

# LAPEER MICHIGAN

## WITHHOLDING TAX GUIDE

### WHO MUST WITHHOLD

Every employer is required to withhold who:

- 1) has a location in the city;
- 2) is doing business in the city even though the employer has no location in the city.

An employer is defined as any, "Individual, partnership, association, corporation, nonprofit organization, governmental body or unit or agency, or any other entity whether or not taxable under this ordinance, that employs one or more persons on a salary, bonus, wage, commission or other basis, whether or not such employer is engaged in business."

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

The employer that has business locations in and out of the city is required to withhold for all employees working in the City of Lapeer and from all City of Lapeer residents working outside the City.

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

### REGISTRATION

Every employer required to withhold Lapeer City Income Tax must register by filing its Federal Employer Identification Number with the City. The City will use the Federal number for employer identification.

Also required are:

- 1) Complete name of the employer.
- 2) The correct mailing address for forms and correspondence.
- 3) The approximate number of employees
- 4) The date the employer started business or first became subject to the Lapeer Income tax withholding.
- 5) The signature and title of the responsible person.

The employer must submit their information to the City of Lapeer at [https://www.municonnect.com/lapeer/login\\_biz.aspx](https://www.municonnect.com/lapeer/login_biz.aspx) by clicking on SS-4 towards top of page.

If a new employer has not received a Federal number, the city will assign a temporary number. This number will be used until the Federal number is assigned, at which time the employer must immediately advise the city.

### WITHHOLDING RATES

There are two withholding rates:

The 1% rate is for:

1. City of Lapeer residents working in the City of Lapeer;
2. City of Lapeer residents working in another City that does not have a local income tax.

The .5% rate is for

1. Nonresidents of the City of Lapeer working in the City of Lapeer.
2. City of Lapeer residents working in another City that also has a local income tax.

The withholding rates are applied after allowing for the exemptions claimed by the employee.

### FROM WHOM TO WITHHOLD

Employers are required to withhold from the following employees:

- 1) All residents of the City of Lapeer whether or not they work inside the city;
- 2) All nonresidents of the City of Lapeer who have the City of Lapeer as their predominant place of employment.

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

### PREDOMINANT PLACE OF EMPLOYMENT

Nonresidents of the City of Lapeer are subject to withholding only if the City of Lapeer is their predominant place of employment.

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

Therefore, the City of Lapeer is a nonresident's predominant place of employment if:

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

An employee can have only one predominant place of employment.

If a job is located in another city that levies an income tax and the individual is a resident of the City of Lapeer, the employer may withhold separately for both the City of Lapeer and that city where the job is located. The rate to be withheld for the City of Lapeer would be reduced by the amount withheld for the city where the job is located. The rate adjustment can be no more than .5%. The City of Lapeer resident will still pay a total of 1.0 %, which may include .5% withheld to this city and .5% withheld to another city. The resident would need to file a nonresident annual return for the other city to be able to claim the credit paid to another city on their resident City of Lapeer return.

### LW-4 FORMS REQUIRED

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

When properly filled out, the Form LW-4 will give the employee's city of residence and the two cities, or communities, in which the employee earns the greatest percentage of his compensation. Most employees will only have one city of employment. They will circle 100% as the percentage of compensation earned in that city.

The Form LW-4 is also the employee's statement of the number of exemptions claimed for self, spouse and dependents.

Employers withholding for the City of Lapeer may obtain any quantity of LW-4 forms as needed from the city free of charge.

They are also available on the City of Lapeer website at:  
[https://www.ci.lapeer.mi.us/forms/income\\_tax.php](https://www.ci.lapeer.mi.us/forms/income_tax.php)

Do not mail LW-4 forms to the city. These are for the employer's use and must be retained by the employer.

#### FROM WHAT PAY TO WITHHOLD

The Ordinance requires that the City of Lapeer income tax be withheld from all compensation (salaries, wages, commissions, bonuses, etc.) for services rendered or work performed by City of Lapeer residents, regardless of whether such services or work are performed in or out of the city. Withholding is also required from all compensation for services rendered or work performed in the city by nonresidents where Lapeer is the predominant place of employment.

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

Example: A nonresident employee, who is subject to withholding on 60% of their earnings, because 60% of their work is performed in the City of Lapeer, is also subject to withholding on 60% of their vacation, holiday, bonus and salary or wage payments during periods of sickness.

#### PAYMENTS NOT SUBJECT TO WITHHOLDING

Withholding does not apply to:

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

Individuals with income as described above in items 1, 2, and 3 are not subject to withholding on such income, however they are required to file an annual return to report such income if they are City of Lapeer residents, or are nonresidents earning such income in the City of Lapeer

#### EXEMPTIONS

Exemptions of \$600 per year are allowed for the employee and spouse. Additional exemptions are allowed if either the employee or spouse is 65 or over, blind or handicapped according to the federal rule as described in MCL141.631 of PA 284 of 1964.

Individuals who may be claimed as an exemption on the individual return of another may still have a personal exemption for themselves (this is different from the federal rule).

Exemptions for dependents other than the ones referred to above are governed by the applicable federal rules.

The withholding may be determined by either a direct percentage computation or by referring to the tables included in this booklet. Use the number of exemptions on the completed LW-4 Employee's Withholding Certificate. Employees should be instructed to claim their actual and true number of exemptions.

If an employee fails or refuses to file a form LW-4 with the employer the ordinance requires the employer to withhold one

percent from the employee's total compensation without benefit of exemptions.

#### CALCULATING THE AMOUNT TO WITHHOLD

The Lapeer City Income Tax is a straight percentage on compensation after an adjustment for personal exemptions. Each exemption is valued at \$600 per year. For various pay periods the exemption translates to the amounts in the table below.

Weekly	\$11.54
Bi-weekly	\$23.08
Semi-monthly	\$25.00
Monthly	\$50.00
Per Diem	\$1.64

The amounts in the table above are used to adjust gross pay for payroll withholding. The adjustment is the number of exemptions on form LW-4 times the exemption value. On a weekly payroll for a wage earner with 3 exemptions the adjustment is 3 times \$11.54 = \$34.62.

EXAMPLE: Gross pay is \$200.00 per week and the wage earner lives in Lapeer and claims 3 exemptions. The amount taxed is \$200.00 minus \$34.62 = \$165.38. Apply the 1.0% resident rate (.01 times \$165.38 = \$1.65). Withhold \$1.65 from the employee for the week.

The above method is applicable to all City of Lapeer withholding for regular payrolls.

This booklet contains tables for weekly, bi-weekly, semi-monthly, monthly and per diem periods.

#### WITHHOLDING REQUIRED FOR RESIDENTS

The withholding rate for City of Lapeer residents not subject to withholding in any other city is one percent (1%). This is applied to the total compensation after allowance for exemptions.

If a resident of the City of Lapeer's predominant place of employment is in another taxing city the employer would withhold at the nonresident rate of that taxing city.

#### WITHHOLDING REQUIRED ON NONRESIDENTS

Nonresidents, with their predominant place of employment in the City of Lapeer, have a withholding rate of .5% (multiply by .005).

#### REPORTING AND PAYING AMOUNTS WITHHELD

All active employers must file Form L-941, Employer's Quarterly Return for each calendar quarter. If an employer has not withheld during the quarter, the employer must file an L-941 with the notation "none".

DUE DATES: Form L-941 is due on or before the last day of the month following the close of each calendar quarter (by April 30, July 30, October 31, and January 31).

The City of Lapeer does not require monthly withholding payments but you may make monthly payments if you so desire. Monthly payment coupons are available on our on-line withholding tool.

#### ON-LINE WITHHOLDING TOOL

The City of Lapeer L-941 payment coupons and LW-3 Annual Reconciliation forms are available from our on-line withholding tool. The link is available at [https://www.ci.lapeer.mi.us/forms/income\\_tax.php](https://www.ci.lapeer.mi.us/forms/income_tax.php).

Form L-941 must be filed even if no tax was withheld or even if all tax withheld has been previously paid monthly. Deposit any remaining balance due to Lapeer Tax withheld in the quarter with form L-941.

**Payments may be made by EFT through the City of Lapeer on-line withholding tool or check or money order.**

**Payments made by check or money order should be sent with the appropriate L-941 payment coupon to:**

Lapeer City Income Tax  
576 Liberty Park  
Lapeer, MI 48446

**MAKE CHECKS PAYABLE TO:**  
Lapeer City Treasurer

**CORRECTION OF ERRORS**

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

- 1) If the error is discovered in the same quarter in which it was made, the employer shall make the necessary adjustment on a subsequent payment. Only the corrected amount should be included in the quarterly return to the city.
- 2) If the error is discovered in a subsequent quarter of the same calendar year, the employer shall make the necessary adjustment on a subsequent payment and report it as an adjustment on the next quarterly return.
- 3) If the error is discovered in the following calendar year, the employer shall notify the City of Lapeer Income Tax Department of the error.

If an error is discovered in the withholding of a former employee, notify the City of Lapeer Income Tax Department.

**ANNUAL REPORTING**

An annual report must be made on federal form W-2 or City of Lapeer form LW-2 for each employee subject to City of Lapeer income tax whether the tax was withheld or not. The W-2 must give the following information:

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

The City of Lapeer will furnish LW-2 forms. They may be obtained from the City of Lapeer Income Tax Department. The LW-2 is a four-part form comparable to the federal W-2 form. Employers wishing to purchase one of the commercially available W-2 forms in order to combine the city, state and federal reporting in one operation are permitted to do so, providing one copy is submitted to the City of Lapeer by the employer, and one is submitted by the employee with the employee's annual City of Lapeer income tax return.

An LW-3 Annual Reconciliation form must accompany the W-2 or LW-2 forms when they are filed with the City of Lapeer. These forms are available from our on-line withholding tool or the City of Lapeer website or by calling the City of Lapeer income tax office.

All returns and remittances are to be mailed to:  
City of Lapeer Income Tax Department  
576 Liberty Park  
Lapeer, MI 48446.

If an employer wishes to submit a listing or magnetic media to Lapeer, in lieu of W-2's or LW-2's, contact the City of Lapeer Income Tax Department to get the proper file formatting instructions.

Any employer who goes out of business or permanently ceases to be an employer must file LW-2's and an LW-3 by the date his final withholding payment is due.

**ANY FURTHER QUESTIONS**

The City Commission has adopted Rules and Regulations which supplement the Income Tax Ordinance. Copies of the Ordinance and Rules and Regulations may be obtained on request. In case of variance between this booklet and the Ordinance, the Ordinance prevails.

Questions and requests for forms should be addressed to:  
City of Lapeer Income Tax Department  
576 Liberty Park  
Lapeer, MI 48446.

Telephone number is (810) 667-7155.

**INTERNET ACCESS TO FORMS AND INSTRUCTIONS**

City Income tax forms and instructions are available to download off the Internet. The City of Lapeer website address is: [www.ci.lapeer.mi.us](http://www.ci.lapeer.mi.us).

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**WEEKLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR
		1.00%	0.50%	1.00%	0.50%	1.00%	0.50%	1.00%	0.50%	1.00%	0.50%	1.00%	0.50%	1.00%	0.50%	1.00%	0.50%	1.00%	0.50%
0	10	0.05	0.03																
10	20	0.15	0.08	0.03	0.02														
20	30	0.25	0.13	0.13	0.07	0.02	0.01												
30	40	0.35	0.18	0.23	0.12	0.12	0.06	0.00	0.00										
40	50	0.45	0.23	0.33	0.17	0.22	0.11	0.10	0.05										
50	60	0.55	0.28	0.43	0.22	0.32	0.16	0.20	0.10	0.09	0.04								
60	70	0.65	0.33	0.53	0.27	0.42	0.21	0.30	0.15	0.19	0.09	0.07	0.04						
70	80	0.75	0.38	0.63	0.32	0.52	0.26	0.40	0.20	0.29	0.14	0.17	0.09	0.08	0.03				
80	90	0.85	0.43	0.73	0.37	0.62	0.31	0.50	0.25	0.39	0.19	0.27	0.14	0.16	0.08	0.04	0.02		
90	100	0.95	0.48	0.83	0.42	0.72	0.36	0.60	0.30	0.49	0.24	0.37	0.19	0.26	0.13	0.14	0.07	0.03	0.01
100	110	1.05	0.53	0.83	0.47	0.82	0.41	0.70	0.35	0.59	0.29	0.47	0.24	0.36	0.18	0.24	0.12	0.13	0.06
110	120	1.15	0.58	1.03	0.52	0.92	0.46	0.80	0.40	0.69	0.34	0.57	0.29	0.48	0.23	0.34	0.17	0.23	0.11
120	130	1.25	0.63	1.13	0.57	1.02	0.51	0.90	0.45	0.78	0.39	0.67	0.34	0.56	0.28	0.44	0.22	0.33	0.16
130	140	1.35	0.68	1.23	0.62	1.12	0.56	1.00	0.50	0.89	0.44	0.77	0.39	0.66	0.33	0.54	0.27	0.43	0.21
140	150	1.45	0.73	1.33	0.67	1.22	0.61	1.10	0.55	0.99	0.49	0.87	0.44	0.76	0.38	0.64	0.32	0.53	0.26
150	160	1.55	0.78	1.43	0.72	1.32	0.66	1.20	0.60	1.09	0.54	0.97	0.49	0.86	0.43	0.74	0.37	0.63	0.31
160	170	1.65	0.83	1.53	0.77	1.42	0.71	1.30	0.65	1.19	0.59	1.07	0.54	0.95	0.48	0.84	0.42	0.73	0.36
170	180	1.75	0.88	1.63	0.82	1.52	0.76	1.40	0.70	1.29	0.64	1.17	0.59	1.06	0.53	0.94	0.47	0.83	0.41
180	190	1.85	0.93	1.73	0.87	1.62	0.81	1.50	0.75	1.39	0.69	1.27	0.64	1.16	0.58	1.04	0.52	0.93	0.46
190	200	1.95	0.98	1.83	0.92	1.72	0.86	1.60	0.80	1.49	0.74	1.37	0.69	1.26	0.63	1.14	0.57	1.03	0.51
200	210	2.05	1.03	1.93	0.97	1.82	0.91	1.70	0.85	1.59	0.79	1.47	0.74	1.36	0.68	1.24	0.62	1.13	0.56
210	220	2.15	1.08	2.03	1.02	1.92	0.96	1.80	0.90	1.68	0.84	1.57	0.79	1.46	0.73	1.34	0.67	1.23	0.61
220	230	2.25	1.13	2.13	1.07	2.02	1.01	1.90	0.95	1.79	0.89	1.67	0.84	1.56	0.78	1.44	0.72	1.33	0.66
230	240	2.35	1.18	2.23	1.12	2.12	1.06	2.00	1.00	1.89	0.94	1.77	0.89	1.66	0.83	1.54	0.77	1.43	0.71
240	250	2.45	1.23	2.33	1.17	2.22	1.11	2.10	1.05	1.99	0.98	1.87	0.94	1.76	0.88	1.64	0.82	1.53	0.76
250	260	2.55	1.28	2.43	1.22	2.32	1.16	2.20	1.10	2.09	1.04	1.97	0.99	1.86	0.93	1.74	0.87	1.63	0.81
260	270	2.65	1.33	2.53	1.27	2.42	1.21	2.30	1.15	2.18	1.09	2.07	1.04	1.96	0.98	1.84	0.92	1.73	0.86
270	280	2.75	1.38	2.63	1.32	2.52	1.26	2.40	1.20	2.29	1.14	2.17	1.09	2.06	1.03	1.94	0.97	1.83	0.91
280	290	2.85	1.43	2.73	1.37	2.62	1.31	2.50	1.25	2.39	1.19	2.27	1.14	2.16	1.08	2.04	1.02	1.93	0.96
290	300	2.95	1.48	2.83	1.42	2.72	1.36	2.60	1.30	2.49	1.24	2.37	1.19	2.26	1.13	2.14	1.07	2.03	1.01
300	310	3.05	1.53	2.93	1.47	2.82	1.41	2.70	1.35	2.59	1.29	2.47	1.24	2.36	1.18	2.24	1.12	2.13	1.06
310	320	3.15	1.58	3.03	1.52	2.92	1.46	2.80	1.40	2.68	1.34	2.57	1.29	2.46	1.23	2.34	1.17	2.23	1.11
320	330	3.25	1.63	3.13	1.57	3.02	1.51	2.90	1.45	2.78	1.39	2.67	1.34	2.56	1.28	2.44	1.22	2.33	1.16
330	340	3.35	1.68	3.23	1.62	3.12	1.56	3.00	1.50	2.89	1.44	2.77	1.39	2.66	1.33	2.54	1.27	2.43	1.21
340	350	3.45	1.73	3.33	1.67	3.22	1.61	3.10	1.55	2.99	1.49	2.87	1.44	2.76	1.38	2.64	1.32	2.53	1.26
350	360	3.55	1.78	3.43	1.72	3.32	1.66	3.20	1.60	3.09	1.54	2.97	1.49	2.86	1.43	2.74	1.37	2.63	1.31
360	370	3.65	1.83	3.53	1.77	3.42	1.71	3.30	1.65	3.19	1.59	3.07	1.54	2.96	1.48	2.84	1.42	2.73	1.36
370	380	3.75	1.88	3.63	1.82	3.52	1.76	3.40	1.70	3.29	1.64	3.17	1.59	3.06	1.53	2.94	1.47	2.83	1.41
380	390	3.85	1.93	3.73	1.87	3.62	1.81	3.50	1.75	3.39	1.69	3.27	1.64	3.16	1.58	3.04	1.52	2.93	1.46
390	400	3.95	1.98	3.83	1.92	3.72	1.86	3.60	1.80	3.49	1.74	3.37	1.69	3.26	1.63	3.14	1.57	3.03	1.51
400	410	4.05	2.03	3.93	1.97	3.82	1.91	3.70	1.85	3.59	1.79	3.47	1.74	3.38	1.68	3.24	1.62	3.13	1.56
410	420	4.15	2.08	4.03	2.02	3.92	1.96	3.80	1.90	3.69	1.84	3.57	1.79	3.46	1.73	3.34	1.67	3.23	1.61
420	430	4.25	2.13	4.13	2.07	4.02	2.01	3.90	1.95	3.79	1.89	3.67	1.84	3.56	1.78	3.44	1.72	3.33	1.66
430	440	4.35	2.18	4.23	2.12	4.12	2.06	4.00	2.00	3.89	1.94	3.77	1.89	3.66	1.83	3.54	1.77	3.43	1.71
440	450	4.45	2.23	4.33	2.17	4.22	2.11	4.10	2.05	3.99	1.99	3.87	1.94	3.76	1.88	3.64	1.82	3.53	1.76
450	460	4.55	2.28	4.43	2.22	4.32	2.16	4.20	2.10	4.09	2.04	3.97	1.99	3.86	1.93	3.74	1.87	3.63	1.81
460	470	4.65	2.33	4.53	2.27	4.42	2.21	4.30	2.15	4.19	2.09	4.07	2.04	3.96	1.98	3.84	1.92	3.73	1.86
470	480	4.75	2.38	4.63	2.32	4.52	2.26	4.40	2.20	4.29	2.14	4.17	2.09	4.06	2.03	3.94	1.97	3.83	1.91
480	490	4.85	2.43	4.73	2.37	4.62	2.31	4.50	2.25	4.39	2.19	4.27	2.14	4.16	2.08	4.04	2.02	3.93	1.96
490	500	4.95	2.48	4.83	2.42	4.72	2.36	4.60	2.30	4.49	2.24	4.37	2.19	4.26	2.13	4.14	2.07	4.03	2.01
500	510	5.05	2.53	4.93	2.47	4.82	2.41	4.70	2.35	4.59	2.29	4.47	2.24	4.36	2.18	4.24	2.12	4.13	2.06
510	520	5.15	2.58	5.03	2.52	4.92	2.46	4.80	2.40	4.69	2.34	4.57	2.29	4.46	2.23	4.34	2.17	4.23	2.11
520	530	5.25	2.63	5.13	2.57	5.02	2.51	4.90	2.45	4.79	2.39	4.67	2.34	4.56	2.28	4.44	2.22	4.33	2.16
530	540	5.35	2.68	5.23	2.62	5.12	2.56	5.00	2.50	4.89	2.44	4.77	2.39	4.66	2.33	4.54	2.27	4.43	2.21
540	550	5.45	2.73	5.33	2.67	5.22	2.61	5.10	2.55	4.89	2.49	4.87	2.44	4.76	2.38	4.64	2.32	4.53	2.26
550	560	5.55	2.78	5.43	2.72	5.32	2.66	5.20	2.60	5.09	2.54	4.97	2.49	4.86	2.43	4.74	2.37	4.63	2.31
560	570	5.65	2.83	5.53	2.77	5.42	2.71	5.30	2.65	5.19	2.59	5.07	2.54	4.96	2.48	4.84	2.42	4.73	2.36
570	580	5.75	2.88	5.63	2.82	5.52	2.76	5.40	2.70	5.29	2.64	5.17	2.59	5.08	2.53	4.94	2.47	4.83	2.41

