. An entertainer shall be deemed to be an employee of the licensee during the time the entertainer is performing or on the platform or stage or in any other area set aside for the performance. This definition does not apply to vendors, tradesmen, maintenance people and the like, who in the normal course of their duties service licensed premises.
- B. Employees on duty, including persons who are authorized to sit or dance or otherwise entertain customers in a Class 5, Category D, liquor license, shall not consume liquor, provided that wine stewards, 21 years or older, in the normal course of duty, shall be permitted to taste liquors to determine quality of product. No employee in any licensed premises shall sit or dance with or otherwise entertain patrons except as provided by law.
- C. No licensee shall encourage or permit any person on the licensed premises to touch, caress or fondle the breasts, buttocks, anus or genitals or to permit behavior that is offensive to common propriety.
- D. No person shall be allowed to wear or use any device or covering, exposed to view, which simulates the breast, genitals, anus, pubic hair or any portion thereof.

RULE 5-5 PREPARATION OF DRINKS.

- A. **LOCATION.** The preparation of all drinks in a premises licensed for consumption thereon shall be conducted at a service bar in such a manner as will permit any interested customer to view the bartender's operation.

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With the prior approval of the Commission, a hotel or restaurant which maintains one or more service bars on the premises may install a service bar within the kitchen premises to accommodate patrons in the dining room.

- B. QUANTITY.** Any drink whether a straight drink or a drink consisting of one kind of liquor and mixer or water which is served or sold shall contain not less than one fluid ounce or its equivalent of liquor, unless otherwise requested by the patron for less than one fluid ounce of liquor.

RULE 5-6 STACKING OF LIQUOR. The stacking of liquor for consumption by patrons is prohibited. “Stacking” is defined as having more than two standard servings of drinks before a customer at any one time. A standard serving means a drink containing distilled spirits in a container not to exceed 10 ounces, or 5 ounces of wine or [24] 32 ounces of beer; provided that a serving in excess of these amounts shall be limited to one per customer. A pitcher or container not to exceed 100 ounces, shall be served to 2 or more persons and no person shall be permitted to consume directly from the pitcher or container.

At last call, pitcher service or any drink exceeding a single standard serving shall be prohibited.

RULE 5-7 QUALITY OF LIQUOR. Liquors sold in the County shall be of pure quality. Draught beer sold or served shall be freshly drawn. The selling and serving of stale or slop beer is prohibited. Draught beer shall not be sold unless upon the faucet, spigot, or outlet wherefrom the beer is drawn there is attached a clear and legible notice, placard or marker which shall in the English language indicate and declare the name or brand adopted by the manufacturer of the draught beer.

RULE 5-8 PREMISES; CONDITIONS.

A. ENTRANCES. Street entrance or entrances to any premises licensed to sell or serve liquor for consumption thereon shall be kept unlocked while open for business. Entrances to booths shall not be enclosed in any manner, and all parts of the premises must be well and properly lighted so as to permit visibility for at least 10 feet to anyone with normal vision.

B. ACCESS TO CERTAIN UNLICENSED PREMISES. No premises licensed to sell liquor for consumption thereon shall be connected with and directly accessible to any unlicensed premises without Commission approval.

C. RESTROOMS. There must be installed within a licensed premises upon which liquor is consumed, separate and adequate restroom facilities for males and females which shall be kept in a sanitary condition at all times. The Commission may approve the use of restroom facilities adjacent to the licensed premises ~~[, with the approval of the State Department of Health]~~.

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RULE 5-9 EMPLOYEE REQUIRED TO MAINTAIN ORDER. The Commission may in its discretion require that an employee be on duty to maintain order during such times that it deems necessary.

RULE 5-10 POSSESSION OF LIQUOR LAWS AND OTHER REQUIRED DOCUMENTS.

- A. Every licensee shall have a copy of the Rules and Regulations of the Commission and Chapter 281, Hawai‘i Revised Statutes, as amended, available at all times on the licensed premises. **An electronic or digital copy bookmarked, is acceptable.** Licensees and employees who participate in the sale and service of intoxicating liquors shall be presumed to know the Rules and Regulations of the Commission and Chapter 281, Hawai‘i Revised Statutes, as amended.
- B. Every licensee shall post signs regarding (1) illegal sales of alcohol to minors; (2) any signs as required by the Commission; and (3) any other signs required by law.

RULE 5-11 TEMPORARY CLOSING OF LICENSED PREMISES.

- A. No licensee shall temporarily close a licensed premises for 5 or more consecutive days without first notifying the Department in writing of the intention to do so, the approximate period that such premises shall be so closed and the reason, if any, for such action.
- B. Temporary closing of licensed premises may be ordered by the Commission or the Director at the request of the Police Department and/or in any emergency as deemed necessary for the protection of life and property for a period not to exceed 48 hours.

