

U.S. 2010 February Payroll Tax Update

For Microsoft Dynamics® GP

Round 3

Applies to:

Microsoft Dynamics GP 9.0 on Microsoft® SQL Server® or MSDE
Microsoft Dynamics GP 10.0 on Microsoft SQL Server

Summary: This document contains instructions for installing the February 2010 Round 3 U.S. Payroll Tax Update for Microsoft Dynamics GP.

This is the third tax update for 2010. It includes federal and state tax table changes that take effect January 1, 2010.

These instructions apply if you're using Releases 9.0 or 10.0 on Windows® 2000, Windows XP, Windows Server® 2003, or Windows Vista®. They also apply if you're using Release 10.0 on Windows Server 2008 or Windows 7.

This document assumes that you are familiar with the Microsoft Dynamics GP U.S. Payroll module.

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Changes in this update

The February 2010 Round 3 U.S. Payroll Tax Update contains tax changes for the following district:

- District of Columbia

2010 federal tax changes

No federal changes are included in this update.

2010 state or territorial tax changes

The following tax changes are included in this update:

State or territory	Description of change																																								
District of Columbia	<p>The personal exemption amount has changed to \$1,675 (previously \$1,750) for both Single/Married Filing Jointly and Married Filing Separately employees.</p> <p>Wage brackets and tax amounts have changed.</p> <p>Wage brackets and tax rates for Single/Married Filing Jointly employees are as follows:</p> <table><thead><tr><th>Income</th><th>Tax amt.</th><th>Tax rate</th><th>On amt. over</th></tr></thead><tbody><tr><td>\$0.00-\$4,000</td><td>\$0.00</td><td>0.00%</td><td>\$0.00</td></tr><tr><td>\$4,000-\$10,000</td><td>\$0.00</td><td>4.00%</td><td>\$4,000</td></tr><tr><td>\$10,000-\$40,000</td><td>\$240.00</td><td>6.00%</td><td>\$10,000</td></tr><tr><td>\$40,000 and over</td><td>\$2,040.00</td><td>8.50%</td><td>\$40,000</td></tr></tbody></table> <p>Wage brackets and tax rates for Married Filing Separately employees are as follows:</p> <table><thead><tr><th>Income</th><th>Tax amt.</th><th>Tax rate</th><th>On amt. over</th></tr></thead><tbody><tr><td>\$0.00-\$2,000</td><td>\$0.00</td><td>0.00%</td><td>\$0.00</td></tr><tr><td>\$2,000-\$10,000</td><td>\$0.00</td><td>4.00%</td><td>\$2,000</td></tr><tr><td>\$10,000-\$40,000</td><td>\$320.00</td><td>6.00%</td><td>\$10,000</td></tr><tr><td>\$40,000 and over</td><td>\$2,120.00</td><td>8.50%</td><td>\$40,000</td></tr></tbody></table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$4,000	\$0.00	0.00%	\$0.00	\$4,000-\$10,000	\$0.00	4.00%	\$4,000	\$10,000-\$40,000	\$240.00	6.00%	\$10,000	\$40,000 and over	\$2,040.00	8.50%	\$40,000	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,000	\$0.00	0.00%	\$0.00	\$2,000-\$10,000	\$0.00	4.00%	\$2,000	\$10,000-\$40,000	\$320.00	6.00%	\$10,000	\$40,000 and over	\$2,120.00	8.50%	\$40,000
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Resources to assist you

If you have questions about U.S. Payroll tax updates and your Microsoft Partner isn't available, there are several resources, in addition to this document, to assist in answering your questions.

2010 U.S. Payroll Tax Updates on CustomerSource

(<https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>)

Look here to find out the tax changes included in each update and to download the update. All instructions for downloading and installing the tax updates also are provided here.

Knowledge Base

(<https://mbs.microsoft.com/knowledgebase/search.aspx>)

Provides you with instant access to the same database our support engineers use. You can find answers to common questions, along with technical tips and performance recommendations.

eSupport

(<https://mbs.microsoft.com/support/newstart.aspx>)

For support requests that can be handled with e-mail. On average, the response time is nearly twice as fast as telephone support. That's a big benefit during critical tax update seasons.