## LAPEER INCOME TAX WITHHOLDING TABLES

WEEKLY PAYROLL PERIOD

THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
AT LEAST	BUT LESS THAN	0		1		2		3		4		5		6		7		8	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
580	590	5.85	2.93	5.73	2.87	5.62	2.81	5.50	2.75	5.39	2.69	5.27	2.64	5.16	2.58	5.04	2.52	4.93	2.46
590	600	5.95	2.98	5.83	2.92	5.72	2.86	5.60	2.80	5.49	2.74	5.37	2.69	5.26	2.63	5.14	2.57	5.03	2.51
600	610	6.05	3.03	5.93	2.97	5.82	2.91	5.70	2.85	5.59	2.79	5.47	2.74	5.36	2.68	5.24	2.62	5.13	2.56
610	620	6.15	3.08	6.03	3.02	5.92	2.96	5.80	2.90	5.69	2.84	5.57	2.79	5.46	2.73	5.34	2.67	5.23	2.61
620	630	6.25	3.13	6.13	3.07	6.02	3.01	5.90	2.95	5.79	2.88	5.67	2.84	5.56	2.78	5.44	2.72	5.33	2.66
630	640	6.35	3.18	6.23	3.12	6.12	3.06	6.00	3.00	5.89	2.94	5.77	2.89	5.66	2.83	5.54	2.77	5.43	2.71
640	650	6.45	3.23	6.33	3.17	6.22	3.11	6.10	3.05	5.99	2.99	5.87	2.94	5.76	2.88	5.64	2.82	5.53	2.76
650	660	6.55	3.28	6.43	3.22	6.32	3.16	6.20	3.10	6.09	3.04	5.97	2.99	5.86	2.93	5.74	2.87	5.63	2.81
660	670	6.65	3.33	6.53	3.27	6.42	3.21	6.30	3.15	6.19	3.09	6.07	3.04	5.96	2.98	5.84	2.92	5.73	2.86
670	680	6.75	3.38	6.63	3.32	6.52	3.26	6.40	3.20	6.29	3.14	6.17	3.09	6.06	3.03	5.94	2.97	5.83	2.91
680	690	6.85	3.43	6.73	3.37	6.62	3.31	6.50	3.25	6.39	3.19	6.27	3.14	6.16	3.08	6.04	3.02	5.93	2.96
690	700	6.95	3.48	6.83	3.42	6.72	3.36	6.60	3.30	6.49	3.24	6.37	3.19	6.26	3.13	6.14	3.07	6.03	3.01
700	710	7.05	3.53	6.93	3.47	6.82	3.41	6.70	3.35	6.59	3.29	6.47	3.24	6.36	3.18	6.24	3.12	6.13	3.06
710	720	7.15	3.58	7.03	3.52	6.92	3.46	6.80	3.40	6.69	3.34	6.57	3.29	6.46	3.23	6.34	3.17	6.23	3.11
720	730	7.25	3.63	7.13	3.57	7.02	3.51	6.90	3.45	6.79	3.39	6.67	3.34	6.56	3.28	6.44	3.22	6.33	3.16
730	740	7.35	3.68	7.23	3.62	7.12	3.56	7.00	3.50	6.89	3.44	6.77	3.39	6.66	3.33	6.54	3.27	6.43	3.21
740	750	7.45	3.73	7.33	3.67	7.22	3.61	7.10	3.55	6.99	3.49	6.87	3.44	6.76	3.38	6.64	3.32	6.53	3.26
750	760	7.55	3.78	7.43	3.72	7.32	3.66	7.20	3.60	7.09	3.54	6.97	3.49	6.86	3.43	6.74	3.37	6.63	3.31
760	770	7.65	3.83	7.53	3.77	7.42	3.71	7.30	3.65	7.19	3.59	7.07	3.54	6.96	3.48	6.84	3.42	6.73	3.36
770	780	7.75	3.88	7.63	3.82	7.52	3.76	7.40	3.70	7.29	3.64	7.17	3.59	7.06	3.53	6.94	3.47	6.83	3.41
780	790	7.85	3.93	7.73	3.87	7.62	3.81	7.50	3.75	7.39	3.68	7.27	3.64	7.16	3.58	7.04	3.52	6.93	3.46
790	800	7.95	3.98	7.83	3.92	7.72	3.86	7.60	3.80	7.49	3.74	7.37	3.69	7.26	3.63	7.14	3.57	7.03	3.51
800	810	8.05	4.03	7.93	3.97	7.82	3.91	7.70	3.85	7.59	3.79	7.47	3.74	7.36	3.68	7.24	3.62	7.13	3.56
810	820	8.15	4.08	8.03	4.02	7.92	3.96	7.80	3.90	7.69	3.84	7.57	3.78	7.46	3.73	7.34	3.67	7.23	3.61
820	830	8.25	4.13	8.13	4.07	8.02	4.01	7.90	3.95	7.79	3.89	7.67	3.84	7.56	3.78	7.44	3.72	7.33	3.66
830	840	8.35	4.18	8.23	4.12	8.12	4.06	8.00	4.00	7.89	3.94	7.77	3.89	7.66	3.83	7.54	3.77	7.43	3.71
840	850	8.45	4.23	8.33	4.17	8.22	4.11	8.10	4.05	7.99	3.99	7.87	3.94	7.76	3.88	7.64	3.82	7.53	3.76
850	860	8.55	4.28	8.43	4.22	8.32	4.16	8.20	4.10	8.09	4.04	7.97	3.99	7.86	3.93	7.74	3.87	7.63	3.81
860	870	8.65	4.33	8.53	4.27	8.42	4.21	8.30	4.15	8.19	4.09	8.07	4.04	7.96	3.98	7.84	3.92	7.73	3.86
870	880	8.75	4.38	8.63	4.32	8.52	4.26	8.40	4.20	8.29	4.14	8.17	4.09	8.06	4.03	7.94	3.97	7.83	3.91
880	890	8.85	4.43	8.73	4.37	8.62	4.31	8.50	4.25	8.39	4.19	8.27	4.14	8.16	4.08	8.04	4.02	7.93	3.96
890	900	8.95	4.48	8.83	4.42	8.72	4.36	8.60	4.30	8.49	4.24	8.37	4.19	8.26	4.13	8.14	4.07	8.03	4.01
900	910	9.05	4.53	8.93	4.47	8.82	4.41	8.70	4.35	8.59	4.29	8.47	4.24	8.36	4.18	8.24	4.12	8.13	4.06
910	920	9.15	4.58	9.03	4.52	8.92	4.46	8.80	4.40	8.69	4.34	8.57	4.29	8.48	4.23	8.34	4.17	8.23	4.11
920	930	9.25	4.63	9.13	4.57	9.02	4.51	8.90	4.45	8.79	4.39	8.67	4.34	8.56	4.28	8.44	4.22	8.33	4.16
930	940	9.35	4.68	9.23	4.62	9.12	4.56	9.00	4.50	8.89	4.44	8.77	4.39	8.66	4.33	8.54	4.27	8.43	4.21
940	950	9.45	4.73	9.33	4.67	9.22	4.61	9.10	4.55	8.99	4.49	8.87	4.44	8.76	4.38	8.64	4.32	8.53	4.26
950	960	9.55	4.78	9.43	4.72	9.32	4.66	9.20	4.60	9.09	4.54	8.97	4.49	8.86	4.43	8.74	4.37	8.63	4.31
960	970	9.65	4.83	9.53	4.77	9.42	4.71	9.30	4.65	9.19	4.59	9.07	4.54	8.96	4.48	8.84	4.42	8.73	4.36
970	980	9.75	4.88	9.63	4.82	9.52	4.76	9.40	4.70	9.29	4.64	9.17	4.59	9.08	4.53	8.94	4.47	8.83	4.41
980	990	9.85	4.93	9.73	4.87	9.62	4.81	9.50	4.75	9.39	4.69	9.27	4.64	9.16	4.58	9.04	4.52	8.93	4.46
990	1,000	9.95	4.98	9.83	4.92	9.72	4.86	9.60	4.80	9.49	4.74	9.37	4.69	9.26	4.63	9.14	4.57	9.03	4.51
1,000	1,010	10.05	5.03	9.93	4.97	9.82	4.91	9.70	4.85	9.59	4.79	9.47	4.74	9.36	4.68	9.24	4.62	9.13	4.56
1,010	1,020	10.15	5.08	10.03	5.02	9.92	4.96	9.80	4.90	9.69	4.84	9.57	4.79	9.46	4.73	9.34	4.67	9.23	4.61
1,020	1,030	10.25	5.13	10.13	5.07	10.02	5.01	9.90	4.95	9.79	4.89	9.67	4.84	9.56	4.78	9.44	4.72	9.33	4.66
1,030	1,040	10.35	5.18	10.23	5.12	10.12	5.06	10.00	5.00	9.89	4.94	9.77	4.89	9.66	4.83	9.54	4.77	9.43	4.71
1,040	1,050	10.45	5.23	10.33	5.17	10.22	5.11	10.10	5.05	9.99	4.99	9.87	4.94	9.76	4.88	9.64	4.82	9.53	4.76
1,050	1,060	10.55	5.28	10.43	5.22	10.32	5.16	10.20	5.10	10.09	5.04	9.97	4.99	9.86	4.93	9.74	4.87	9.63	4.81
1,060	1,070	10.65	5.33	10.53	5.27	10.42	5.21	10.30	5.15	10.19	5.09	10.07	5.04	9.96	4.98	9.84	4.92	9.73	4.86
1,070	1,080	10.75	5.38	10.63	5.32	10.52	5.26	10.40	5.20	10.29	5.14	10.17	5.09	10.08	5.03	9.94	4.97	9.83	4.91
1,080	1,090	10.85	5.43	10.73	5.37	10.62	5.31	10.50	5.25	10.39	5.19	10.27	5.14	10.16	5.08	10.04	5.02	9.93	4.96
1,090	1,100	10.95	5.48	10.83	5.42	10.72	5.36	10.60	5.30	10.49	5.24	10.37	5.19	10.26	5.13	10.14	5.07	10.03	5.01
1,100	1,110	11.05	5.53	10.93	5.47	10.82	5.41	10.70	5.35	10.59	5.29	10.47	5.24	10.36	5.18	10.24	5.12	10.13	5.06
1,110	1,120	11.15	5.58	11.03	5.52	10.92	5.46	10.80	5.40	10.69	5.34	10.57	5.29	10.48	5.23	10.34	5.17	10.23	5.11
1,120	1,130	11.25	5.63	11.13	5.57	11.02	5.51	10.90	5.45	10.79	5.39	10.67	5.34	10.58	5.28</td				

