

2002 FEDERAL TAX WITHHOLDING TABLES

Supplemental Wages: 27%

Withholding Allowance: Bi-Weekly: \$115.38
Monthly: \$250.00

BI-WEEKLY Pay Period

(a) SINGLE person (including head of household)-

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

Not over \$102	The amount of income tax to withhold is: \$0
--------------------------	---

<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	
\$102	\$329	10%	\$102
\$329	\$1,140	\$22.70 plus 15%	\$329
\$1,140	\$2,493	\$144.35 plus 27%	\$1,140
\$2,493	\$5,498	\$509.66 plus 30%	\$2,493
\$5,498	\$11,875	\$1,411.16 plus 35%	\$5,498
\$11,875		\$3,643.11 plus 38.6%	\$11,875

(b) MARRIED person-

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

Not over \$248	The amount of income tax to withhold is: \$0
--------------------------	---

<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	
\$248	\$710	10%	\$248
\$710	\$1,983	\$46.20 plus 15%	\$710
\$1,983	\$4,219	\$237.15 plus 27%	\$1,983
\$4,219	\$6,800	\$840.87 plus 30%	\$4,219
\$6,800	\$11,996	\$1,615.17 plus 35%	\$6,800
\$11,996		\$3,433.77 plus 38.6%	\$11,996

MONTHLY Pay Period

(a) SINGLE person (including head of household)-

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

Not over \$221	The amount of income tax to withhold is: \$0
--------------------------	---

<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	
\$221	\$713	10%	\$221
\$713	\$2,471	\$49.20 plus 15%	\$713
\$2,471	\$5,402	\$312.90 plus 27%	\$2,471
\$5,402	\$11,913	\$1,104.27 plus 30%	\$5,402
\$11,913	\$25,729	\$3,057.57 plus 35%	\$11,913
\$25,729		\$7,893.17 plus 38.6%	\$25,729

(b) MARRIED person-

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

Not over \$538	The amount of income tax to withhold is: \$0
--------------------------	---

<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	
\$538	\$1,538	10%	\$538
\$1,538	\$4,296	\$100.00 plus 15%	\$1,538
\$4,296	\$9,142	\$513.70 plus 27%	\$4,296
\$9,142	\$14,733	\$1,822.12 plus 30%	\$9,142
\$14,733	\$25,992	\$3,499.42 plus 35%	\$14,733
\$25,992		\$7,440.07 plus 38.6%	\$25,992