RULE 5-12 SURRENDER OF LICENSE UPON REVOCATION OR CLOSING OF BUSINESS, INACTIVE. The holder of a license must immediately surrender the license to the Department upon revocation thereof, or within 5 days after closing the business if it be otherwise discontinued in accordance with the procedures established by the Department.

A liquor license may be placed on inactive status which will cause the temporary cessation of the sale, service and/or consumption of intoxicating liquors and shall only be applicable if the licensee retains possession and control of the premises, or if the licensee loses possession of the premises and immediately files an application for a change of location.

The licensee shall submit a written request to the Commission, and upon Commission approval, shall surrender its license to the Department for safekeeping and be subject to closing procedures. An inactive license may be renewed only if the licensee maintains possession and control of the premises.

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The licensee shall notify the Department of the reactivation of such license and may be subject to final inspection pursuant to Rule 4-2-L.

RULE 5-13 ADVERTISEMENTS.

A. ADVERTISEMENT. Liquor advertisements, posters and signs are permitted in or about the licensed premises provided that licensees shall not, directly or indirectly, permit misleading or deceptive advertising or advertising that is lewd or obscene or, promotions or advertising which promotes the excessive consumption of liquors. Signs shall conform with the sign ordinances of the County of Hawai'i. The Commission reserves the right to approve or deny any advertisement or advertisement scheme in relation to liquors.

It shall be unlawful for any person acting as agent or representative of a nonresident principal or for any licensee directly or indirectly, or through any subsidiary or affiliate, to give any premium or free goods of liquor or other merchandise in connection with the sale of any liquor or to give any premium or free goods of liquor in connection with the sale of other merchandise.

B. LIQUOR STORAGE. Storerooms or other areas used for the storage of liquor in retail premises shall receive the prior approval of the Director. During prohibited hours of sale, unless the liquor stock is kept under lock, a sign shall be conspicuously posted at each liquor sales area to give notice of the permitted hours of sale and consumption at the licensed premises.

RULE 5-14 TRADE NAMES; UNAUTHORIZED USE. A new or transferred license shall have a trade name which shall be registered with the Department prior to its use. Whenever a licensee changes an existing trade name, the licensee shall register the new trade name with the Department and pay a fee of \$25.00 to the Department prior to its use by the licensee. The use of any trade name which is identical to or so similar as to be confused with another trade name registered with the Department is prohibited.

RULE 5-15 SALE OF LIQUOR WITHOUT A LICENSE.

A. Pursuant to Section 281-97, Hawai'i Revised Statutes, as amended, in cases where a license is revoked, cancelled or not renewed, the licensee may sell intoxicating liquors then in their possession upon written approval and conditions set by the Commission, unless under this Chapter the same are seized or forfeited.

On the day of closing, the licensee shall conduct an inventory of liquors and indicate its value and submit a copy to the Department. Liquor shall be stored until such time as approval from the Commission is granted. The sale of liquors shall be limited to products in their original package and shall be sold only on the specific date(s) authorized by the Director. Such liquors may be sold to a retail licensee.

- B. In an application for a transfer of liquor license, the transferor may sell its liquor inventory to the transferee, upon written application and approval from and upon the conditions set by the Commission. A purchase agreement for the liquors shall be submitted to the Department and shall include the inventory, its value, and the purchase price of the inventory.
- C. Transfer of liquor between related entities may be allowed upon approval by the Commission with an application to transfer liquor between related licensees.

RULE 5-16 TRADE PRACTICES.

- A. **DISCOUNTS.** Retail licensees shall be permitted to offer coupons or discounts on liquor or merchandise in connection with the sale of liquor or merchandise.
- B. **QUANTITY DISCOUNTS.** Industry members shall apply quantity discounts to a retail licensee only on a single order/purchase.
- C. **COMBINATION PACKAGES.** Industry members may package and distribute liquors in combination with other nonalcoholic items. For purposes of this section, combination packages sold by the industry member shall reflect cost of the liquor and the fair market value of all nonalcoholic items.

An industry member may assemble specialty packages specific to a retailer to include nonalcoholic items furnished by the retailer in which case the industry member shall maintain a record of items furnished by the retailer, assess normal assembly charges and the cost of the nonalcoholic items shall not be included in the invoice of that combination package. The retailer shall be responsible to ensure that all cost of items in the combination package are reflected in the sales price to customers.