## LAPEER INCOME TAX WITHHOLDING TABLES

WEEKLY PAYROLL PERIOD

THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
1,150	1,160	11.55	5.78	11.43	5.72	11.32	5.66	11.20	5.60	11.09	5.54	10.97	5.49	10.86	5.43	10.74	5.37	10.63	5.31
1,160	1,170	11.65	5.83	11.53	5.77	11.42	5.71	11.30	5.65	11.19	5.59	11.07	5.54	10.96	5.48	10.84	5.42	10.73	5.36
1,170	1,180	11.75	5.88	11.63	5.82	11.52	5.76	11.40	5.70	11.29	5.64	11.17	5.59	11.06	5.53	10.94	5.47	10.83	5.41
1,180	1,190	11.85	5.93	11.73	5.87	11.62	5.81	11.50	5.75	11.39	5.69	11.27	5.64	11.16	5.58	11.04	5.52	10.93	5.46
1,190	1,200	11.95	5.98	11.83	5.92	11.72	5.86	11.60	5.80	11.49	5.74	11.37	5.69	11.26	5.63	11.14	5.57	11.03	5.51
1,200	1,210	12.05	6.03	11.93	5.97	11.82	5.91	11.70	5.85	11.59	5.79	11.47	5.74	11.36	5.68	11.24	5.62	11.13	5.56
1,210	1,220	12.15	6.08	12.03	6.02	11.92	5.96	11.80	5.90	11.69	5.84	11.57	5.79	11.46	5.73	11.34	5.67	11.23	5.61
1,220	1,230	12.25	6.13	12.13	6.07	12.02	6.01	11.90	5.95	11.79	5.89	11.67	5.84	11.56	5.78	11.44	5.72	11.33	5.66
1,230	1,240	12.35	6.18	12.23	6.12	12.12	6.06	12.00	6.00	11.89	5.94	11.77	5.89	11.66	5.83	11.54	5.77	11.43	5.71
1,240	1,250	12.45	6.23	12.33	6.17	12.22	6.11	12.10	6.05	11.99	5.99	11.87	5.84	11.76	5.88	11.64	5.82	11.53	5.76
1,250	1,260	12.55	6.28	12.43	6.22	12.32	6.16	12.20	6.10	12.09	6.04	11.97	5.99	11.86	5.93	11.74	5.87	11.63	5.81
1,260	1,270	12.65	6.33	12.53	6.27	12.42	6.21	12.30	6.15	12.19	6.09	12.07	6.04	11.96	5.98	11.84	5.92	11.73	5.86
1,270	1,280	12.75	6.38	12.63	6.32	12.52	6.26	12.40	6.20	12.29	6.14	12.17	6.09	12.06	6.03	11.94	5.97	11.83	5.91
1,280	1,290	12.85	6.43	12.73	6.37	12.62	6.31	12.50	6.25	12.39	6.19	12.27	6.14	12.16	6.08	12.04	6.02	11.93	5.96
1,290	1,300	12.95	6.48	12.83	6.42	12.72	6.36	12.60	6.30	12.49	6.24	12.37	6.19	12.26	6.13	12.14	6.07	12.03	6.01
1,300	1,310	13.05	6.53	12.93	6.47	12.82	6.41	12.70	6.35	12.59	6.29	12.47	6.24	12.38	6.18	12.24	6.12	12.13	6.06
1,310	1,320	13.15	6.58	13.03	6.52	12.92	6.46	12.80	6.40	12.69	6.34	12.57	6.29	12.46	6.23	12.34	6.17	12.23	6.11
1,320	1,330	13.25	6.63	13.13	6.57	13.02	6.51	12.90	6.45	12.79	6.39	12.67	6.34	12.56	6.28	12.44	6.22	12.33	6.16
1,330	1,340	13.35	6.68	13.23	6.62	13.12	6.56	13.00	6.50	12.89	6.44	12.77	6.39	12.66	6.33	12.54	6.27	12.43	6.21
1,340	1,350	13.45	6.73	13.33	6.67	13.22	6.61	13.10	6.55	12.99	6.49	12.87	6.44	12.76	6.38	12.64	6.32	12.53	6.26
1,350	1,360	13.55	6.78	13.43	6.72	13.32	6.66	13.20	6.60	13.09	6.54	12.97	6.49	12.86	6.43	12.74	6.37	12.63	6.31
1,360	1,370	13.65	6.83	13.53	6.77	13.42	6.71	13.30	6.65	13.19	6.59	13.07	6.54	12.96	6.48	12.84	6.42	12.73	6.36
1,370	1,380	13.75	6.88	13.63	6.82	13.52	6.76	13.40	6.70	13.29	6.64	13.17	6.59	13.06	6.53	12.94	6.47	12.83	6.41
1,380	1,390	13.85	6.93	13.73	6.87	13.62	6.81	13.50	6.75	13.39	6.69	13.27	6.64	13.16	6.58	13.04	6.52	12.93	6.46
1,390	1,400	13.95	6.98	13.83	6.92	13.72	6.86	13.60	6.80	13.49	6.74	13.37	6.69	13.26	6.63	13.14	6.57	13.03	6.51
1,400	1,410	14.05	7.03	13.93	6.97	13.82	6.91	13.70	6.85	13.59	6.79	13.47	6.74	13.36	6.68	13.24	6.62	13.13	6.56
1,410	1,420	14.15	7.08	14.03	7.02	13.92	6.96	13.80	6.90	13.69	6.84	13.57	6.79	13.46	6.73	13.34	6.67	13.23	6.61
1,420	1,430	14.25	7.13	14.13	7.07	14.02	7.01	13.90	6.95	13.79	6.89	13.67	6.84	13.56	6.78	13.44	6.72	13.33	6.66
1,430	1,440	14.35	7.18	14.23	7.12	14.12	7.06	14.00	7.00	13.89	6.94	13.77	6.89	13.66	6.83	13.54	6.77	13.43	6.71
1,440	1,450	14.45	7.23	14.33	7.17	14.22	7.11	14.10	7.05	13.99	6.99	13.87	6.94	13.76	6.88	13.64	6.82	13.53	6.76
1,450	1,460	14.55	7.28	14.43	7.22	14.32	7.16	14.20	7.10	14.09	7.04	13.97	6.99	13.86	6.93	13.74	6.87	13.63	6.81
1,460	1,470	14.65	7.33	14.53	7.27	14.42	7.21	14.30	7.15	14.19	7.09	14.07	7.04	13.98	6.98	13.84	6.92	13.73	6.86
1,470	1,480	14.75	7.38	14.63	7.32	14.52	7.26	14.40	7.20	14.29	7.14	14.17	7.09	14.08	7.03	13.94	6.97	13.83	6.91
1,480	1,490	14.85	7.43	14.73	7.37	14.62	7.31	14.50	7.25	14.39	7.19	14.27	7.14	14.18	7.08	14.04	7.02	13.93	6.96
1,490	1,500	14.95	7.48	14.83	7.42	14.72	7.36	14.60	7.30	14.49	7.24	14.37	7.19	14.26	7.13	14.14	7.07	14.03	7.01
1,500	1,510	15.05	7.53	14.93	7.47	14.82	7.41	14.70	7.35	14.59	7.29	14.47	7.24	14.36	7.18	14.24	7.12	14.13	7.06
1,510	1,520	15.15	7.58	15.03	7.52	14.92	7.46	14.80	7.40	14.69	7.34	14.57	7.29	14.46	7.23	14.34	7.17	14.23	7.11
1,520	1,530	15.25	7.63	15.13	7.57	15.02	7.51	14.90	7.45	14.79	7.39	14.67	7.34	14.56	7.28	14.44	7.22	14.33	7.16
1,530	1,540	15.35	7.68	15.23	7.62	15.12	7.56	15.00	7.50	14.89	7.44	14.77	7.39	14.66	7.33	14.54	7.27	14.43	7.21
1,540	1,550	15.45	7.73	15.33	7.67	15.22	7.61	15.10	7.55	14.99	7.49	14.87	7.44	14.76	7.38	14.64	7.32	14.53	7.26
1,550	1,560	15.55	7.78	15.43	7.72	15.32	7.66	15.20	7.60	15.09	7.54	14.97	7.49	14.86	7.43	14.74	7.37	14.63	7.31
1,560	1,570	15.65	7.83	15.53	7.77	15.42	7.71	15.30	7.65	15.19	7.59	15.07	7.54	14.96	7.48	14.84	7.42	14.73	7.36
1,570	1,580	15.75	7.88	15.63	7.82	15.52	7.76	15.40	7.70	15.29	7.64	15.17	7.59	15.06	7.53	14.94	7.47	14.83	7.41
1,580	1,590	15.85	7.93	15.73	7.87	15.62	7.81	15.50	7.75	15.39	7.69	15.27	7.64	15.16	7.58	15.04	7.52	14.93	7.46
1,590	1,600	15.95	7.98	15.83	7.92	15.72	7.86	15.60	7.80	15.49	7.74	15.37	7.69	15.26	7.63	15.14	7.57	15.03	7.51
1,600	1,610	16.05	8.03	15.93	7.97	15.82	7.91	15.70	7.85	15.59	7.79	15.47	7.74	15.36	7.68	15.24	7.62	15.13	7.56
1,610	1,620	16.15	8.08	16.03	8.02	15.92	7.96	15.80	7.90	15.69	7.84	15.57	7.79	15.46	7.73	15.34	7.67	15.23	7.61
1,620	1,630	16.25	8.13	16.13	8.07	16.02	8.01	15.90	7.95	15.79	7.89	15.67	7.84	15.56	7.78	15.44	7.72	15.33	7.66
1,630	1,640	16.35	8.18	16.23	8.12	16.12	8.06	16.00	8.00	15.89	7.94	15.77	7.89	15.66	7.83	15.54	7.77	15.43	7.71
1,640	1,650	16.45	8.23	16.33	8.17	16.22	8.11	16.10	8.05	15.99	7.99	15.87	7.94	15.76	7.88	15.64	7.82	15.53	7.76
1,650	1,660	16.55	8.28	16.43	8.22	16.32	8.16	16.20	8.10	16.09	8.04	15.97	7.99	15.86	7.93	15.74	7.87	15.63	7.81
1,660	1,670	16.65	8.33	16.53	8.27	16.42	8.21	16.30	8.15	16.19	8.09	16.07	8.04	15.96					

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**BI-WEEKLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
0	20	0.10	0.05																
20	40	0.30	0.15																
40	60	0.50	0.25	0.27	0.13														
60	80	0.70	0.35	0.47	0.23														
80	100	0.90	0.45	0.67	0.33	0.44	0.22												
100	120	1.10	0.55	0.87	0.43	0.64	0.32												
120	140	1.30	0.65	1.07	0.53	0.84	0.42	0.61	0.30										
140	160	1.50	0.75	1.27	0.63	1.04	0.52	0.81	0.40										
160	180	1.70	0.85	1.47	0.73	1.24	0.62	1.01	0.50										
180	200	1.90	0.95	1.67	0.83	1.44	0.72	1.21	0.60	0.98	0.49								
200	220	2.10	1.05	1.87	0.93	1.64	0.82	1.41	0.70	1.18	0.59								
220	240	2.30	1.15	2.07	1.03	1.84	0.92	1.61	0.80	1.38	0.69	1.15	0.57						
240	260	2.50	1.25	2.27	1.13	2.04	1.02	1.81	0.90	1.58	0.79	1.35	0.67						
260	280	2.70	1.35	2.47	1.23	2.24	1.12	2.01	1.00	1.78	0.89	1.55	0.77	1.32	0.66				
280	300	2.90	1.45	2.67	1.33	2.44	1.22	2.21	1.10	1.98	0.99	1.75	0.87	1.52	0.76				
300	320	3.10	1.55	2.87	1.43	2.64	1.32	2.41	1.20	2.18	1.09	1.95	0.97	1.72	0.86				
320	340	3.30	1.65	3.07	1.53	2.84	1.42	2.61	1.30	2.38	1.19	2.15	1.07	1.92	0.96	1.68	0.84		
340	360	3.50	1.75	3.27	1.63	3.04	1.52	2.81	1.40	2.58	1.29	2.35	1.17	2.12	1.06	1.88	0.94		
360	380	3.70	1.85	3.47	1.73	3.24	1.62	3.01	1.50	2.78	1.39	2.55	1.27	2.32	1.16	2.08	1.04	1.85	0.93
380	400	3.90	1.95	3.67	1.83	3.44	1.72	3.21	1.60	2.98	1.49	2.75	1.37	2.52	1.26	2.28	1.14	2.05	1.03
400	420	4.10	2.05	3.87	1.93	3.64	1.82	3.41	1.70	3.18	1.59	2.95	1.47	2.72	1.36	2.48	1.24	2.25	1.13
420	440	4.30	2.15	4.07	2.03	3.84	1.92	3.61	1.80	3.38	1.69	3.15	1.57	2.92	1.46	2.68	1.34	2.45	1.23
440	460	4.50	2.25	4.27	2.13	4.04	2.02	3.81	1.90	3.58	1.79	3.35	1.67	3.12	1.56	2.88	1.44	2.65	1.33
460	480	4.70	2.35	4.47	2.23	4.24	2.12	4.01	2.00	3.78	1.89	3.55	1.77	3.32	1.66	3.08	1.54	2.85	1.43
480	500	4.90	2.45	4.67	2.33	4.44	2.22	4.21	2.10	3.98	1.99	3.75	1.87	3.52	1.76	3.28	1.64	3.05	1.53
500	520	5.10	2.55	4.87	2.43	4.64	2.32	4.41	2.20	4.18	2.09	3.95	1.97	3.72	1.86	3.48	1.74	3.25	1.63
520	540	5.30	2.65	5.07	2.53	4.84	2.42	4.61	2.30	4.38	2.19	4.15	2.07	3.92	1.96	3.68	1.84	3.45	1.73
540	560	5.50	2.75	5.27	2.63	5.04	2.52	4.81	2.40	4.58	2.29	4.35	2.17	4.12	2.06	3.88	1.94	3.65	1.83
560	580	5.70	2.85	5.47	2.73	5.24	2.62	5.01	2.50	4.78	2.39	4.55	2.27	4.32	2.16	4.08	2.04	3.85	1.93
580	600	5.90	2.95	5.67	2.83	5.44	2.72	5.21	2.60	4.98	2.49	4.75	2.37	4.52	2.26	4.28	2.14	4.05	2.03
600	620	6.10	3.05	5.87	2.93	5.64	2.82	5.41	2.70	5.18	2.59	4.95	2.47	4.72	2.36	4.48	2.24	4.25	2.13
620	640	6.30	3.15	6.07	3.03	5.84	2.92	5.61	2.80	5.38	2.69	5.15	2.57	4.92	2.46	4.68	2.34	4.45	2.23
640	660	6.50	3.25	6.27	3.13	6.04	3.02	5.81	2.90	5.58	2.79	5.35	2.67	5.12	2.56	4.88	2.44	4.65	2.33
660	680	6.70	3.35	6.47	3.23	6.24	3.12	6.01	3.00	5.78	2.89	5.55	2.77	5.32	2.66	5.08	2.54	4.85	2.43
680	700	6.90	3.45	6.67	3.33	6.44	3.22	6.21	3.10	5.98	2.99	5.75	2.87	5.52	2.76	5.28	2.64	5.05	2.53
700	720	7.10	3.55	6.87	3.43	6.64	3.32	6.41	3.20	6.18	3.09	5.95	2.97	5.72	2.86	5.48	2.74	5.25	2.63
720	740	7.30	3.65	7.07	3.53	6.84	3.42	6.61	3.30	6.38	3.19	6.15	3.07	5.92	2.96	5.68	2.84	5.45	2.73
740	760	7.50	3.75	7.27	3.63	7.04	3.52	6.81	3.40	6.58	3.29	6.35	3.17	6.12	3.06	5.88	2.94	5.65	2.83
760	780	7.70	3.85	7.47	3.73	7.24	3.62	7.01	3.50	6.78	3.39	6.55	3.27	6.32	3.16	6.08	3.04	5.85	2.93
780	800	7.90	3.95	7.67	3.83	7.44	3.72	7.21	3.60	6.98	3.49	6.75	3.37	6.52	3.26	6.28	3.14	6.05	3.03
800	820	8.10	4.05	7.87	3.93	7.64	3.82	7.41	3.70	7.18	3.59	6.95	3.47	6.72	3.36	6.48	3.24	6.25	3.13
820	840	8.30	4.15	8.07	4.03	7.84	3.92	7.61	3.80	7.38	3.69	7.15	3.57	6.92	3.46	6.68	3.34	6.45	3.23
840	860	8.50	4.25	8.27	4.13	8.04	4.02	7.81	3.90	7.58	3.79	7.35	3.67	7.12	3.56	6.88	3.44	6.65	3.33
860	880	8.70	4.35	8.47	4.23	8.24	4.12	8.01	4.00	7.78	3.89	7.55	3.77	7.32	3.66	7.08	3.54	6.85	3.43
880	900	8.90	4.45	8.67	4.33	8.44	4.22	8.21	4.10	7.98	3.99	7.75	3.87	7.52	3.76	7.28	3.64	7.05	3.53
900	920	9.10	4.55	8.87	4.43	8.64	4.32	8.41	4.20	8.18	4.09	7.95	3.97	7.72	3.86	7.48	3.74	7.25	3.63
920	940	9.30	4.65	9.07	4.53	8.84	4.42	8.61	4.30	8.38	4.19	8.15	4.07	7.92	3.96	7.68	3.84	7.45	3.73
940	960	9.50	4.75	9.27	4.63	9.04	4.52	8.81	4.40	8.58	4.29	8.35	4.17	8.12	4.06	7.88	3.94	7.65	3.83
960	980	9.70	4.85	9.47	4.73	9.24	4.62	9.01	4.50	8.78	4.39	8.55	4.27	8.32	4.16	8.08	4.04	7.85	3.93
980	1,000	9.90	4.95	9.67	4.83	9.44	4.72	9.21	4.60	8.98	4.49	8.75	4.37	8.52	4.26	8.28	4.14	8.05	4.03
1,000	1,020	10.10	5.05	9.87	4.93	9.64	4.82	9.41	4.70	9.18	4.59	8.95	4.47	8.72	4.36	8.48	4.24	8.25	4.13
1,020	1,040	10.30	5.15	10.07	5.03	9.84	4.92	9.61	4.80	9.38	4.69	9.15	4.57	8.92	4.46	8.68	4.34	8.45	4.23
1,040	1,060	10.50	5.25	10.27	5.13	10.04	5.02	9.81	4.90	9.58	4.79	9.35	4.67	9.12	4.56	8.88	4.44	8.65	4.33
1,060	1,080	10.70	5.35	10.47	5.23	10.24	5.12	10.01	5.00	9.78	4.89	9.55	4.77	9.32	4.66	9.08	4.54	8.85	4.43
1,080	1,100	10.90	5.45	10.67	5.33	10.44	5.22	10.21	5.10	9.98	4.99	9.75	4.87	9.52	4.76	9.28	4.64	9.05	4.53
1,100	1,120	11.10	5.55	10.87	5.43	10.64	5.32	10.41	5.20	10.18	5.09	9.95	4.97	9.72	4.86	9.48	4.74	9.25	4.63
1,120	1,140	11.30	5.65	11.07	5.53	10.84	5.42	10.61	5.30	10.38	5.19	10.15	5.07	9.92	4.96	9.68	4.84	9.45	4.73
1,140	1,160	11.50	5.75	11.27	5.63	11.04	5.52	10.81	5.40	10.58	5.29	10.35	5.17	10.12	5.06	9.88	4.94	9.65	4.83