Discussion

(<https://mbs.microsoft.com/customersource/newsgroups/>)

Start a tax update discussion with other members of the Microsoft customer community. This database provides you with the opportunity to exchange information with other customers, which is perfect for providing tips and answers to questions about tax updates.

Microsoft Business Solutions Human Resources/Payroll support team

We have a support team focused 100 percent on providing service and support to our Payroll customers. If you have questions, dial toll free 888-GPS-SUPP (888-477-7877).

Preparing for installation

Use the instructions in this section to prepare for the U.S. Payroll Tax Update. For detailed information about the changes in the current tax update round, see [Changes in this update](#).

Are you using a supported version?

To identify the version you're using, start Microsoft Dynamics GP. Choose Help >> About Microsoft Dynamics GP. The information window displays the version number in the lower right corner.

The following releases are supported in this U.S. Payroll Tax Update.

- Microsoft Dynamics GP 9.0 on Microsoft SQL Server or MSDE
- Microsoft Dynamics GP 10.0 on Microsoft SQL Server

If you're not using one of the supported versions, you must upgrade to a supported version before installing this tax update.

Have you installed the latest service packs and year end updates?

It's important for your system to be up to date with the latest service packs and year-end Payroll updates. Service packs and year-end updates contain changes to program code, and are separate from the tax rate changes included in this tax table update.

To verify that you have the most recent year-end update, view the Payroll Setup window:

Release 9.0: Choose Tools >> Setup >> Payroll >> Payroll.

Release 10.0: Choose Microsoft Dynamics GP menu >> Tools >> Setup >> Payroll >> Payroll. The Last Year-End Update value should be 11/14/2009.

If the date is earlier, install the 2009 year-end update. When you install the year-end update, the latest service pack (Service Pack 4 for Release 10.0) is also installed. You do not need to install the service pack separately. If you install the year-end update, you'll need to do so on all workstations.

You can download service packs, year-end updates, and installation instructions from CustomerSource (<https://mbs.microsoft.com/customersource/support/downloads/servicepacks>) and <https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>).

Have you obtained the update files?

If your computer is connected to the Internet, the Payroll Update Utility (PUE) automatically can download the tax table update file (TX.cab) from the Internet.

If your computer isn't connected to the Internet, you can obtain the file from CustomerSource (<https://mbs.microsoft.com/customersource/support/downloads/taxupdates/>) or your Microsoft Partner and copy it to your computer before running what's known as a "manual" installation.

Tax updates are distributed in the form of .CAB files. Copy the .CAB file to a folder that you can readily access, such as the folder that contains Dynamics.exe. Copying the .CAB file to your computer does not complete the installation. Refer to the following section for instructions on how to install the tax update.

Installing the tax update

The Round 3 February 2010 tax update installation can be run from any workstation. The update installs payroll tax table data on the server computer where your existing Microsoft Dynamics GP application data is located. You need to install the tax table update only once.

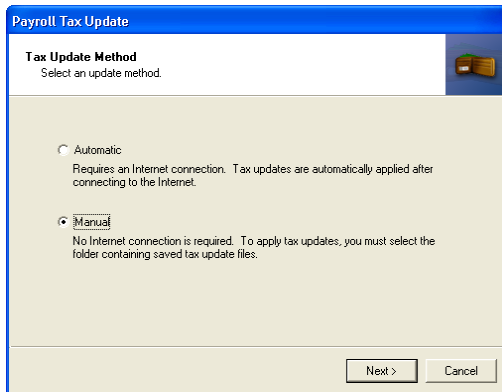
Before you begin, ask all Microsoft Dynamics GP users to exit the application until the update is complete. Exit all other applications, turn off the screen saver, and back up important data (including Forms.dic, Reports.dic, and Dynamics.vba if they exist) before you proceed with the installation.