D. CONSUMER PROMOTIONS.

1. Industry members may furnish consumer coupons which are redeemable at a retail establishment. An industry member may not reimburse a retailer for more than the face value of all coupons redeemed, plus a usual and customary handling fee for the redemption of coupons. Payments for the redemption of coupons shall be made directly to the retail licensee to reduce the cost of sales. The coupons shall not specify a particular retailer or group of retailers where such coupons can be redeemed.
2. Direct offerings via contest prizes, premium offers, refunds, and the like may be offered by industry members or retail licensees directly to consumers. The direct offering shall be to persons 21 years or older and shall not require proof of purchase of a liquor product in order to participate in the offering. The industry member shall provide sufficient entry forms and the retailer shall

ensure that entry forms are available or that instructions to obtain additional entry forms are conspicuously posted.

For purposes of this section, items of nominal value not to exceed \$10.00 may be included in in-pack promotions. Offers in which entry forms are contained in-pack shall be permitted only when entry forms or instructions to obtain additional forms are available on premises.

E. STOCK, ROTATE, PRICING. Industry members, including solicitors authorized to conduct business in this County, may stock, rotate, and affix prices to products they sell and provide shelf plans or schematics. Industry members shall not (1) alter or disturb products of other industry members, and (2) rearrange or reset all or part of a store or liquor department.

F. RETAIL LICENSEE SOLICITATIONS. No retail licensee shall solicit or accept, either directly or indirectly, a premium or free goods of any nature, from an industry member, except as otherwise authorized by law.

G. RETAIL LICENSEE SOLICITATION EXEMPTIONS. No retail licensee shall solicit the performance of services except as authorized by State or County liquor laws, and the rules, regulations and decisions of the Alcohol and Tobacco Tax and Trade Bureau of the United States Treasury Department.

RULE 5-17 LICENSES. SUSPENDED OR INACTIVE. A liquor licensee whose license has been suspended shall post for the duration of the suspension in an area visible to the general public a notice of the suspension and the dates of the suspended term. During the suspension the licensee shall be prohibited from selling, serving or furnishing liquors to patrons. The licensee shall be subject to compliance to liquor laws. The licensee may allow patrons to bring in their own liquors for consumption upon application and approval of a private host permit and the licensee shall be permitted to assess a corkage fee.

PART VI. PROHIBITIONS

RULE 6-1 GENERAL PROHIBITIONS.

A. LIQUOR SHALL NOT BE SOLD OR FURNISHED. At no time under any circumstances shall any licensee or its employee permit the possession, consumption, sale or furnishing of any liquor to:

1. Any minor.
2. Any person at the time under the influence of liquor.
3. Any person known to the licensee to be addicted to the excessive use of liquor.
4. Any person for consumption in any vehicle which is licensed to travel on public highways.

5. Any person 21 years and older when there is reasonable cause to believe that such person is permitting any minor to consume or use any liquor.

B. UNLAWFUL DISCRIMINATION.

1. No licensee whose premises are open for business to the general public shall refuse, withhold from, or deny to any person, the full and equal enjoyment of any of the licensee's accommodations, advantages, facilities, goods, privileges, or services on the basis of that person's race, religion, sex, or ancestry.
2. For purposes of this rule, any licensee that caters, sells, extends, offers, or otherwise makes available to the general public its accommodations, advantages, facilities, goods, privileges, or services, for a fee or charge shall be deemed to be open for business to the general public.
3. This rule shall not apply to clubs which are not in fact open to the general public except to the extent that the accommodations, advantages, facilities, goods, privileges, or services of the club are made available to the general public.
4. Nothing in this rule shall be construed or interpreted to prohibit a licensee from the right to deny service to any person for failure to conform to the usual and regular requirements, standards, and regulations for the licensed premises so long as said denial, requirements, standards, and regulations are uniformly applied to all persons without regard to race, religion, sex or ancestry.

C. DISORDERLY PERSONS; PERSONS UNDER THE INFLUENCE OF LIQUOR. No licensee shall:

1. Knowingly permit any person under the influence of liquor or disorderly person to be or remain on the licensed premises.
2. Fail to timely prevent or suppress any violent, quarrelsome, disorderly, lewd or unlawful conduct of any person on the premises.

D. MINORS IN LICENSED PREMISES. A minor's employment, entry and participation in activities in a licensed premises, shall be in accordance with Rule 3-2-D-12, Teen Event Permit, and as follows:

1. **MINOR EMPLOYEES.** Minor employees, ages 18 to 20, may be permitted to sell liquors under proper supervision provided by a person ~~[with a liquor card]~~ **in active charge of the premises.** Minor employees, ages 20 and under, may be in possession of liquors in a licensed premises when the minor is employed by the licensee and whose duties include the handling of liquors such as warehousing, stocking, pricing, bagging, or bussing.
2. **MINOR PATRON IN RETAIL DEALER'S PREMISES.** A minor patron in a retail dealer's establishment may assist the adult family member or a physically challenged person in the transport of such liquors in a shopping cart or to a vehicle.