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**BI-WEEKLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																			
		0		1		2		3		4		5		6		7		8			
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																			
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
1,160	1,180	11.70	5.85	11.47	5.73	11.24	5.62	11.01	5.50	10.78	5.39	10.55	5.27	10.32	5.16	10.08	5.04	9.85	4.93		
1,180	1,200	11.80	5.95	11.67	5.83	11.44	5.72	11.21	5.60	10.98	5.49	10.75	5.37	10.52	5.26	10.28	5.14	10.05	5.03		
1,200	1,220	12.10	6.05	11.87	5.93	11.64	5.82	11.41	5.70	11.18	5.59	10.85	5.47	10.72	5.36	10.48	5.24	10.25	5.13		
1,220	1,240	12.30	6.15	12.07	6.03	11.84	5.92	11.61	5.80	11.38	5.69	11.15	5.57	10.92	5.46	10.68	5.34	10.45	5.23		
1,240	1,260	12.50	6.25	12.27	6.13	12.04	6.02	11.81	5.90	11.58	5.79	11.35	5.67	11.12	5.56	10.88	5.44	10.65	5.33		
1,260	1,280	12.70	6.35	12.47	6.23	12.24	6.12	12.01	6.00	11.78	5.89	11.55	5.77	11.32	5.66	11.08	5.54	10.85	5.43		
1,280	1,300	12.80	6.45	12.67	6.33	12.44	6.22	12.21	6.10	11.98	5.99	11.75	5.87	11.52	5.76	11.28	5.64	11.05	5.53		
1,300	1,320	13.10	6.55	12.87	6.43	12.64	6.32	12.41	6.20	12.18	6.09	11.95	5.97	11.72	5.86	11.48	5.74	11.25	5.63		
1,320	1,340	13.30	6.65	13.07	6.53	12.84	6.42	12.61	6.30	12.38	6.19	12.15	6.07	11.92	5.96	11.68	5.84	11.45	5.73		
1,340	1,360	13.50	6.75	13.27	6.63	13.04	6.52	12.81	6.40	12.58	6.29	12.35	6.17	12.12	6.06	11.88	5.94	11.65	5.83		
1,360	1,380	13.70	6.85	13.47	6.73	13.24	6.62	13.01	6.50	12.78	6.39	12.55	6.27	12.32	6.16	12.08	6.04	11.85	5.93		
1,380	1,400	13.90	6.95	13.67	6.83	13.44	6.72	13.21	6.60	12.98	6.49	12.75	6.37	12.52	6.26	12.28	6.14	12.05	6.03		
1,400	1,420	14.10	7.05	13.87	6.93	13.64	6.82	13.41	6.70	13.18	6.59	12.95	6.47	12.72	6.36	12.48	6.24	12.25	6.13		
1,420	1,440	14.30	7.15	14.07	7.03	13.84	6.92	13.61	6.80	13.38	6.69	13.15	6.57	12.92	6.46	12.68	6.34	12.45	6.23		
1,440	1,460	14.50	7.25	14.27	7.13	14.04	7.02	13.81	6.90	13.58	6.79	13.35	6.67	13.12	6.56	12.88	6.44	12.65	6.33		
1,460	1,480	14.70	7.35	14.47	7.23	14.24	7.12	14.01	7.00	13.78	6.89	13.55	6.77	13.32	6.66	13.08	6.54	12.85	6.43		
1,480	1,500	14.90	7.45	14.67	7.33	14.44	7.22	14.21	7.10	13.98	6.99	13.75	6.87	13.52	6.76	13.28	6.64	13.05	6.53		
1,500	1,520	15.10	7.55	14.87	7.43	14.64	7.32	14.41	7.20	14.18	7.09	13.95	6.97	13.72	6.86	13.48	6.74	13.25	6.63		
1,520	1,540	15.30	7.65	15.07	7.53	14.84	7.42	14.61	7.30	14.38	7.19	14.15	7.07	13.92	6.96	13.68	6.84	13.45	6.73		
1,540	1,560	15.50	7.75	15.27	7.63	15.04	7.52	14.81	7.40	14.58	7.29	14.35	7.17	14.12	7.06	13.88	6.94	13.65	6.83		
1,560	1,580	15.70	7.85	15.47	7.73	15.24	7.62	15.01	7.50	14.78	7.39	14.55	7.27	14.32	7.16	14.08	7.04	13.85	6.93		
1,580	1,600	15.90	7.95	15.67	7.83	15.44	7.72	15.21	7.60	14.98	7.49	14.75	7.37	14.52	7.26	14.28	7.14	14.05	7.03		
1,600	1,620	16.10	8.05	15.87	7.93	15.64	7.82	15.41	7.70	15.18	7.59	14.95	7.47	14.72	7.36	14.48	7.24	14.25	7.13		
1,620	1,640	16.30	8.15	16.07	8.03	15.84	7.92	15.61	7.80	15.38	7.69	15.15	7.57	14.92	7.46	14.68	7.34	14.45	7.23		
1,640	1,660	16.50	8.25	16.27	8.13	16.04	8.02	15.81	7.90	15.58	7.79	15.35	7.67	15.12	7.56	14.88	7.44	14.65	7.33		
1,660	1,680	16.70	8.35	16.47	8.23	16.24	8.12	16.01	8.00	15.78	7.89	15.55	7.77	15.32	7.66	15.08	7.54	14.85	7.43		
1,680	1,700	16.90	8.45	16.67	8.33	16.44	8.22	16.21	8.10	15.98	7.99	15.75	7.87	15.52	7.76	15.28	7.64	15.05	7.53		
1,700	1,720	17.10	8.55	16.87	8.43	16.64	8.32	16.41	8.20	16.18	8.09	15.95	7.97	15.72	7.86	15.48	7.74	15.25	7.63		
1,720	1,740	17.30	8.65	17.07	8.53	16.84	8.42	16.61	8.30	16.38	8.19	16.15	8.07	15.92	7.96	15.68	7.84	15.45	7.73		
1,740	1,760	17.50	8.75	17.27	8.63	17.04	8.52	16.81	8.40	16.58	8.29	16.35	8.17	16.12	8.06	15.88	7.94	15.65	7.83		
1,760	1,780	17.70	8.85	17.47	8.73	17.24	8.62	17.01	8.50	16.78	8.39	16.55	8.27	16.32	8.16	16.08	8.04	15.85	7.93		
1,780	1,800	17.90	8.95	17.67	8.83	17.44	8.72	17.21	8.60	16.98	8.49	16.75	8.37	16.52	8.26	16.28	8.14	16.05	8.03		
1,800	1,820	18.10	9.05	17.87	8.93	17.64	8.82	17.41	8.70	17.18	8.59	16.95	8.47	16.72	8.36	16.48	8.24	16.25	8.13		
1,820	1,840	18.30	9.15	18.07	9.03	17.84	8.92	17.61	8.80	17.38	8.69	17.15	8.57	16.92	8.46	16.68	8.34	16.45	8.23		
1,840	1,860	18.50	9.25	18.27	9.13	18.04	9.02	17.81	8.90	17.58	8.79	17.35	8.67	17.12	8.56	16.88	8.44	16.65	8.33		
1,860	1,880	18.70	9.35	18.47	9.23	18.24	9.12	18.01	9.00	17.78	8.89	17.55	8.77	17.32	8.66	17.08	8.54	16.85	8.43		
1,880	1,900	18.90	9.45	18.67	9.33	18.44	9.22	18.21	9.10	17.98	8.99	17.75	8.87	17.52	8.76	17.28	8.64	17.05	8.53		
1,900	1,920	19.10	9.55	18.87	9.43	18.64	9.32	18.41	9.20	18.18	9.09	17.95	8.97	17.72	8.86	17.48	8.74	17.25	8.63		
1,920	1,940	19.30	9.65	19.07	9.53	18.84	9.42	18.61	9.30	18.38	9.19	18.15	9.07	17.92	8.96	17.68	8.84	17.45	8.73		
1,940	1,960	19.50	9.75	19.27	9.63	19.04	9.52	18.81	9.40	18.58	9.29	18.35	9.17	18.12	9.06	17.88	8.94	17.65	8.83		
1,960	1,980	19.70	9.85	19.47	9.73	19.24	9.62	19.01	9.50	18.78	9.39	18.55	9.27	18.32	9.16	18.08	9.04	17.85	8.93		
1,980	2,000	19.90	9.95	19.67	9.83	19.44	9.72	19.21	9.60	18.98	9.49	18.75	9.37	18.52	9.26	18.28	9.14	18.05	9.03		
2,000	2,020	20.10	10.05	19.87	9.93	19.64	9.82	19.41	9.70	19.18	9.59	18.95	9.47	18.72	9.36	18.48	9.24	18.25	9.13		
2,020	2,040	20.30	10.15	20.07	10.03	19.84	9.92	19.61	9.80	19.38	9.69	19.15	9.57	18.92	9.46	18.68	9.34	18.45	9.23		
2,040	2,060	20.50	10.25	20.27	10.13	20.04	10.02	19.81	9.90	19.58	9.79	19.35	9.67	19.12	9.56	18.88	9.44	18.65	9.33		
2,060	2,080	20.70	10.35	20.47	10.23	20.24	10.12	20.01	10.00	19.78	9.89	19.55	9.77	19.32	9.66	19.08	9.54	18.85	9.43		
2,080	2,100	20.90	10.45	20.67	10.33	20.44	10.22	20.21	10.10	19.98	9.99	19.75	9.87	19.52	9.76	19.28	9.64	19.05	9.53		
2,100	2,120	21.10	10.55	20.87	10.43	20.64	10.32	20.41	10.20	20.18	10.09	19.95	9.97	19.72	9.86	19.48	9.74	19.25	9.63		
2,120	2,140	21.30	10.65	21.07	10.53	20.84	10.42	20.61	10.30	20.38	10.19	20.15	10.07	19.92	9.96	19.68	9.84	19.45	9.73		
2,140	2,160	21.50	10.75	21.27	10.63	21.															

**LAPEER INCOME TAX WITHHOLDING TABLES**

**BI-WEEKLY PAYROLL PERIOD**

**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
2,300	2,320	23.10	11.55	22.87	11.43	22.64	11.32	22.41	11.20	22.18	11.09	21.95	10.97	21.72	10.86	21.48	10.74	21.25	10.63
2,320	2,340	23.30	11.65	23.07	11.53	22.84	11.42	22.61	11.30	22.38	11.19	22.15	11.07	21.92	10.96	21.68	10.84	21.45	10.73
2,340	2,360	23.50	11.75	23.27	11.63	23.04	11.52	22.81	11.40	22.58	11.29	22.35	11.17	22.12	11.06	21.88	10.94	21.65	10.83
2,360	2,380	23.70	11.85	23.47	11.73	23.24	11.62	23.01	11.50	22.78	11.39	22.55	11.27	22.32	11.16	22.08	11.04	21.85	10.83
2,380	2,400	23.90	11.95	23.67	11.83	23.44	11.72	23.21	11.60	22.98	11.49	22.75	11.37	22.52	11.26	22.28	11.14	22.05	11.03
2,400	2,420	24.10	12.05	23.87	11.93	23.64	11.82	23.41	11.70	23.18	11.59	22.95	11.47	22.72	11.36	22.48	11.24	22.25	11.13
2,420	2,440	24.30	12.15	24.07	12.03	23.84	11.92	23.61	11.80	23.38	11.69	23.15	11.57	22.92	11.46	22.68	11.34	22.45	11.23
2,440	2,460	24.50	12.25	24.27	12.13	24.04	12.02	23.81	11.90	23.58	11.79	23.35	11.67	23.12	11.56	22.88	11.44	22.65	11.33
2,460	2,480	24.70	12.35	24.47	12.23	24.24	12.12	24.01	12.00	23.78	11.89	23.55	11.77	23.32	11.66	23.08	11.54	22.85	11.43
2,480	2,500	24.90	12.45	24.67	12.33	24.44	12.22	24.21	12.10	23.98	11.99	23.75	11.87	23.52	11.76	23.28	11.64	23.05	11.53
2,500	2,520	25.10	12.55	24.87	12.43	24.64	12.32	24.41	12.20	24.18	12.09	23.95	11.97	23.72	11.86	23.48	11.74	23.25	11.63
2,520	2,540	25.30	12.65	25.07	12.53	24.84	12.42	24.61	12.30	24.38	12.19	24.15	12.07	23.92	11.96	23.68	11.84	23.45	11.73
2,540	2,560	25.50	12.75	25.27	12.63	25.04	12.52	24.81	12.40	24.58	12.29	24.35	12.17	24.12	12.06	23.88	11.94	23.65	11.83
2,560	2,580	25.70	12.85	25.47	12.73	25.24	12.62	25.01	12.50	24.78	12.39	24.55	12.27	24.32	12.16	24.08	12.04	23.85	11.93
2,580	2,600	25.90	12.95	25.67	12.83	25.44	12.72	25.21	12.60	24.98	12.49	24.75	12.37	24.52	12.26	24.28	12.14	24.05	12.03
2,600	2,620	26.10	13.05	25.87	12.93	25.64	12.82	25.41	12.70	25.18	12.59	24.95	12.47	24.72	12.36	24.48	12.24	24.25	12.13
2,620	2,640	26.30	13.15	26.07	13.03	25.84	12.92	25.61	12.80	25.38	12.69	25.15	12.57	24.92	12.46	24.68	12.34	24.45	12.23
2,640	2,660	26.50	13.25	26.27	13.13	26.04	13.02	25.81	12.90	25.58	12.79	25.35	12.67	25.12	12.56	24.88	12.44	24.65	12.33
2,660	2,680	26.70	13.35	26.47	13.23	26.24	13.12	26.01	13.00	25.78	12.89	25.55	12.77	25.32	12.66	25.08	12.54	24.85	12.43
2,680	2,700	26.90	13.45	26.67	13.33	26.44	13.22	26.21	13.10	25.98	12.99	25.75	12.87	25.52	12.76	25.28	12.64	25.05	12.53
2,700	2,720	27.10	13.55	26.87	13.43	26.64	13.32	26.41	13.20	26.18	13.09	25.95	12.97	25.72	12.86	25.48	12.74	25.25	12.63
2,720	2,740	27.30	13.65	27.07	13.53	26.84	13.42	26.61	13.30	26.38	13.19	26.15	13.07	25.92	12.96	25.68	12.84	25.45	12.73
2,740	2,760	27.50	13.75	27.27	13.63	27.04	13.52	26.81	13.40	26.58	13.29	26.35	13.17	26.12	13.06	25.88	12.94	25.65	12.83
2,760	2,780	27.70	13.85	27.47	13.73	27.24	13.62	27.01	13.50	26.78	13.39	26.55	13.27	26.32	13.16	26.08	13.04	25.85	12.93
2,780	2,800	27.90	13.95	27.67	13.83	27.44	13.72	27.21	13.60	26.98	13.49	26.75	13.37	26.52	13.26	26.28	13.14	26.05	13.03
2,800	2,820	28.10	14.05	27.87	13.93	27.64	13.82	27.41	13.70	27.18	13.59	26.95	13.47	26.72	13.36	26.48	13.24	26.25	13.13
2,820	2,840	28.30	14.15	28.07	14.03	27.84	13.92	27.61	13.80	27.38	13.69	27.15	13.57	26.92	13.46	26.68	13.34	26.45	13.23
2,840	2,860	28.50	14.25	28.27	14.13	28.04	14.02	27.81	13.90	27.58	13.79	27.35	13.67	27.12	13.56	26.88	13.44	26.65	13.33
2,860	2,880	28.70	14.35	28.47	14.23	28.24	14.12	28.01	14.00	27.78	13.89	27.55	13.77	27.32	13.66	27.08	13.54	26.85	13.43
2,880	2,900	28.90	14.45	28.67	14.33	28.44	14.22	28.21	14.10	27.98	13.99	27.75	13.87	27.52	13.76	27.28	13.64	27.05	13.53
2,900	2,920	29.10	14.55	28.87	14.43	28.64	14.32	28.41	14.20	28.18	14.09	27.95	13.97	27.72	13.86	27.48	13.74	27.25	13.63
2,920	2,940	29.30	14.65	29.07	14.53	28.84	14.42	28.61	14.30	28.38	14.19	28.15	14.07	27.92	13.96	27.68	13.84	27.45	13.73
2,940	2,960	29.50	14.75	29.27	14.63	29.04	14.52	28.81	14.40	28.58	14.29	28.35	14.17	28.12	14.06	27.88	13.94	27.65	13.83
2,960	2,980	29.70	14.85	29.47	14.73	29.24	14.62	29.01	14.50	28.78	14.39	28.55	14.27	28.32	14.16	28.08	14.04	27.85	13.93
2,980	3,000	29.90	14.95	29.67	14.83	29.44	14.72	29.21	14.60	28.98	14.49	28.75	14.37	28.52	14.26	28.28	14.14	28.05	14.03
3,000	3,020	30.10	15.05	29.87	14.93	29.64	14.82	29.41	14.70	29.18	14.59	28.95	14.47	28.72	14.36	28.48	14.24	28.25	14.13
3,020	3,040	30.30	15.15	30.07	15.03	29.84	14.92	29.61	14.80	29.38	14.69	29.15	14.57	28.92	14.46	28.68	14.34	28.45	14.23
3,040	3,060	30.50	15.25	30.27	15.13	30.04	15.02	29.81	14.90	29.58	14.79	29.35	14.67	29.12	14.56	28.88	14.44	28.65	14.33
3,060	3,080	30.70	15.35	30.47	15.23	30.24	15.12	30.01	15.00	29.78	14.89	29.55	14.77	29.32	14.66	29.08	14.54	28.85	14.43
3,080	3,100	30.90	15.45	30.67	15.33	30.44	15.22	30.21	15.10	29.98	14.99	29.75	14.87	29.52	14.76	29.28	14.64	29.05	14.53
3,100	3,120	31.10	15.55	30.87	15.43	30.64	15.32	30.41	15.20	30.18	15.09	29.95	14.87	29.72	14.86	29.48	14.74	29.25	14.63
3,120	3,140	31.30	15.65	31.07	15.53	30.84	15.42	30.61	15.30	30.38	15.19	30.15	15.07	29.92	14.96	29.68	14.84	29.45	14.73
3,140	3,160	31.50	15.75	31.27	15.63	31.04	15.52	30.81	15.40	30.58	15.29	30.35	15.17	30.12	15.06	29.88	14.94	29.65	14.83
3,160	3,180	31.70	15.85	31.47	15.73	31.24	15.62	31.01	15.50	30.78	15.39	30.55	15.27	30.32	15.16	30.08	15.04	29.85	14.93
3,180	3,200	31.90	15.95	31.67	15.83	31.44	15.72	31.21	15.60	30.98	15.49	30.75	15.37	30.52	15.26	30.28	15.14	30.05	15.03
3,200	3,220	32.10	16.05	31.87	15.93	31.64	15.82	31.41	15.70	31.18	15.59	30.95	15.47	30.72	15.36	30.48	15.24	30.25	15.13
3,220	3,240	32.30	16.15	32.07	16.03	31.84	15.92	31.61	15.80	31.38	15.69	31.15	15.57	30.92	15.46	30.68	15.34	30.45	15.23
3,240	3,260	32.50	16.25	32.27	16.13	32.04	16.02	31.81	15.90	31.58	15.79	31.35	15.67	31.12	15.56	30.88	15.44	30.65	15.33
3,260	3,280	32.70	16.35	32.47	16.23	32.24	16.12	32.01	16.00	31.78	15.89	31.55	15.77	31.32	15.66	31.08	15.54	30.85	15.43
3,280	3,300	32.90	16.45	32.67	16.33														