Note: The Payroll Update Engine, which is used to install the tax table update, is not supported on 64 bit operating systems when running Release 9.0, or Release 10.0 prior to Service Pack 3. For more information, refer to the Knowledge Base article at <https://mbs.microsoft.com/knowledgebase/KBDisplay.aspx?scid=kb;EN-US;947191>.

1. **Release 9.0:** Log onto Microsoft Dynamics GP with the system administrator rights, and open the Payroll Tax Update window.
(Help >> U.S. Payroll Updates >> Check for Tax Updates)

Release 10.0: Log onto Microsoft Dynamics GP with the system administrator rights, and open the Payroll Tax Update window.
(Microsoft Dynamics GP menu >> Maintenance >> U.S. Payroll Updates >> Check for Tax Updates)

2. Select an update method, and then choose Next.



- The Automatic option downloads the current tax table update from the Internet to the default location. An Internet connection is required.
 - The Manual option processes the tax table update from a location you choose. You might choose Manual if you need to update a computer that isn't connected to the Internet. To use this method, you should already have obtained the tax table update file, TX.cab, and copied it to a location your computer can readily access.
3. If you selected Automatic, enter your 10-digit authorized telephone number. Choose Log in to start the download.
If you selected Manual, specify the location where the tax table update file is located.
 4. Choose Process to start the update.
 5. Verify that the latest Payroll tax table update has been installed.

Release 9.0: Choose Tools >> Setup >> System >> Payroll Tax. The Last Tax Update value should be 02/23/2010.

Release 10.0: Choose Microsoft Dynamics GP menu >> Tools >> Setup >> System >> Payroll Tax. The Last Tax Update value should be 02/23/2010.

What's next

If you upgrade to another version of Microsoft Dynamics GP, you must install the most recent service pack (if any), as well as the most recent tax table updates for that release, to ensure you have the latest tax information. Newer releases of Microsoft Dynamics GP do not include current payroll tax information.

Previous 2010 tax changes

This update includes all previous 2010 tax updates. Previous tax changes are detailed below, along with the round that each change was introduced.

2010 federal tax changes

Round 2: The following federal changes are included in this update:

- Earned Income Credit maximum EIC payment has changed to \$1,830 (previously \$1,826).

Round 1: The following federal changes are included in this update:

- FICA/Social Security withholding tables are unchanged.
- The personal exemption amount is unchanged.
- Federal tax wage ranges, tax amounts, and tax rates have been updated.
- Earned Income Credit withholding tables and tax amounts have been updated.

Tax code	Description of change
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Federal **Round 1:** Wage ranges, tax amounts, and tax rates have changed.

Wage brackets and tax rates for Single employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$6,050	\$0.00	0.00%	\$0.00
\$6,050-\$10,425	\$0.00	10.00%	\$6,050
\$10,425-\$36,050	\$437.50	15.00%	\$10,425
\$36,050-\$67,700	\$4,281.25	25.00%	\$36,050
\$67,700-\$84,450	\$12,193.75	27.00%	\$67,700
\$84,450-\$87,700	\$16,716.25	30.00%	\$84,450
\$87,700-\$173,900	\$17,691.25	28.00%	\$87,700
\$173,900-\$375,700	\$41,827.25	33.00%	\$173,900
\$375,700 and over	\$108,421.25	35.00%	\$375,700

Wage brackets and tax rates for Married employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$13,750	\$0.00	0.00%	\$0.00
\$13,750-\$24,500	\$0.00	10.00%	\$13,750
\$24,500-\$75,750	\$1,075.00	15.00%	\$24,500
\$75,750-\$94,050	\$8,762.50	25.00%	\$75,750
\$94,050-\$124,050	\$13,337.50	27.00%	\$94,050
\$124,050-\$145,050	\$21,437.50	25.00%	\$124,050
\$145,050-\$217,000	\$26,687.50	28.00%	\$145,050
\$217,000-\$381,400	\$46,833.50	33.00%	\$217,000
\$381,400 and over	\$101,085.50	35.00%	\$381,400

Earned Income Credit **Round 1:** Tax amounts have changed. Wage ranges and tax rates are unchanged.