3. **DINING.** A minor shall be permitted to enter all classes of licenses for the purpose of dining only when the area is deemed the primary food service area where the preponderance of sales is derived from food. Upon completion of dining, said minor(s) shall leave the premises.

The holder of a Class 5, Category C or D designation, or a Class 11 licensee shall not be permitted to conduct entertainment and/or hostess activities during dining hours.

Minors shall be prohibited from entering a premises when food service is complementary to the bar operation, as evidenced by a pupu and/or light menu or the like.

4. **ENTERTAINMENT AND DANCING.** Minors, when accompanied by a parent or adult 21 years or older, shall be permitted to enter into classes of licenses authorized to have live entertainment or dancing only during times when live entertainment or dancing is offered except a premises holding a Class 5, Category C and/or D designation. Minors 16 years of age or older shall be permitted to dance. The parent or adult shall be responsible for the minor during the entire stay provided that the licensee may exercise its right to remove the minor(s) if there is cause to believe that said adult is not responsible for the minor(s) and if no action is taken to remove the minors, the licensee shall be held in violation of this rule.
5. **CONCERTS.** Minors are permitted to attend concerts except that if liquor service is provided, the licensee shall cause all adults desiring liquor service to be clearly identified.
6. **GAMES.** In a premises licensed for consumption thereon, a minor shall be prohibited from playing any game or game devices in an area designated a primary liquor service area of the premises. Minors may be permitted to play games in a retail dealer's licensed premises.
7. **CONTESTS.** A minor shall be prohibited from entering or participating in contests or tournaments or the like, except that a minor may participate in golf, bowling, or tennis tournaments.

An on-premises licensee shall obtain approval from the Director or Commission for any other games or contests to which minors may be asked to participate.

8. **PRIVATE GATHERINGS.** A premises which hosts a private gathering to which the public does not have access may permit minor guests of all ages to participate in games, dance, song and entertainment.
9. **PROHIBITIONS.**

- A. No minor shall be permitted to be in the area designated as the primary liquor service area, commonly known as the bar or lounge area.
- B. No minor, at any time, shall be permitted to sit at any bar or counter.

- E. **BUSINESS PRACTICES; EXCEPTION.** Except as specifically allowed herein, peddling in any sense is strictly prohibited. Before removing liquor from licensed premises for delivery to a customer under a manufacturer's or wholesale or retail dealer's license, the licensee must have received a bona fide and specific

order therefore. Provided, however, duly licensed wholesale dealers may, without a bona fide and specific order therefore, remove beer from the licensed premises to delivery vehicles for the purpose of selling said beer directly to persons who may lawfully sell liquors at retail in their original packages or dispense liquor for consumption on the premises. A licensee of any premises licensed to sell liquor for consumption on the premises or any employee of such premises shall not be permitted to solicit business from any other licensed premises or from any person directly outside of the premises connected therewith. No licensee shall employ any person for the purpose of selling or serving liquor to patrons whose sole source of earnings is based on payments for such service on the basis of any commission, percentage or similar methods of payment. Additionally, the Commission reserves the right to review and approve any plan or arrangements involving any commission, percentage or similar methods of payment.

RULE 6-2 DRIVE-IN RETAIL SALES ~~[PROHIBITED]~~ PERMITTED. ~~[Customers making purchases at retail premises must enter the licensed premises for the purpose of making purchases of liquor.]~~ The drive-in method whereby the customer orders from a motor vehicle and the licensee delivers liquor to the vehicle is ~~[prohibited]~~ permitted. There shall be a person in active charge of the premises supervising the drive-in/drive-up sales. Nothing in this rule shall be construed to prohibit assistance to any person who is physically unable to walk, lift and/or carry purchases of liquor because of a disability.

RULE 6-3 PRACTICES TO PROMOTE CONSUMPTION OF LIQUOR; PROHIBITED.
No person licensed to sell liquor for consumption on the premises shall:

- A. Encourage or permit, on the licensed premises, any game or contest which involves the consumption of liquor or the awarding of liquor as a prize.

RULE 6-4 NOISE.

- A. **NOISE PROHIBITED.** No licensee within the County, including licensed vessels operating within 3 miles of shore of the County, shall make, cause the making of, or continue to make, suffer, or permit any reproducible noise or noise from patrons from the licensed premises or any adjacent premises under the licensee's control which results in a complaint from residents in the vicinity and exceeds the maximum permissible sound levels as set forth in this section.