## LAPEER INCOME TAX WITHHOLDING TABLES

SEMI-MONTHLY PAYROLL PERIOD

THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																		
		0		1		2		3		4		5		6		7		8		
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																		
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	
0	22	0.11	0.06																	
	22	0.33	0.17	0.08	0.04															
22	44	0.55	0.28	0.30	0.15	0.05	0.03													
44	66	0.77	0.39	0.52	0.26	0.27	0.14	0.02	0.01											
66	88	1.00	0.50	0.74	0.37	0.49	0.25	0.24	0.12											
88	110	1.21	0.61	0.96	0.48	0.71	0.36	0.46	0.23	0.21	0.11									
110	132	1.43	0.72	1.18	0.59	0.93	0.47	0.68	0.34	0.43	0.22	0.18	0.09							
132	154	1.65	0.83	1.40	0.70	1.15	0.58	0.90	0.45	0.65	0.33	0.40	0.20	0.15	0.08					
154	176	1.87	0.94	1.62	0.81	1.37	0.69	1.12	0.56	0.87	0.44	0.62	0.31	0.37	0.19	0.12	0.06			
176	198	2.09	1.05	1.84	0.92	1.59	0.80	1.34	0.67	1.09	0.55	0.84	0.42	0.59	0.30	0.34	0.17	0.09	0.05	
198	220	2.31	1.16	2.06	1.03	1.81	0.91	1.56	0.78	1.31	0.66	1.06	0.53	0.81	0.41	0.56	0.28	0.31	0.16	
220	242	2.53	1.27	2.28	1.14	2.03	1.02	1.78	0.89	1.53	0.77	1.28	0.64	1.03	0.52	0.78	0.39	0.53	0.27	
242	264	2.75	1.38	2.50	1.25	2.25	1.13	2.00	1.00	1.75	0.88	1.50	0.75	1.25	0.63	1.00	0.50	0.75	0.38	
264	286	2.97	1.49	2.72	1.36	2.47	1.24	2.22	1.11	1.97	0.99	1.72	0.86	1.47	0.74	1.22	0.61	0.97	0.49	
286	308	3.19	1.60	2.94	1.47	2.69	1.35	2.44	1.22	2.19	1.10	1.94	0.97	1.69	0.85	1.44	0.72	1.19	0.60	
308	330	3.41	1.71	3.16	1.58	2.91	1.46	2.66	1.33	2.41	1.21	2.16	1.08	1.91	0.86	1.66	0.83	1.41	0.71	
330	352	3.63	1.82	3.38	1.69	3.13	1.57	2.88	1.44	2.63	1.32	2.38	1.19	2.13	1.07	1.88	0.94	1.63	0.82	
352	374	3.85	1.93	3.60	1.80	3.35	1.68	3.10	1.55	2.85	1.43	2.60	1.30	2.35	1.18	2.10	1.05	1.85	0.93	
374	396	4.07	2.04	3.82	1.91	3.57	1.79	3.32	1.66	3.07	1.54	2.82	1.41	2.57	1.29	2.32	1.16	2.07	1.04	
396	418	4.29	2.15	4.04	2.02	3.79	1.90	3.54	1.77	3.29	1.65	3.04	1.52	2.79	1.40	2.54	1.27	2.29	1.15	
418	440	4.51	2.26	4.26	2.13	4.01	2.01	3.78	1.88	3.51	1.76	3.26	1.63	3.01	1.51	2.76	1.38	2.51	1.26	
440	462	4.73	2.37	4.48	2.24	4.23	2.12	3.98	1.99	3.73	1.87	3.48	1.74	3.23	1.62	2.98	1.49	2.73	1.37	
462	484	4.95	2.48	4.70	2.35	4.45	2.23	4.20	2.10	3.95	1.98	3.70	1.85	3.45	1.73	3.20	1.60	2.95	1.48	
484	506	5.17	2.59	4.92	2.46	4.67	2.34	4.42	2.21	4.17	2.09	3.92	1.96	3.67	1.84	3.42	1.71	3.17	1.59	
506	528	5.39	2.70	5.14	2.57	4.89	2.45	4.64	2.32	4.39	2.20	4.14	2.07	3.89	1.95	3.64	1.82	3.39	1.70	
528	550	5.61	2.81	5.36	2.68	5.11	2.56	4.86	2.43	4.61	2.31	4.36	2.18	4.11	2.06	3.86	1.93	3.61	1.81	
550	572	5.83	2.92	5.58	2.79	5.33	2.67	5.08	2.54	4.83	2.42	4.58	2.29	4.33	2.17	4.08	2.04	3.83	1.92	
572	594	6.05	3.03	5.80	2.90	5.55	2.78	5.30	2.65	5.05	2.53	4.80	2.40	4.55	2.28	4.30	2.15	4.05	2.03	
594	616	6.27	3.14	6.02	3.01	5.77	2.89	5.52	2.76	5.27	2.64	5.02	2.51	4.77	2.39	4.52	2.26	4.27	2.14	
616	638	6.49	3.25	6.24	3.12	5.99	3.00	5.74	2.87	5.49	2.75	5.24	2.62	4.99	2.50	4.74	2.37	4.49	2.25	
638	660	6.71	3.36	6.46	3.23	6.21	3.11	5.96	2.98	5.71	2.86	5.46	2.73	5.21	2.61	4.98	2.48	4.71	2.36	
660	682	6.93	3.47	6.68	3.34	6.43	3.22	6.18	3.09	5.93	2.97	5.68	2.84	5.43	2.72	5.18	2.59	4.93	2.47	
682	704	7.15	3.58	6.90	3.45	6.65	3.33	6.40	3.20	6.15	3.08	5.90	2.95	5.65	2.83	5.40	2.70	5.15	2.58	
704	726	7.37	3.69	7.12	3.56	6.87	3.44	6.62	3.31	6.37	3.19	6.12	3.06	5.87	2.94	5.62	2.81	5.37	2.69	
726	748	7.59	3.80	7.34	3.67	7.09	3.55	6.84	3.42	6.59	3.30	6.34	3.17	6.09	3.05	5.84	2.92	5.59	2.80	
748	770	7.81	3.91	7.56	3.78	7.31	3.66	7.06	3.53	6.81	3.41	6.56	3.28	6.31	3.16	6.06	3.03	5.81	2.91	
770	792	8.03	4.02	7.78	3.89	7.53	3.77	7.28	3.64	7.03	3.52	6.78	3.39	6.53	3.27	6.28	3.14	6.03	3.02	
792	814	8.25	4.13	8.00	4.00	7.75	3.88	7.50	3.75	7.25	3.63	7.00	3.50	6.75	3.38	6.50	3.25	6.25	3.13	
814	836	8.47	4.24	8.22	4.11	7.97	3.99	7.72	3.86	7.47	3.74	7.22	3.61	6.97	3.49	6.72	3.36	6.47	3.24	
836	858	8.69	4.35	8.44	4.22	8.19	4.10	7.94	3.97	7.69	3.85	7.44	3.72	7.19	3.60	6.94	3.47	6.69	3.35	
858	880	8.91	4.46	8.66	4.33	8.41	4.21	8.16	4.08	7.91	3.96	7.68	3.83	7.41	3.71	7.16	3.58	6.91	3.46	
880	902	9.13	4.57	8.88	4.44	8.63	4.32	8.38	4.19	8.13	4.07	7.88	3.94	7.63	3.82	7.38	3.69	7.13	3.57	
902	924	9.35	4.68	9.10	4.55	8.85	4.43	8.60	4.30	8.35	4.18	8.10	4.05	7.85	3.93	7.60	3.80	7.35	3.68	
924	946	9.57	4.79	9.32	4.66	9.07	4.54	8.82	4.41	8.57	4.29	8.32	4.16	8.07	4.04	7.82	3.91	7.57	3.79	
946	968	9.79	4.90	9.54	4.77	9.29	4.65	9.04	4.52	8.79	4.40	8.54	4.27	8.29	4.15	8.04	4.02	7.79	3.90	
968	990	10.01	5.01	9.76	4.88	9.51	4.76	9.26	4.63	9.01	4.51	8.76	4.38	8.51	4.26	8.26	4.13	8.01	4.01	
990	1,012	10.23	5.12	9.98	4.99	9.73	4.87	9.48	4.74	9.23	4.62	8.98	4.49	8.73	4.37	8.48	4.24	8.23	4.12	
1,012	1,034	10.45	5.23	10.20	5.10	9.95	4.98	9.70	4.85	9.45	4.73	9.20	4.60	8.95	4.48	8.70	4.35	8.45	4.23	
1,034	1,056	10.67	5.34	10.42	5.21	10.17	5.09	9.92	4.96	9.67	4.84	9.42	4.71	9.17	4.59	8.92	4.46	8.67	4.34	
1,056	1,078	10.89	5.45	10.64	5.32	10.39	5.20	10.14	5.07	9.89	4.95	9.64	4.82	9.39	4.70	9.14	4.57	8.89	4.45	
1,078	1,100	11.11	5.56	10.86	5.43	10.61	5.31	10.36	5.18	10.11	5.06	9.86	4.93	9.61	4.81	9.36	4.66	9.11	4.56	
1,100	1,122	11.33	5.67	11.08	5.54	10.83	5.42	10.58	5.29	10.33	5.17	10.08	5.04	9.83	4.92	9.58	4.79	9.33	4.67	
1,122	1,144	11.55	5.78	11.30	5.65	11.05	5.53	10.80	5.40	10.55	5.28	10.30	5.15	10.05	5.03	9.80	4.90	9.55	4.78	
1,144	1,166	11.77	5.89	11.52	5.76	11.27	5.64	11.02	5.51	10.77	5.39	10.52	5.26	10.27	5.14	10.02	5.01	9.77	4.89	
1,166	1,188	11.99	6.00	11.74	5.87	11.49	5.75	11.24	5.62	10.99	5.50	10.74	5.37	10.49	5.25	10.24	5.12	9.99	5.00	
1,188	1,210	12.21	6.11	11.96	5.98	11.71	5.86	11.46	5.73	11.21	5.61	10.96	5.48	10.71	5.36	10.46	5.23	10.21	5.11	
1,																				