Wage brackets and tax rates for Single or Head of Household employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$8,970	\$0.00	20.40%	\$0.00
\$8,970-\$16,450	\$1,830.00	0.00%	\$0.00
\$16,450 and over	\$1,830.00	(9.588%)	\$16,450

Wage brackets and tax rates for Married with both spouses filing (MAR) employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$4,485	\$0.00	20.40%	\$0.00
\$4,485-\$10,730	\$915.00	0.00%	\$0.00
\$10,730 and over	\$915.00	(9.588%)	\$10,730

Wage brackets and tax rates for Married without spouse (MAR2) employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$8,970	\$0.00	20.40%	\$0.00
\$8,970-\$21,460	\$1,830.00	0.00%	\$0.00
\$21,460 and over	\$1,830.00	(9.588%)	\$21,460

2010 state or territorial tax changes

The following tax changes are included in this update:

State or territory	Description of change
Arizona	Round 1: Tax rates have changed for wages paid January 1, 2010 through June 30, 2010.
	For income tax withheld on or after July 1, 2010, the amount withheld will no longer be a percentage of federal withholding.
	Status
	Percent of federal tax
	FS01 00.0%
	FS02 10.7%
	FS03 20.3%
	FS04 24.5%
	FS05 26.7%
	FS06 33.1%
	FS07 39.5%

State or territory	Description of change
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California **Round 1:** The annual personal exemption amount has decreased to \$107.80 for all taxpayers. Standard deduction amounts and low income limits have changed and tables have been updated. Wage brackets and tax amounts have changed.

Standard deduction and low income amounts are as follows:

Status	Deduction amount	Low income amount
Single/Dual Income	\$3,637	\$11,130
Married 1	\$3,637	\$11,130
Married 2	\$7,274	\$22,261
Head of Household	\$7,274	\$22,261

Wage brackets and tax rates for Single and Dual Income Married employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$7,060	\$0.00	1.375%	\$0.00
\$7,060-\$16,739	\$97.08	2.475%	\$7,060
\$16,739-\$26,419	\$336.64	4.675%	\$16,739
\$26,419-\$36,675	\$789.18	6.875%	\$26,419
\$36,675-\$46,349	\$1,494.28	9.075%	\$36,675
\$46,349-\$1,000,000	\$2,372.20	10.505%	\$46,349
\$1,000,000 and over	\$102,553.24	11.605%	\$1,000,000

Wage brackets and tax rates for Married 1 or 2 employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$14,120	\$0.00	1.375%	\$0.00
\$14,120-\$33,478	\$194.15	2.475%	\$14,120
\$33,478-\$52,838	\$673.26	4.675%	\$33,478
\$52,838-\$73,350	\$1,578.34	6.875%	\$52,838
\$73,350-\$92,698	\$2,988.54	9.075%	\$73,350
\$92,698-\$1,000,000	\$4,744.37	10.505%	\$92,698
\$1,000,000 and over	\$100,056.45	11.605%	\$1,000,000

Wage brackets and tax rates for Head of Household employees are as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$14,130	\$0.00	1.375%	\$0.00
\$14,130-\$33,479	\$194.29	2.475%	\$14,130
\$33,479-\$43,157	\$673.18	4.675%	\$33,479
\$43,157-\$53,412	\$1,125.63	6.875%	\$43,157
\$53,412-\$63,089	\$1,830.66	9.075%	\$53,412
\$63,089-\$1,000,000	\$2,708.85	10.505%	\$63,089
\$1,000,000 and over	\$101,131.35	11.605%	\$1,000,000