B. DEFINITIONS:

“MPSL” shall mean the maximum permissible sound level.

“Ambient noise” means the totality of sounds of a given place and time, not including the specific source being measured. The ambient noise level may be estimated from the sound levels measured during nonoperation of the noise source

or by sound levels measured at one or more points near the point of measurement where the noise source is inaudible.

C. ZONING DISTRICTS. Classification of zoning districts are:

“Class A” which include all areas equivalent to County lands zoned conservation, residential or similar.

“Class B” which include all areas equivalent to County lands zoned apartment, business, commercial, hotel, resort or similar.

“Class C” shall include all areas equivalent to County lands zoned agriculture, industrial or similar.

For any area not zoned or interim zoned, the comparable State Land Use classification shall apply.

D. NOISE LEVELS. Maximum permissible sound levels in dBA shall be:

ZONING DISTRICT	DAYTIME	NIGHTTIME
	7:00 a.m. to 10:00 p.m.	10:00 p.m. to 7:00 a.m.
CLASS A	55	45
CLASS B	60	50
CLASS C	70	70

E. VIOLATIONS, LAND/FIXED PREMISES. There shall be a violation of this section if the noise levels exceed the allowable MPSL for a combined total of 10% or more of any 20-minute period and which measurement shall be at or within the property lines of the complainant.

For purposes of this section, where mixed zoning districts or uses exist, the lowest MPSL shall apply. As an example, where residential use is permitted in a commercial district, the noise level for residential use shall apply.

Measurements shall normally not be used for enforcement unless the noise level at a point of measurement is more than 3 decibels greater than the ambient or background noise level.

F. VIOLATIONS, VESSELS IN TRANSIT. Vessels in transit shall be exempt from zoning and MPSL standards as provided in this section. Any reproducible noise or noise emanating from patrons on board or disembarking the vessel which is audible and disturbing to the neighborhood shall be a violation.

G. AUTHORITY TO AMEND NOISE LEVELS. The Commission shall be authorized to set a lower MPSL for a license upon findings that the location of the licensed premises and the unusual nature of the existing or proposed uses surrounding the premises are such that a standard MPSL are insufficient to permit reasonable conduct of the existing or proposed uses including, but not limited to, hospitals, nursing homes or health care facilities, and that without such lower MPSL, the license application or renewal will more likely than not be denied.

Where such action is proposed by the Commission, notice of hearing shall be provided to the licensee or the applicant for the license pursuant to Chapter 91, Hawai'i Revised Statutes, as amended, and such notice shall be published at least once in a paper of general circulation in the district in which the establishment is located.

H. AUTHORITY TO IMPOSE CONDITIONS. The Commission may impose conditions to provide corrective measures on the licensee, including soundproofing, and on any permits related to the license, the Commission may pursue action pursuant to Section 281-61, Hawai'i Revised Statutes, as amended.

PART VII. SEVERABILITY

RULE 7 SEVERABILITY. If any provision of these Rules and Regulations or the application thereof to any person or circumstances is held invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or application of the Rules and Regulations which can be given effect without the invalid provision or application, and to this end, the provisions of these Rules and Regulations are declared to be severable.

Dated: Hilo, Hawai'i, _____

LIQUOR COMMISSION OF THE
DEPARTMENT OF LIQUOR CONTROL,
COUNTY OF HAWAI'I, STATE OF
HAWAI'I

By: _____
_____, Its Chairperson

Notice of Public Hearing:
Hawai'i Tribune-Herald:
West Hawai'i Today:

Date and Place of Public Hearing:

DRAFT 3
September 10, 2024

APPROVED:

MAYOR, County of Hawai‘i
Date: _____

APPROVED AS TO FORM:

Deputy Corporation Counsel
Date: _____

DRAFT 3
September 10, 2024

I hereby certify that the foregoing amendments and revisions to the Rules and Regulations of the Liquor Commission of the County of Hawai'i was received and filed in my office this _____ day of _____.

County Clerk

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. Re-review and Update of Board's "Discussion Leader Assignments" for the State and County Agencies' Hawaii Administrative Rules
2. Update and Discussion on Becker Communications Inc., regarding the Board's Small Business Outreach – *No Attachment*
3. Presentations to Industry Associations – *No Attachment*
4. 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: TBD

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

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

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, 4th Floor
Honolulu, HI 96814

Phone: (808) 587-1288
Fax: (808) 587-1282
Email: 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 Sukanuma, Director
P.O. Box 259
Honolulu, HI 96809-0259

Phone: (808) 587-1540
Fax: (808) 587-1560
Email: 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