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**SEMI-MONTHLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR	R	NR
1,276	1,298	12.87	6.44	12.62	6.31	12.37	6.18	12.12	6.06	11.87	5.94	11.62	5.81	11.37	5.69	11.12	5.56	10.87	5.44
1,298	1,320	13.09	6.55	12.84	6.42	12.59	6.30	12.34	6.17	12.09	6.05	11.84	5.92	11.59	5.80	11.34	5.67	11.09	5.55
1,320	1,342	13.31	6.66	13.06	6.53	12.81	6.41	12.56	6.28	12.31	6.16	12.06	6.03	11.81	5.91	11.56	5.78	11.31	5.66
1,342	1,364	13.53	6.77	13.28	6.64	13.03	6.52	12.78	6.39	12.53	6.27	12.28	6.14	12.03	6.02	11.78	5.88	11.53	5.77
1,364	1,386	13.75	6.88	13.50	6.75	13.25	6.63	13.00	6.50	12.75	6.38	12.50	6.25	12.25	6.13	12.00	6.00	11.75	5.88
1,386	1,408	13.97	6.99	13.72	6.86	13.47	6.74	13.22	6.61	12.97	6.49	12.72	6.36	12.47	6.24	12.22	6.11	11.97	5.99
1,408	1,430	14.19	7.10	13.94	6.97	13.69	6.85	13.44	6.72	13.19	6.60	12.94	6.47	12.69	6.35	12.44	6.22	12.19	6.10
1,430	1,452	14.41	7.21	14.16	7.08	13.91	6.96	13.66	6.83	13.41	6.71	13.16	6.58	12.91	6.46	12.66	6.33	12.41	6.21
1,452	1,474	14.63	7.32	14.38	7.19	14.13	7.07	13.88	6.94	13.63	6.82	13.38	6.69	13.13	6.57	12.88	6.44	12.63	6.32
1,474	1,496	14.85	7.43	14.60	7.30	14.35	7.18	14.10	7.05	13.85	6.93	13.60	6.80	13.35	6.68	13.10	6.55	12.85	6.43
1,496	1,518	15.07	7.54	14.82	7.41	14.57	7.29	14.32	7.16	14.07	7.04	13.82	6.91	13.57	6.79	13.32	6.66	13.07	6.54
1,518	1,540	15.29	7.65	15.04	7.52	14.79	7.40	14.54	7.27	14.29	7.15	14.04	7.02	13.79	6.90	13.54	6.77	13.28	6.65
1,540	1,562	15.51	7.76	15.26	7.63	15.01	7.51	14.76	7.38	14.51	7.26	14.26	7.13	14.01	7.01	13.76	6.88	13.51	6.76
1,562	1,584	15.73	7.87	15.48	7.74	15.23	7.62	14.98	7.49	14.73	7.37	14.48	7.24	14.23	7.12	13.98	6.99	13.73	6.87
1,584	1,606	15.95	7.98	15.70	7.85	15.45	7.73	15.20	7.60	14.95	7.48	14.70	7.35	14.45	7.23	14.20	7.10	13.95	6.98
1,606	1,628	16.17	8.09	15.92	7.96	15.67	7.84	15.42	7.71	15.17	7.59	14.92	7.46	14.67	7.34	14.42	7.21	14.17	7.09
1,628	1,650	16.39	8.20	16.14	8.07	15.89	7.95	15.64	7.82	15.39	7.70	15.14	7.57	14.89	7.45	14.64	7.32	14.39	7.20
1,650	1,672	16.61	8.31	16.36	8.18	16.11	8.08	15.86	7.93	15.61	7.81	15.36	7.68	15.11	7.56	14.86	7.43	14.61	7.31
1,672	1,694	16.83	8.42	16.58	8.29	16.33	8.17	16.08	8.04	15.83	7.92	15.58	7.79	15.33	7.67	15.08	7.54	14.83	7.42
1,694	1,716	17.05	8.53	16.80	8.40	16.55	8.28	16.30	8.15	16.05	8.03	15.80	7.90	15.55	7.78	15.30	7.65	15.05	7.53
1,716	1,738	17.27	8.64	17.02	8.51	16.77	8.39	16.52	8.26	16.27	8.14	16.02	8.01	15.77	7.89	15.52	7.76	15.27	7.64
1,738	1,760	17.49	8.75	17.24	8.62	16.99	8.50	16.74	8.37	16.49	8.25	16.24	8.12	15.99	8.00	15.74	7.87	15.49	7.75
1,760	1,782	17.71	8.86	17.46	8.73	17.21	8.61	16.96	8.48	16.71	8.36	16.46	8.23	16.21	8.11	15.96	7.98	15.71	7.86
1,782	1,804	17.93	8.97	17.68	8.84	17.43	8.72	17.18	8.59	16.93	8.47	16.68	8.34	16.43	8.22	16.18	8.09	15.83	7.97
1,804	1,826	18.15	9.08	17.90	8.95	17.65	8.83	17.40	8.70	17.15	8.58	16.90	8.45	16.65	8.33	16.40	8.20	16.15	8.08
1,826	1,848	18.37	9.19	18.12	9.06	17.87	8.94	17.62	8.81	17.37	8.69	17.12	8.56	16.87	8.44	16.62	8.31	16.37	8.19
1,848	1,870	18.59	9.30	18.34	9.17	18.09	9.05	17.84	8.92	17.59	8.80	17.34	8.67	17.09	8.55	16.84	8.42	16.59	8.30
1,870	1,892	18.81	9.41	18.56	9.28	18.31	9.16	18.06	9.03	17.81	8.91	17.56	8.78	17.31	8.66	17.06	8.53	16.81	8.41
1,892	1,914	19.03	9.52	18.78	9.39	18.53	9.27	18.28	9.14	18.03	9.02	17.78	8.89	17.53	8.77	17.28	8.64	17.03	8.52
1,914	1,936	19.25	9.63	19.00	9.50	18.75	9.38	18.50	9.25	18.25	9.13	18.00	9.00	17.75	8.88	17.50	8.75	17.25	8.63
1,936	1,958	19.47	9.74	19.22	9.61	18.97	9.49	18.72	9.36	18.47	9.24	18.22	9.11	17.97	8.99	17.72	8.86	17.47	8.74
1,958	1,980	19.69	9.85	19.44	9.72	19.19	9.60	18.94	9.47	18.69	9.35	18.44	9.22	18.19	9.10	17.94	8.97	17.69	8.85
1,980	2,002	19.91	9.96	19.68	9.83	19.41	9.71	19.16	9.58	18.91	9.46	18.66	9.33	18.41	9.21	18.16	9.08	17.91	8.96
2,002	2,024	20.13	10.07	19.88	9.94	19.63	9.82	19.38	9.69	19.13	9.57	18.88	9.44	18.63	9.32	18.38	9.19	18.13	9.07
2,024	2,046	20.35	10.18	20.10	10.05	19.85	9.93	19.60	9.80	19.35	9.68	19.10	9.55	18.85	9.43	18.60	9.30	18.35	9.18
2,046	2,068	20.57	10.29	20.32	10.16	20.07	10.04	19.82	9.91	19.57	9.79	19.32	9.66	19.07	9.54	18.82	9.41	18.57	9.29
2,068	2,090	20.79	10.40	20.54	10.27	20.29	10.15	20.04	10.02	19.79	9.90	19.54	9.77	19.29	9.65	19.04	9.52	18.79	9.40
2,090	2,112	21.01	10.51	20.76	10.38	20.51	10.26	20.26	10.13	20.01	10.01	19.76	9.88	19.51	9.76	19.26	9.63	19.01	9.51
2,112	2,134	21.23	10.62	20.98	10.49	20.73	10.37	20.48	10.24	20.23	10.12	19.98	9.99	19.73	9.87	19.48	9.74	19.23	9.62
2,134	2,156	21.45	10.73	21.20	10.60	20.95	10.48	20.70	10.35	20.45	10.23	20.20	10.10	19.95	9.98	19.70	9.85	19.45	9.73
2,156	2,178	21.67	10.84	21.42	10.71	21.17	10.59	20.92	10.46	20.67	10.34	20.42	10.21	20.17	10.09	19.92	9.96	19.67	9.84
2,178	2,200	21.89	10.95	21.64	10.82	21.39	10.70	21.14	10.57	20.89	10.45	20.64	10.32	20.39	10.20	20.14	10.07	19.89	9.95
2,200	2,222	22.11	11.06	21.86	10.93	21.61	10.81	21.36	10.68	21.11	10.56	20.86	10.43	20.61	10.31	20.36	10.18	20.11	10.06
2,222	2,244	22.33	11.17	22.08	11.04	21.83	10.92	21.58	10.79	21.33	10.67	21.08	10.54	20.83	10.42	20.58	10.29	20.33	10.17
2,244	2,266	22.55	11.28	22.30	11.15	22.05	11.03	21.80	10.90	21.55	10.78	21.30	10.65	21.05	10.53	20.80	10.40	20.55	10.28
2,266	2,288	22.77	11.39	22.52	11.26	22.27	11.14	22.02	11.01	21.77	10.89	21.52	10.76	21.27	10.64	21.02	10.51	20.77	10.39
2,288	2,310	22.99	11.50	22.74	11.37	22.49	11.25	22.24	11.12	21.99	11.00	21.74	10.87	21.49	10.75	21.24	10.62	20.99	10.50
2,310	2,332	23.21	11.61	22.96	11.48	22.71	11.36	22.46	11.23	22.21	11.11	21.96	10.98	21.71	10.86	21.46	10.73	21.21	10.61
2,332	2,354	23.43	11.72	23.18	11.59	22.93	11.47	22.68	11.34	22.43	11.22	22.18	11.09	21.93	10.97	21.68	10.84	21.43	10.72
2,354	2,376	23.65	11.83	23.40	11.70	23.15	11.58	22.90	11.45	22.65	11.33	22.40	11.20	22.15	11.08	21.90	10.95	21.65	10.83
2,376	2,398	23.87	11.94	23.62	11.81	23.37	11.69	23.12	11.56	22.87	11.44	22.62	11.31	22.37	11.19	22.12	11.06	21.87	10.94
2,398	2,420	24.09	12.05	23.84	11.92	23.59	11.80	23.34	11.67	23.09	11.55	22.84	11.42	22.59	11.30</				

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**SEMI-MONTHLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		0		1		2		3		4		5		6		7		8	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
2,530	2,552	25.41	12.71	25.16	12.58	24.91	12.46	24.66	12.33	24.41	12.21	24.16	12.08	23.91	11.96	23.66	11.83	23.41	11.71
2,552	2,574	25.63	12.82	25.38	12.69	25.13	12.57	24.88	12.44	24.63	12.32	24.38	12.19	24.13	12.07	23.88	11.94	23.63	11.82
2,574	2,596	25.85	12.93	25.60	12.80	25.35	12.68	25.10	12.55	24.85	12.43	24.60	12.30	24.35	12.18	24.10	12.05	23.85	11.93
2,596	2,618	26.07	13.04	25.82	12.91	25.57	12.79	25.32	12.66	25.07	12.54	24.82	12.41	24.57	12.29	24.32	12.16	24.07	12.04
2,618	2,640	26.29	13.15	26.04	13.02	25.79	12.90	25.54	12.77	25.29	12.65	25.04	12.52	24.79	12.40	24.54	12.27	24.29	12.15
2,640	2,662	26.51	13.26	26.26	13.13	26.01	13.01	25.76	12.88	25.51	12.76	25.26	12.63	25.01	12.51	24.76	12.38	24.51	12.26
2,662	2,684	26.73	13.37	26.48	13.24	26.23	13.12	25.98	12.99	25.73	12.87	25.48	12.74	25.23	12.62	24.98	12.49	24.73	12.37
2,684	2,706	26.95	13.48	26.70	13.35	26.45	13.23	26.20	13.10	25.95	12.98	25.70	12.85	25.45	12.73	25.20	12.60	24.95	12.48
2,706	2,728	27.17	13.59	26.92	13.46	26.67	13.34	26.42	13.21	26.17	13.09	25.92	12.96	25.67	12.84	25.42	12.71	25.17	12.59
2,728	2,750	27.39	13.70	27.14	13.57	26.89	13.45	26.64	13.32	26.39	13.20	26.14	13.07	25.89	12.95	25.64	12.82	25.39	12.70
2,750	2,772	27.61	13.81	27.36	13.68	27.11	13.56	26.86	13.43	26.61	13.31	26.36	13.18	26.11	13.06	25.86	12.93	25.61	12.81
2,772	2,794	27.83	13.92	27.58	13.79	27.33	13.67	27.08	13.54	26.83	13.42	26.58	13.29	26.33	13.17	26.08	13.04	25.83	12.92
2,794	2,816	28.05	14.03	27.80	13.90	27.55	13.78	27.30	13.65	27.05	13.53	26.80	13.40	26.55	13.28	26.30	13.15	26.05	13.03
2,816	2,838	28.27	14.14	28.02	14.01	27.77	13.89	27.52	13.76	27.27	13.64	27.02	13.51	26.77	13.39	26.52	13.26	26.27	13.14
2,838	2,860	28.49	14.25	28.24	14.12	27.99	14.00	27.74	13.87	27.49	13.75	27.24	13.62	26.99	13.50	26.74	13.37	26.49	13.25
2,860	2,882	28.71	14.36	28.46	14.23	28.21	14.11	27.96	13.98	27.71	13.86	27.46	13.73	27.21	13.61	26.96	13.48	26.71	13.36
2,882	2,904	28.93	14.47	28.68	14.34	28.43	14.22	28.18	14.09	27.93	13.97	27.68	13.84	27.43	13.72	27.18	13.59	26.93	13.47
2,904	2,926	29.15	14.58	28.90	14.45	28.65	14.33	28.40	14.20	28.15	14.08	27.90	13.95	27.65	13.83	27.40	13.70	27.15	13.58
2,926	2,948	29.37	14.69	29.12	14.56	28.87	14.44	28.62	14.31	28.37	14.19	28.12	14.06	27.87	13.94	27.62	13.81	27.37	13.69
2,948	2,970	29.59	14.80	29.34	14.67	29.09	14.55	28.84	14.42	28.59	14.30	28.34	14.17	28.09	14.05	27.84	13.92	27.59	13.80
2,970	2,992	29.81	14.91	29.56	14.78	29.31	14.66	29.06	14.53	28.81	14.41	28.56	14.28	28.31	14.16	28.06	14.03	27.81	13.91
2,992	3,014	30.03	15.02	29.78	14.89	29.53	14.77	29.28	14.64	29.03	14.52	28.78	14.39	28.53	14.27	28.28	14.14	28.03	14.02
3,014	3,036	30.25	15.13	30.00	15.00	29.75	14.88	29.50	14.75	29.25	14.63	28.90	14.50	28.75	14.38	28.50	14.25	28.25	14.13
3,036	3,058	30.47	15.24	30.22	15.11	29.97	14.99	29.72	14.86	29.47	14.74	29.22	14.61	28.97	14.49	28.72	14.36	28.47	14.24
3,058	3,080	30.69	15.35	30.44	15.22	30.19	15.10	29.94	14.97	29.69	14.85	29.44	14.72	29.19	14.60	28.94	14.47	28.69	14.35
3,080	3,102	30.91	15.46	30.66	15.33	30.41	15.21	30.16	15.08	29.91	14.96	29.66	14.83	29.41	14.71	29.16	14.58	28.91	14.46
3,102	3,124	31.13	15.57	30.88	15.44	30.63	15.32	30.38	15.19	30.13	15.07	29.88	14.94	29.63	14.82	29.38	14.69	29.13	14.57
3,124	3,146	31.35	15.68	31.10	15.55	30.85	15.43	30.60	15.30	30.35	15.18	30.10	15.05	29.85	14.93	29.60	14.80	29.35	14.68
3,146	3,168	31.57	15.79	31.32	15.66	31.07	15.54	30.82	15.41	30.57	15.29	30.32	15.16	30.07	15.04	29.82	14.91	29.57	14.79
3,168	3,190	31.79	15.90	31.54	15.77	31.29	15.65	31.04	15.52	30.79	15.40	30.54	15.27	30.29	15.15	30.04	15.02	29.79	14.90
3,190	3,212	32.01	16.01	31.76	15.88	31.51	15.76	31.28	15.63	31.01	15.51	30.76	15.38	30.51	15.26	30.26	15.13	30.01	15.01
3,212	3,234	32.23	16.12	31.98	15.99	31.73	15.87	31.48	15.74	31.23	15.62	30.98	15.49	30.73	15.37	30.48	15.24	30.23	15.12
3,234	3,256	32.45	16.23	32.20	16.10	31.95	15.88	31.70	15.65	31.45	15.73	31.20	15.60	30.95	15.48	30.70	15.35	30.45	15.23
3,256	3,278	32.67	16.34	32.42	16.21	32.17	16.09	31.92	15.96	31.67	15.84	31.42	15.71	31.17	15.59	30.92	15.46	30.67	15.34
3,278	3,300	32.89	16.45	32.64	16.32	32.39	16.20	32.14	16.07	31.88	15.95	31.64	15.82	31.39	15.70	31.14	15.57	30.89	15.45
3,300	3,322	33.11	16.56	32.86	16.43	32.61	16.31	32.36	16.18	32.11	16.06	31.86	15.93	31.61	15.81	31.36	15.68	31.11	15.56
3,322	3,344	33.33	16.67	33.08	16.54	32.83	16.42	32.58	16.29	32.33	16.17	32.08	16.04	31.83	15.92	31.58	15.79	31.33	15.67
3,344	3,366	33.55	16.78	33.30	16.65	33.05	16.53	32.80	16.40	32.55	16.28	32.30	16.15	32.05	16.03	31.80	15.90	31.55	15.78
3,366	3,388	33.77	16.89	33.52	16.76	33.27	16.64	33.02	16.51	32.77	16.39	32.52	16.26	32.27	16.14	32.02	16.01	31.77	15.89
3,388	3,410	33.99	17.00	33.74	16.87	33.49	16.75	33.24	16.62	32.99	16.50	32.74	16.37	32.49	16.25	32.24	16.12	31.99	16.00
3,410	3,432	34.21	17.11	33.96	16.98	33.71	16.86	33.46	16.73	33.21	16.61	32.96	16.48	32.71	16.36	32.46	16.23	32.21	16.11
3,432	3,454	34.43	17.22	34.18	17.09	33.83	16.97	33.68	16.84	33.43	16.72	33.18	16.59	32.93	16.47	32.68	16.34	32.43	16.22
3,454	3,476	34.65	17.33	34.40	17.20	34.15	17.08	33.90	16.95	33.65	16.83	33.40	16.70	33.15	16.58	32.90	16.45	32.65	16.33
3,476	3,498	34.87	17.44	34.62	17.31	34.37	17.19	34.12	17.06	33.87	16.94	33.62	16.81	33.37	16.69	33.12	16.56	32.87	16.44
3,498	3,520	35.09	17.55	34.84	17.42	34.59	17.30	34.34	17.17	34.09	17.05	33.84	16.92	33.59	16.80	33.34	16.67	33.09	16.55
3,520	3,542	35.31	17.66	35.06	17.53	34.81	17.41	34.56	17.28	34.31	17.16	34.06	17.03	33.81	16.91	33.56	16.78	33.31	16.66
3,542	3,564	35.53	17.77	35.28	17.64	35.03	17.52	34.78	17.39	34.53	17.27	34.28	17.14	34.03	17.02	33.78	16.89	33.53	16.77
3,564	3,586	35.75	17.88	35.50	17.75	35.25	17.63	35.00	17.50	34.75	17.38	34.50	17.25	34.25	17.13	34.00	17.00	33.75	16.88
3,586	3,608	35.97	17.99	35.72	17.86	35.47	17.74	35.22	17.61	34.97	17.49	34.72	17.36	34.47	17.24	34.22	17.11	33.87	16.99
3,608	3,630	36.19	18.10	35.94	17.97	35.69	17.85	35.44	17.72	35.19	17.60	34.94	17						