State or territory	Description of change																																																
Delaware	<p>Round 2: The tax rate for income over \$60,000 has changed to 6.95%.</p> <p>Wage brackets and tax rates for Single, Married Filing Jointly, and Married Filing Separately employees are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,000</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,000-\$5,000</td> <td>\$0.00</td> <td>2.20%</td> <td>\$2,000</td> </tr> <tr> <td>\$5,000-\$10,000</td> <td>\$66.00</td> <td>3.90%</td> <td>\$5,000</td> </tr> <tr> <td>\$10,000-\$20,000</td> <td>\$261.00</td> <td>4.80%</td> <td>\$10,000</td> </tr> <tr> <td>\$20,000-\$25,000</td> <td>\$741.00</td> <td>5.20%</td> <td>\$20,000</td> </tr> <tr> <td>\$25,000-\$60,000</td> <td>\$1,001.00</td> <td>5.55%</td> <td>\$25,000</td> </tr> <tr> <td>\$60,000 and over</td> <td>\$2,943.50</td> <td>6.95%</td> <td>\$60,000</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,000	\$0.00	0.00%	\$0.00	\$2,000-\$5,000	\$0.00	2.20%	\$2,000	\$5,000-\$10,000	\$66.00	3.90%	\$5,000	\$10,000-\$20,000	\$261.00	4.80%	\$10,000	\$20,000-\$25,000	\$741.00	5.20%	\$20,000	\$25,000-\$60,000	\$1,001.00	5.55%	\$25,000	\$60,000 and over	\$2,943.50	6.95%	\$60,000																
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Kentucky	<p>Round 2: The standard deduction amount for all employees has increased to \$2,210.</p>																																																
Maine	<p>Round 1: Wage brackets and tax amounts have changed. Tax rates are unchanged.</p> <p>Wage brackets and tax rates for Single employees are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,850</td> <td>\$0.00</td> <td>0.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,850-\$7,800</td> <td>\$0.00</td> <td>2.0%</td> <td>\$2,850</td> </tr> <tr> <td>\$7,800-\$12,700</td> <td>\$99.00</td> <td>4.5%</td> <td>\$7,800</td> </tr> <tr> <td>\$12,700-\$22,600</td> <td>\$320.00</td> <td>7.0%</td> <td>\$12,700</td> </tr> <tr> <td>\$22,600 and over</td> <td>\$1,013.00</td> <td>8.5%</td> <td>\$22,600</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Married employees are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$6,700</td> <td>\$0.00</td> <td>0.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$6,700-\$16,650</td> <td>\$0.00</td> <td>2.0%</td> <td>\$6,700</td> </tr> <tr> <td>\$16,650-\$26,450</td> <td>\$199.00</td> <td>4.5%</td> <td>\$16,650</td> </tr> <tr> <td>\$26,450-\$46,250</td> <td>\$640.00</td> <td>7.0%</td> <td>\$26,450</td> </tr> <tr> <td>\$46,250 and over</td> <td>\$2,026.00</td> <td>8.5%</td> <td>\$46,250</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,850	\$0.00	0.0%	\$0.00	\$2,850-\$7,800	\$0.00	2.0%	\$2,850	\$7,800-\$12,700	\$99.00	4.5%	\$7,800	\$12,700-\$22,600	\$320.00	7.0%	\$12,700	\$22,600 and over	\$1,013.00	8.5%	\$22,600	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$6,700	\$0.00	0.0%	\$0.00	\$6,700-\$16,650	\$0.00	2.0%	\$6,700	\$16,650-\$26,450	\$199.00	4.5%	\$16,650	\$26,450-\$46,250	\$640.00	7.0%	\$26,450	\$46,250 and over	\$2,026.00	8.5%	\$46,250
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Minnesota	<p>Round 1: Wage brackets and tax amounts have changed. The personal exemption amount is unchanged.</p> <p>Wage brackets and tax rates for Single employees are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,050</td> <td>\$0.00</td> <td>0.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,050-\$24,820</td> <td>\$0.00</td> <td>5.35%</td> <td>\$2,050</td> </tr> <tr> <td>\$24,820-\$76,830</td> <td>\$1,218.20</td> <td>7.05%</td> <td>\$24,820</td> </tr> <tr> <td>\$76,830 and over</td> <td>\$4,884.91</td> <td>7.85%</td> <td>\$76,830</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Married employees are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$7,750</td> <td>\$0.00</td> <td>0.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$7,750-\$41,030</td> <td>\$0.00</td> <td>5.35%</td> <td>\$7,750</td> </tr> <tr> <td>\$41,030-\$139,970</td> <td>\$1,780.48</td> <td>7.05%</td> <td>\$41,030</td> </tr> <tr> <td>\$139,970 and over</td> <td>\$8,755.75</td> <td>7.85%</td> <td>\$139,970</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,050	\$0.00	0.0%	\$0.00	\$2,050-\$24,820	\$0.00	5.35%	\$2,050	\$24,820-\$76,830	\$1,218.20	7.05%	\$24,820	\$76,830 and over	\$4,884.91	7.85%	\$76,830	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$7,750	\$0.00	0.0%	\$0.00	\$7,750-\$41,030	\$0.00	5.35%	\$7,750	\$41,030-\$139,970	\$1,780.48	7.05%	\$41,030	\$139,970 and over	\$8,755.75	7.85%	\$139,970								
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Missouri	Round 2: The standard deduction amount for Head of Household employees is increased to \$8,400.																																																																																																																												
New Jersey	<p>Round 1: Wage brackets, tax amounts, and tax rates have changed.</p> <p>Wage brackets, tax amounts, and tax rates for employees with filing status A (Single/Married/Civil Union Separate) are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$20,000</td> <td>\$0.00</td> <td>1.5%</td> <td>\$0.00</td> </tr> <tr> <td>\$20,000-\$35,000</td> <td>\$300.00</td> <td>2.0%</td> <td>\$20,000</td> </tr> <tr> <td>\$35,000-\$40,000</td> <td>\$600.00</td> <td>3.9%</td> <td>\$35,000</td> </tr> <tr> <td>\$40,000-\$75,000</td> <td>\$795.00</td> <td>6.1%</td> <td>\$40,000</td> </tr> <tr> <td>\$75,000-\$500,000</td> <td>\$2,930.00</td> <td>7.0%</td> <td>\$75,000</td> </tr> <tr> <td>\$500,000 and over</td> <td>\$32,680.00</td> <td>9.9%</td> <td>\$500,000</td> </tr> </tbody> </table> <p>Wage brackets, tax amounts, and tax rates for employees with filing status B (Head of Household/Married/Civil Union Joint) are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$20,000</td> <td>\$0.00</td> <td>1.5%</td> <td>\$0.00</td> </tr> <tr> <td>\$20,000-\$50,000</td> <td>\$300.00</td> <td>2.0%</td> <td>\$20,000</td> </tr> <tr> <td>\$50,000-\$70,000</td> <td>\$900.00</td> <td>2.7%</td> <td>\$50,000</td> </tr> <tr> <td>\$70,000-\$80,000</td> <td>\$1,440.00</td> <td>3.9%</td> <td>\$70,000</td> </tr> <tr> <td>\$80,000-\$150,000</td> <td>\$1,830.00</td> <td>6.1%</td> <td>\$80,000</td> </tr> <tr> <td>\$150,000-\$500,000</td> <td>\$6,100.00</td> <td>7.0%</td> <td>\$150,000</td> </tr> <tr> <td>\$500,000 and over</td> <td>\$30,600.00</td> <td>9.9%</td> <td>\$500,000</td> </tr> </tbody> </table> <p>Wage brackets, tax amounts, and tax rates for employees with filing status C (Rate Specified by Employee) are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$20,000</td> <td>\$0.00</td> <td>1.5%</td> <td>\$0.00</td> </tr> <tr> <td>\$20,000-\$40,000</td> <td>\$300.00</td> <td>2.3%</td> <td>\$20,000</td> </tr> <tr> <td>\$40,000-\$50,000</td> <td>\$760.00</td> <td>2.8%</td> <td>\$40,000</td> </tr> <tr> <td>\$50,000-\$60,000</td> <td>\$1,040.00</td> <td>3.5%</td> <td>\$50,000</td> </tr> <tr> <td>\$60,000-\$150,000</td> <td>\$1,390.00</td> <td>5.6%</td> <td>\$60,000</td> </tr> <tr> <td>\$150,000-\$500,000</td> <td>\$6,430.00</td> <td>6.6%</td> <td>\$150,000</td> </tr> <tr> <td>\$500,000 