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**MONTHLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE: AT LEAST		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
LESS THAN	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	
			R 1.00%	NR 0.50%															
0	40	0.20	0.10																
40	80	0.60	0.30	0.10	0.05														
80	120	1.00	0.50	0.50	0.25	0.00	0.00												
120	160	1.40	0.70	0.90	0.45	0.40	0.20												
160	200	1.80	0.90	1.30	0.65	0.80	0.40	0.30	0.15										
200	240	2.20	1.10	1.70	0.85	1.20	0.60	0.70	0.35	0.20	0.10								
240	280	2.60	1.30	2.10	1.05	1.60	0.80	1.10	0.55	0.60	0.30	0.10	0.05						
280	320	3.00	1.50	2.50	1.25	2.00	1.00	1.50	0.75	1.00	0.50	0.50	0.25	0.00	0.00				
320	360	3.40	1.70	2.90	1.45	2.40	1.20	1.90	0.95	1.40	0.70	0.90	0.45	0.40	0.20				
360	400	3.80	1.90	3.30	1.65	2.80	1.40	2.30	1.15	1.80	0.90	1.30	0.65	0.80	0.40	0.30	0.15		
400	440	4.20	2.10	3.70	1.85	3.20	1.60	2.70	1.35	2.20	1.10	1.70	0.85	1.20	0.60	0.70	0.35	0.20	0.10
440	480	4.60	2.30	4.10	2.05	3.60	1.80	3.10	1.55	2.60	1.30	2.10	1.05	1.60	0.80	1.10	0.55	0.60	0.30
480	520	5.00	2.50	4.50	2.25	4.00	2.00	3.50	1.75	3.00	1.50	2.50	1.25	2.00	1.00	1.50	0.75	1.00	0.50
520	560	5.40	2.70	4.90	2.45	4.40	2.20	3.90	1.95	3.40	1.70	2.90	1.45	2.40	1.20	1.90	0.95	1.40	0.70
560	600	5.80	2.90	5.30	2.65	4.80	2.40	4.30	2.15	3.80	1.90	3.30	1.65	2.80	1.40	2.30	1.15	1.80	0.90
600	640	6.20	3.10	5.70	2.85	5.20	2.60	4.70	2.35	4.20	2.10	3.70	1.85	3.20	1.60	2.70	1.35	2.20	1.10
640	680	6.60	3.30	6.10	3.05	5.60	2.80	5.10	2.55	4.60	2.30	4.10	2.05	3.60	1.80	3.10	1.55	2.60	1.30
680	720	7.00	3.50	6.50	3.25	6.00	3.00	5.50	2.75	5.00	2.50	4.50	2.25	4.00	2.00	3.50	1.75	3.00	1.50
720	760	7.40	3.70	6.90	3.45	6.40	3.20	5.90	2.95	5.40	2.70	4.90	2.45	4.40	2.20	3.90	1.95	3.40	1.70
760	800	7.80	3.90	7.30	3.65	6.80	3.40	6.30	3.15	5.80	2.90	5.30	2.65	4.80	2.40	4.30	2.15	3.80	1.90
800	840	8.20	4.10	7.70	3.85	7.20	3.60	6.70	3.35	6.20	3.10	5.70	2.85	5.20	2.60	4.70	2.35	4.20	2.10
840	880	8.60	4.30	8.10	4.05	7.60	3.80	7.10	3.55	6.60	3.30	6.10	3.05	5.60	2.80	5.10	2.55	4.60	2.30
880	920	9.00	4.50	8.50	4.25	8.00	4.00	7.50	3.75	7.00	3.50	6.50	3.25	6.00	3.00	5.50	2.75	5.00	2.50
920	960	9.40	4.70	8.90	4.45	8.40	4.20	7.90	3.95	7.40	3.70	6.90	3.45	6.40	3.20	5.90	2.95	5.40	2.70
960	1,000	9.80	4.90	9.30	4.65	8.80	4.40	8.30	4.15	7.80	3.90	7.30	3.65	6.80	3.40	6.30	3.15	5.80	2.90
1,000	1,040	10.20	5.10	9.70	4.85	9.20	4.60	8.70	4.35	8.20	4.10	7.70	3.85	7.20	3.60	6.70	3.35	6.20	3.10
1,040	1,080	10.60	5.30	10.10	5.05	9.60	4.80	9.10	4.55	8.60	4.30	8.10	4.05	7.60	3.80	7.10	3.55	6.60	3.30
1,080	1,120	11.00	5.50	10.50	5.25	10.00	5.00	9.50	4.75	9.00	4.50	8.50	4.25	8.00	4.00	7.50	3.75	7.00	3.50
1,120	1,160	11.40	5.70	10.90	5.45	10.40	5.20	9.90	4.95	9.40	4.70	8.90	4.45	8.40	4.20	7.90	3.95	7.40	3.70
1,160	1,200	11.80	5.90	11.30	5.65	10.80	5.40	10.30	5.15	9.80	4.90	9.30	4.65	8.80	4.40	8.30	4.15	7.80	3.90
1,200	1,240	12.20	6.10	11.70	5.85	11.20	5.60	10.70	5.35	10.20	5.10	9.70	4.85	9.20	4.60	8.70	4.35	8.20	4.10
1,240	1,280	12.60	6.30	12.10	6.05	11.60	5.80	11.10	5.55	10.60	5.30	10.10	5.05	9.60	4.80	9.10	4.55	8.60	4.30
1,280	1,320	13.00	6.50	12.50	6.25	12.00	6.00	11.50	5.75	11.00	5.50	10.50	5.25	10.00	5.00	9.50	4.75	9.00	4.50
1,320	1,360	13.40	6.70	12.90	6.45	12.40	6.20	11.90	5.95	11.40	5.70	10.90	5.45	10.40	5.20	9.90	4.95	9.40	4.70
1,360	1,400	13.80	6.90	13.30	6.65	12.80	6.40	12.30	6.15	11.80	5.90	11.30	5.65	10.80	5.40	10.30	5.15	9.80	4.90
1,400	1,440	14.20	7.10	13.70	6.85	13.20	6.60	12.70	6.35	12.20	6.10	11.70	5.85	11.20	5.60	10.70	5.35	10.20	5.10
1,440	1,480	14.60	7.30	14.10	7.05	13.60	6.80	13.10	6.55	12.60	6.30	12.10	6.05	11.60	5.80	11.10	5.55	10.60	5.30
1,480	1,520	15.00	7.50	14.50	7.25	14.00	7.00	13.50	6.75	13.00	6.50	12.50	6.25	12.00	6.00	11.50	5.75	11.00	5.50
1,520	1,560	15.40	7.70	14.90	7.45	14.40	7.20	13.90	6.95	13.40	6.70	12.90	6.45	12.40	6.20	11.90	5.95	11.40	5.70
1,560	1,600	15.80	7.90	15.30	7.65	14.80	7.40	14.30	7.15	13.80	6.90	13.30	6.65	12.80	6.40	12.30	6.15	11.80	5.90
1,600	1,640	16.20	8.10	15.70	7.85	15.20	7.60	14.70	7.35	14.20	7.10	13.70	6.85	13.20	6.60	12.70	6.35	12.20	6.10
1,640	1,680	16.60	8.30	16.10	8.05	15.60	7.80	15.10	7.55	14.60	7.30	14.10	7.05	13.60	6.80	13.10	6.55	12.60	6.30
1,680	1,720	17.00	8.50	16.50	8.25	16.00	8.00	15.50	7.75	15.00	7.50	14.50	7.25	14.00	7.00	13.50	6.75	13.00	6.50
1,720	1,760	17.40	8.70	16.90	8.45	16.40	8.20	15.90	7.95	15.40	7.70	14.90	7.45	14.40	7.20	13.90	6.95	13.40	6.70
1,760	1,800	17.80	8.90	17.30	8.65	16.80	8.40	16.30	8.15	15.80	7.90	15.30	7.65	14.80	7.40	14.30	7.15	13.80	6.90
1,800	1,840	18.20	9.10	17.70	8.85	17.20	8.60	16.70	8.35	16.20	8.10	15.70	7.85	15.20	7.60	14.70	7.35	14.20	7.10
1,840	1,880	18.60	9.30	18.10	9.05	17.60	8.80	17.10	8.55	16.60	8.30	16.10	8.05	15.60	7.80	15.10	7.55	14.60	7.30
1,880	1,920	19.00	9.50	18.50	9.25	18.00	9.00	17.50	8.75	17.00	8.50	16.50	8.25	16.00	8.00	15.50	7.75	15.00	7.50
1,920	1,960	19.40	9.70	18.90	9.45	18.40	9.20	17.90	8.95	17.40	8.70	16.90	8.45	16.40	8.20	15.90	7.95	15.40	7.70
1,960	2,000	19.80	9.90	19.30	9.65	18.80	9.40	18.30	9.15	17.80	8.90	17.30	8.65	16.80	8.40	16.30	8.15	15.80	7.90
2,000	2,040	20.20	10.10	19.70	9.85	19.20	9.60	18.70	9.35	18.20	9.10	17.70	8.85	17.20	8.60	16.70	8.35	16.20	8.10
2,040	2,080	20.60	10.30	20.10	10.05	19.60	9.80	19.10	9.55	18.60	9.30	18.10	9.05	17.60	8.80	17.10	8.55	16.60	8.30
2,080	2,120	21.00	10.50	20.50	10.25	20.00	10.00	19.50	9.75	19.00	9.50	18.50	9.25	18.00	9.00	17.50	8.75	17.00	8.50
2,120	2,160	21.40	10.70	20.90	10.45	20.40	10.20	19.90	9.95	19.40	9.70	18.90	9.45	18.40	9.20	17.90	8.95	17.40	8.70
2,160	2,200	21.80	10.90	21.30	10.65	20.80	10.40	20.30	10.15	19.80	9.90	19.30	9.65	18.80	9.40	18.30	9.15		

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**MONTHLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
2,320	2,360	23.40	11.70	22.90	11.45	22.40	11.20	21.90	10.95	21.40	10.70	20.90	10.45	20.40	10.20	19.90	9.95	19.40	9.70
2,360	2,400	23.80	11.90	23.30	11.65	22.80	11.40	22.30	11.15	21.80	10.90	21.30	10.65	20.80	10.40	20.30	10.15	19.80	9.90
2,400	2,440	24.20	12.10	23.70	11.85	23.20	11.60	22.70	11.35	22.20	11.10	21.70	10.85	21.20	10.60	20.70	10.35	20.20	10.10
2,440	2,480	24.60	12.30	24.10	12.05	23.60	11.80	23.10	11.55	22.60	11.30	22.10	11.05	21.60	10.80	21.10	10.55	20.60	10.30
2,480	2,520	25.00	12.50	24.50	12.25	24.00	12.00	23.50	11.75	23.00	11.50	22.50	11.25	22.00	11.00	21.50	10.75	21.00	10.50
2,520	2,560	25.40	12.70	24.90	12.45	24.40	12.20	23.90	11.95	23.40	11.70	22.90	11.45	22.40	11.20	21.90	10.95	21.40	10.70
2,560	2,600	25.80	12.90	25.30	12.65	24.80	12.40	24.30	12.15	23.80	11.90	23.30	11.65	22.80	11.40	22.30	11.15	21.80	10.90
2,600	2,640	26.20	13.10	25.70	12.85	25.20	12.60	24.70	12.35	24.20	12.10	23.70	11.85	23.20	11.60	22.70	11.35	22.20	11.10
2,640	2,680	26.60	13.30	26.10	13.05	25.60	12.80	25.10	12.55	24.60	12.30	24.10	12.05	23.60	11.80	23.10	11.55	22.60	11.30
2,680	2,720	27.00	13.50	26.50	13.25	26.00	13.00	25.50	12.75	25.00	12.50	24.50	12.25	24.00	12.00	23.50	11.75	23.00	11.50
2,720	2,760	27.40	13.70	26.90	13.45	26.40	13.20	25.90	12.95	25.40	12.70	24.90	12.45	24.40	12.20	23.90	11.95	23.40	11.70
2,760	2,800	27.80	13.90	27.30	13.65	26.80	13.40	26.30	13.15	25.80	12.90	25.30	12.65	24.80	12.40	24.30	12.15	23.80	11.90
2,800	2,840	28.20	14.10	27.70	13.85	27.20	13.60	26.70	13.35	26.20	13.10	25.70	12.85	25.20	12.60	24.70	12.35	24.20	12.10
2,840	2,880	28.60	14.30	28.10	14.05	27.60	13.80	27.10	13.55	26.60	13.30	26.10	13.05	25.60	12.80	25.10	12.55	24.60	12.30
2,880	2,920	29.00	14.50	28.50	14.25	28.00	14.00	27.50	13.75	27.00	13.50	26.50	13.25	26.00	13.00	25.50	12.75	25.00	12.50
2,920	2,960	29.40	14.70	28.90	14.45	28.40	14.20	27.90	13.95	27.40	13.70	26.90	13.45	26.40	13.20	25.90	12.95	25.40	12.70
2,960	3,000	29.80	14.90	29.30	14.65	28.80	14.40	28.30	14.15	27.80	13.90	27.30	13.65	26.80	13.40	26.30	13.15	25.80	12.90
3,000	3,040	30.20	15.10	29.70	14.85	29.20	14.60	28.70	14.35	28.20	14.10	27.70	13.85	27.20	13.60	26.70	13.35	26.20	13.10
3,040	3,080	30.60	15.30	30.10	15.05	29.60	14.80	29.10	14.55	28.60	14.30	28.10	14.05	27.60	13.80	27.10	13.55	26.60	13.30
3,080	3,120	31.00	15.50	30.50	15.25	30.00	15.00	29.50	14.75	29.00	14.50	28.50	14.25	28.00	14.00	27.50	13.75	27.00	13.50
3,120	3,160	31.40	15.70	30.90	15.45	30.40	15.20	29.90	14.95	29.40	14.70	28.90	14.45	28.40	14.20	27.90	13.95	27.40	13.70
3,160	3,200	31.80	15.90	31.30	15.65	30.80	15.40	30.30	15.15	29.80	14.90	29.30	14.65	28.80	14.40	28.30	14.15	27.80	13.90
3,200	3,240	32.20	16.10	31.70	15.85	31.20	15.60	30.70	15.35	30.20	15.10	29.70	14.85	29.20	14.60	28.70	14.35	28.20	14.10
3,240	3,280	32.60	16.30	32.10	16.05	31.60	15.80	31.10	15.55	30.60	15.30	30.10	15.05	29.60	14.80	29.10	14.55	28.60	14.30
3,280	3,320	33.00	16.50	32.50	16.25	32.00	16.00	31.50	15.75	31.00	15.50	30.50	15.25	30.00	15.00	29.50	14.75	29.00	14.50
3,320	3,360	33.40	16.70	32.90	16.45	32.40	16.20	31.90	15.95	31.40	15.70	30.90	15.45	30.40	15.20	29.90	14.95	29.40	14.70
3,360	3,400	33.80	16.90	33.30	16.65	32.80	16.40	32.30	16.15	31.80	15.90	31.30	15.65	30.80	15.40	30.30	15.15	29.80	14.90
3,400	3,440	34.20	17.10	33.70	16.85	33.20	16.60	32.70	16.35	32.20	16.10	31.70	15.85	31.20	15.60	30.70	15.35	30.20	15.10
3,440	3,480	34.60	17.30	34.10	17.05	33.60	16.80	33.10	16.55	32.60	16.30	32.10	16.05	31.60	15.80	31.10	15.55	30.60	15.30
3,480	3,520	35.00	17.50	34.50	17.25	34.00	17.00	33.50	16.75	33.00	16.50	32.50	16.25	32.00	16.00	31.50	15.75	31.00	15.50
3,520	3,560	35.40	17.70	34.90	17.45	34.40	17.20	33.90	16.95	33.40	16.70	32.90	16.45	32.40	16.20	31.90	15.95	31.40	15.70
3,560	3,600	35.80	17.90	35.30	17.65	34.80	17.40	34.30	17.15	33.80	16.90	33.30	16.65	32.80	16.40	32.30	16.15	31.80	15.90
3,600	3,640	36.20	18.10	35.70	17.85	35.20	17.60	34.70	17.35	34.20	17.10	33.70	16.85	33.20	16.60	32.70	16.35	32.20	16.10
3,640	3,680	36.60	18.30	36.10	18.05	35.60	17.80	35.10	17.55	34.60	17.30	34.10	17.05	33.60	16.80	33.10	16.55	32.60	16.30
3,680	3,720	37.00	18.50	36.50	18.25	36.00	18.00	35.50	17.75	35.00	17.50	34.50	17.25	34.00	17.00	33.50	16.75	33.00	16.50
3,720	3,760	37.40	18.70	36.90	18.45	36.40	18.20	35.90	17.95	35.40	17.70	34.90	17.45	34.40	17.20	33.90	16.85	33.40	16.70
3,760	3,800	37.80	18.90	37.30	18.65	36.80	18.40	36.30	18.15	35.80	17.90	35.30	17.65	34.80	17.40	34.30	17.15	33.80	16.90
3,800	3,840	38.20	19.10	37.70	18.85	37.20	18.60	36.70	18.35	36.20	18.10	35.70	17.85	35.20	17.60	34.70	17.35	34.20	17.10
3,840	3,880	38.60	19.30	38.10	19.05	37.60	18.80	37.10	18.55	36.60	18.30	36.10	18.05	35.60	17.80	35.10	17.55	34.60	17.30
3,880	3,920	39.00	19.50	38.50	19.25	38.00	19.00	37.50	18.75	37.00	18.50	36.50	18.25	36.00	18.00	35.50	17.75	35.00	17.50
3,920	3,960	39.40	19.70	38.90	19.45	38.40	19.20	37.90	18.95	37.40	18.70	36.90	18.45	36.40	18.20	35.90	17.95	35.40	17.70
3,960	4,000	39.80	19.90	39.30	19.65	38.80	19.40	38.30	19.15	37.80	18.90	37.30	18.65	36.80	18.40	36.30	18.15	35.80	17.90
4,000	4,040	40.20	20.10	39.70	19.85	39.20	19.60	38.70	19.35	38.20	19.10	37.70	18.85	37.20	18.60	36.70	18.35	36.20	18.10
4,040	4,080	40.60	20.30	40.10	20.05	39.60	19.80	39.10	19.55	38.60	19.30	38.10	19.05	37.60	18.80	37.10	18.55	36.60	18.30
4,080	4,120	41.00	20.50	40.50	20.25	40.00	20.00	39.50	19.75	39.00	19.50	38.50	19.25	38.00	19.00	37.50	18.75	37.00	18.50
4,120	4,160	41.40	20.70	40.90	20.45	40.40	20.20	39.90	19.95	39.40	19.70	38.90	19.45	38.40	19.20	37.90	18.95	37.40	18.70
4,160	4,200	41.80	20.90	41.30	20.65	40.80	20.40	40.30	20.15	39.80	19.90	39.30	19.65	38.80	19.40	38.30	19.15	37.80	18.90
4,200	4,240	42.20	21.10	41.70	20.85	41.20	20.60	40.70	20.35	40.20	20.10	39.70	19.85	39.20	19.60	38.70	19.35	38.20	19.10
4,240	4,280	42.60	21.30	42.10	21.05	41.60	20.80	41.10	20.55	40.60	20.30	40.10	20.05	39.60	19.80	39.10	19.55	38.60	19.30
4,280	4,320	43.00	21.50	42.50	21.25	42.00	21.00	41.50	20.75	41.00	20.50	4							