and over</td> <td>\$29,530.00</td> <td>9.9%</td> <td>\$500,000</td> </tr> </tbody> </table> <p>Wage brackets, tax amounts, and tax rates for employees with filing status D (Rate Specified by Employee) are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$20,000</td> <td>\$0.00</td> <td>1.5%</td> <td>\$0.00</td> </tr> <tr> <td>\$20,000-\$40,000</td> <td>\$300.00</td> <td>2.7%</td> <td>\$20,000</td> </tr> <tr> <td>\$40,000-\$50,000</td> <td>\$840.00</td> <td>3.4%</td> <td>\$40,000</td> </tr> <tr> <td>\$50,000-\$60,000</td> <td>\$1,180.00</td> <td>4.3%</td> <td>\$50,000</td> </tr> <tr> <td>\$60,000-\$150,000</td> <td>\$1,610.00</td> <td>5.6%</td> <td>\$60,000</td> </tr> <tr> <td>\$150,000-\$500,000</td> <td>\$6,650.00</td> <td>6.5%</td> <td>\$150,000</td> </tr> <tr> <td>\$500,000 and over</td> <td>\$29,400.00</td> <td>9.9%</td> <td>\$500,000</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$20,000	\$0.00	1.5%	\$0.00	\$20,000-\$35,000	\$300.00	2.0%	\$20,000	\$35,000-\$40,000	\$600.00	3.9%	\$35,000	\$40,000-\$75,000	\$795.00	6.1%	\$40,000	\$75,000-\$500,000	\$2,930.00	7.0%	\$75,000	\$500,000 and over	\$32,680.00	9.9%	\$500,000	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$20,000	\$0.00	1.5%	\$0.00	\$20,000-\$50,000	\$300.00	2.0%	\$20,000	\$50,000-\$70,000	\$900.00	2.7%	\$50,000	\$70,000-\$80,000	\$1,440.00	3.9%	\$70,000	\$80,000-\$150,000	\$1,830.00	6.1%	\$80,000	\$150,000-\$500,000	\$6,100.00	7.0%	\$150,000	\$500,000 and over	\$30,600.00	9.9%	\$500,000	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$20,000	\$0.00	1.5%	\$0.00	\$20,000-\$40,000	\$300.00	2.3%	\$20,000	\$40,000-\$50,000	\$760.00	2.8%	\$40,000	\$50,000-\$60,000	\$1,040.00	3.5%	\$50,000	\$60,000-\$150,000	\$1,390.00	5.6%	\$60,000	\$150,000-\$500,000	\$6,430.00	6.6%	\$150,000	\$500,000 and over	\$29,530.00	9.9%	\$500,000	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$20,000	\$0.00	1.5%	\$0.00	\$20,000-\$40,000	\$300.00	2.7%	\$20,000	\$40,000-\$50,000	\$840.00	3.4%	\$40,000	\$50,000-\$60,000	\$1,180.00	4.3%	\$50,000	\$60,000-\$150,000	\$1,610.00	5.6%	\$60,000	\$150,000-\$500,000	\$6,650.00	6.5%	\$150,000	\$500,000 and over	\$29,400.00	9.9%	\$500,000
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\$36,050-\$84,450	\$1,185.70	6.80%	\$36,050																																																						
\$84,450-\$173,900	\$4,476.90	7.80%	\$84,450																																																						
\$173,900-\$375,700	\$11,454.00	8.80%	\$173,900																																																						
\$375,700 and over	\$29,212.40	8.95%	\$375,700																																																						
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$8,000	\$0.00	0.00%	\$0.00																																																						
\$8,000-\$63,200	\$0.00	3.55%	\$8,000																																																						
\$63,200-\$145,050	\$1,959.60	6.80%	\$63,200																																																						
\$145,050-\$217,000	\$7,525.40	7.80%	\$145,050																																																						
\$217,000-\$381,400	\$13,137.50	8.80%	\$217,000																																																						
\$381,400 and over	\$27,604.70	8.95%	\$381,400																																																						

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