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**MONTHLY PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
4,600	4,640	46.20	23.10	45.70	22.85	45.20	22.60	44.70	22.35	44.20	22.10	43.70	21.85	43.20	21.60	42.70	21.35	42.20	21.10
4,640	4,680	46.60	23.30	46.10	23.05	45.60	22.80	45.10	22.55	44.60	22.30	44.10	22.05	43.60	21.80	43.10	21.55	42.60	21.30
4,680	4,720	47.00	23.50	46.50	23.25	46.00	23.00	45.50	22.75	45.00	22.50	44.50	22.25	44.00	22.00	43.50	21.75	43.00	21.50
4,720	4,760	47.40	23.70	46.90	23.45	46.40	23.20	45.90	22.95	45.40	22.70	44.90	22.45	44.40	22.20	43.90	21.95	43.40	21.70
4,760	4,800	47.80	23.90	47.30	23.65	46.80	23.40	46.30	23.15	45.80	22.90	45.30	22.65	44.80	22.40	44.30	22.15	43.80	21.90
4,800	4,840	48.20	24.10	47.70	23.85	47.20	23.60	46.70	23.35	46.20	23.10	45.70	22.85	45.20	22.60	44.70	22.35	44.20	22.10
4,840	4,880	48.60	24.30	48.10	24.05	47.60	23.80	47.10	23.55	46.60	23.30	46.10	23.05	45.60	22.80	45.10	22.55	44.60	22.30
4,880	4,920	49.00	24.50	48.50	24.25	48.00	24.00	47.50	23.75	47.00	23.50	46.50	23.25	46.00	23.00	45.50	22.75	45.00	22.50
4,920	4,960	49.40	24.70	48.90	24.45	48.40	24.20	47.90	23.95	47.40	23.70	46.90	23.45	46.40	23.20	45.90	22.95	45.40	22.70
4,960	5,000	49.80	24.90	49.30	24.65	48.80	24.40	48.30	24.15	47.80	23.90	47.30	23.65	46.80	23.40	46.30	23.15	45.80	22.90
5,000	5,040	50.20	25.10	49.70	24.85	49.20	24.60	48.70	24.35	48.20	24.10	47.70	23.85	47.20	23.60	46.70	23.35	46.20	23.10
5,040	5,080	50.60	25.30	50.10	25.05	49.60	24.80	49.10	24.55	48.60	24.30	48.10	24.05	47.60	23.80	47.10	23.55	46.60	23.30
5,080	5,120	51.00	25.50	50.50	25.25	50.00	25.00	49.50	24.75	49.00	24.50	48.50	24.25	48.00	24.00	47.50	23.75	47.00	23.50
5,120	5,160	51.40	25.70	50.90	25.45	50.40	25.20	49.90	24.95	49.40	24.70	48.90	24.45	48.40	24.20	47.90	23.95	47.40	23.70
5,160	5,200	51.80	25.90	51.30	25.65	50.80	25.40	50.30	25.15	49.80	24.90	49.30	24.65	48.80	24.40	48.30	24.15	47.80	23.90
5,200	5,240	52.20	26.10	51.70	25.85	51.20	25.60	50.70	25.35	50.20	25.10	49.70	24.85	49.20	24.60	48.70	24.35	48.20	24.10
5,240	5,280	52.60	26.30	52.10	26.05	51.60	25.80	51.10	25.55	50.60	25.30	50.10	25.05	49.60	24.80	49.10	24.55	48.60	24.30
5,280	5,320	53.00	26.50	52.50	26.25	52.00	26.00	51.50	25.75	51.00	25.50	50.50	25.25	50.00	25.00	49.50	24.75	49.00	24.50
5,320	5,360	53.40	26.70	52.90	26.45	52.40	26.20	51.90	25.95	51.40	25.70	50.90	25.45	50.40	25.20	49.90	24.95	49.40	24.70
5,360	5,400	53.80	26.90	53.30	26.65	52.80	26.40	52.30	26.15	51.80	25.90	51.30	25.65	50.80	25.40	50.30	25.15	49.80	24.90
5,400	5,440	54.20	27.10	53.70	26.85	53.20	26.60	52.70	26.35	52.20	26.10	51.70	25.85	51.20	25.60	50.70	25.35	50.20	25.10
5,440	5,480	54.60	27.30	54.10	27.05	53.60	26.80	53.10	26.55	52.60	26.30	52.10	26.05	51.60	25.80	51.10	25.55	50.60	25.30
5,480	5,520	55.00	27.50	54.50	27.25	54.00	27.00	53.50	26.75	53.00	26.50	52.50	26.25	52.00	26.00	51.50	25.75	51.00	25.50
5,520	5,560	55.40	27.70	54.90	27.45	54.40	27.20	53.90	26.95	53.40	26.70	52.90	26.45	52.40	26.20	51.90	25.95	51.40	25.70
5,560	5,600	55.80	27.90	55.30	27.65	54.80	27.40	54.30	27.15	53.80	26.90	53.30	26.65	52.80	26.40	52.30	26.15	51.80	25.90
5,600	5,640	56.20	28.10	55.70	27.85	55.20	27.60	54.70	27.35	54.20	27.10	53.70	26.85	53.20	26.60	52.70	26.35	52.20	26.10
5,640	5,680	56.60	28.30	56.10	28.05	55.60	27.80	55.10	27.55	54.60	27.30	54.10	27.05	53.60	26.80	53.10	26.55	52.60	26.30
5,680	5,720	57.00	28.50	56.50	28.25	56.00	28.00	55.50	27.75	55.00	27.50	54.50	27.25	54.00	27.00	53.50	26.75	53.00	26.50
5,720	5,760	57.40	28.70	56.90	28.45	56.40	28.20	55.90	27.95	55.40	27.70	54.90	27.45	54.40	27.20	53.90	26.95	53.40	26.70
5,760	5,800	57.80	28.90	57.30	28.65	56.80	28.40	56.30	28.15	55.80	27.90	55.30	27.65	54.80	27.40	54.30	27.15	53.80	26.90
5,800	5,840	58.20	29.10	57.70	28.85	57.20	28.60	56.70	28.35	56.20	28.10	55.70	27.85	55.20	27.60	54.70	27.35	54.20	27.10
5,840	5,880	58.60	29.30	58.10	29.05	57.60	28.80	57.10	28.55	56.60	28.30	56.10	28.05	55.60	27.80	55.10	27.55	54.60	27.30
5,880	5,920	59.00	29.50	58.50	29.25	58.00	29.00	57.50	28.75	57.00	28.50	56.50	28.25	56.00	28.00	55.50	27.75	55.00	27.50
5,920	5,960	59.40	29.70	58.90	29.45	58.40	29.20	57.90	28.95	57.40	28.70	56.90	28.45	56.40	28.20	55.90	27.95	55.40	27.70
5,960	6,000	59.80	29.90	59.30	29.65	58.80	29.40	58.30	29.15	57.80	28.90	57.30	28.65	56.80	28.40	56.30	28.15	55.80	27.90
6,000	6,040	60.20	30.10	59.70	29.85	59.20	29.60	58.70	29.35	58.20	29.10	57.70	28.85	57.20	28.60	56.70	28.35	56.20	28.10
6,040	6,080	60.60	30.30	60.10	30.05	59.60	29.80	59.10	29.55	58.60	29.30	58.10	29.05	57.60	28.80	57.10	28.55	56.60	28.30
6,080	6,120	61.00	30.50	60.50	30.25	60.00	30.00	59.50	29.75	59.00	29.50	58.50	29.25	58.00	29.00	57.50	28.75	57.00	28.50
6,120	6,160	61.40	30.70	60.90	30.45	60.40	30.20	59.90	29.95	59.40	29.70	58.90	29.45	58.40	29.20	57.90	28.95	57.40	28.70
6,160	6,200	61.80	30.90	61.30	30.65	60.80	30.40	60.30	30.15	59.80	29.90	59.30	29.65	58.80	29.40	58.30	29.15	57.80	28.90
6,200	6,240	62.20	31.10	61.70	30.85	61.20	30.60	60.70	30.35	60.20	30.10	59.70	29.85	59.20	29.60	58.70	29.35	58.20	29.10
6,240	6,280	62.60	31.30	62.10	31.05	61.60	30.80	61.10	30.55	60.60	30.30	60.10	30.05	59.60	29.80	59.10	29.55	58.60	29.30
6,280	6,320	63.00	31.50	62.50	31.25	62.00	31.00	61.50	30.75	61.00	30.50	60.50	30.25	60.00	30.00	59.50	29.75	59.00	29.50
6,320	6,360	63.40	31.70	62.90	31.45	62.40	31.20	61.90	30.95	61.40	30.70	60.90	30.45	60.40	30.20	59.90	29.95	59.40	29.70
6,360	6,400	63.80	31.90	63.30	31.65	62.80	31.40	62.30	31.15	61.80	30.90	61.30	30.65	60.80	30.40	60.30	30.15	59.80	29.90
6,400	6,440	64.20	32.10	63.70	31.85	63.20	31.60	62.70	31.35	62.20	31.10	61.70	30.85	61.20	30.60	60.70	30.35	60.20	30.10
6,440	6,480	64.60	32.30	64.10	32.05	63.60	31.80	63.10	31.55	62.60	31.30	62.10	31.05	61.60	30.80	61.10	30.55	60.60	30.30
6,480	6,520	65.00	32.50	64.50	32.25	64.00	32.00	63.50	31.75	63.00	31.50	62.50	31.25	62.00	31.00	61.50	30.75	61.00	30.50
6,520	6,560	65.40	32.70	64.90	32.45	64.40	32.20	63.90	31.95	63.40	31.70	62.90	31.45	62.40	31.20	61.90	30.95	61.40	30.70
6,560	6,600	65.80	32.90	65.30	32.65	64.80	32.40	64.30	32.15	63.80	31.90								

**LAPEER INCOME TAX WITHHOLDING TABLES**  
**PER DIEM PAYROLL PERIOD**  
**THE RESIDENT (R) TAX RATE IS 1.0% AND THE NONRESIDENT (NR) TAX RATE IS 0.50%**

IF THE WAGES ARE:		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																	
AT LEAST	BUT LESS THAN	0		1		2		3		4		5		6		7		8	
		R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%	R 1.00%	NR 0.50%
0	8	0.04	0.02	0.02	0.01	0.01	0.00												
8	16	0.12	0.06	0.10	0.05	0.09	0.04	0.07	0.04	0.05	0.03	0.04	0.02	0.02	0.01	0.01	0.00		
16	24	0.20	0.10	0.18	0.09	0.17	0.08	0.15	0.08	0.13	0.07	0.12	0.06	0.10	0.05	0.09	0.04	0.07	0.03
24	32	0.28	0.14	0.26	0.13	0.25	0.12	0.23	0.12	0.21	0.11	0.20	0.10	0.18	0.09	0.17	0.08	0.15	0.07
32	40	0.36	0.18	0.34	0.17	0.33	0.16	0.31	0.16	0.29	0.15	0.28	0.14	0.26	0.13	0.25	0.12	0.23	0.11
40	48	0.44	0.22	0.42	0.21	0.41	0.20	0.39	0.20	0.37	0.19	0.36	0.18	0.34	0.17	0.33	0.16	0.31	0.15
48	56	0.52	0.26	0.50	0.25	0.49	0.24	0.47	0.24	0.45	0.23	0.44	0.22	0.42	0.21	0.41	0.20	0.39	0.19
56	64	0.60	0.30	0.58	0.29	0.57	0.28	0.55	0.28	0.53	0.27	0.52	0.26	0.50	0.25	0.49	0.24	0.47	0.23
64	72	0.68	0.34	0.66	0.33	0.65	0.32	0.63	0.32	0.61	0.31	0.60	0.30	0.58	0.29	0.57	0.28	0.55	0.27
72	80	0.76	0.38	0.74	0.37	0.73	0.36	0.71	0.36	0.69	0.35	0.68	0.34	0.66	0.33	0.65	0.32	0.63	0.31
80	88	0.84	0.42	0.82	0.41	0.81	0.40	0.79	0.40	0.77	0.39	0.76	0.38	0.74	0.37	0.73	0.36	0.71	0.35
88	96	0.92	0.46	0.90	0.45	0.89	0.44	0.87	0.44	0.85	0.43	0.84	0.42	0.82	0.41	0.81	0.40	0.79	0.39
96	104	1.00	0.50	0.98	0.49	0.97	0.48	0.95	0.48	0.93	0.47	0.92	0.46	0.90	0.45	0.89	0.44	0.87	0.43
104	112	1.08	0.54	1.06	0.53	1.05	0.52	1.03	0.52	1.01	0.51	1.00	0.50	0.98	0.49	0.97	0.48	0.95	0.47
112	120	1.16	0.58	1.14	0.57	1.13	0.56	1.11	0.56	1.09	0.55	1.08	0.54	1.06	0.53	1.05	0.52	1.03	0.51
120	128	1.24	0.62	1.22	0.61	1.21	0.60	1.19	0.60	1.17	0.59	1.16	0.58	1.14	0.57	1.13	0.56	1.11	0.55
128	136	1.32	0.66	1.30	0.65	1.29	0.64	1.27	0.64	1.25	0.63	1.24	0.62	1.22	0.61	1.21	0.60	1.19	0.59
136	144	1.40	0.70	1.38	0.69	1.37	0.68	1.35	0.68	1.33	0.67	1.32	0.66	1.30	0.65	1.29	0.64	1.27	0.63
144	152	1.48	0.74	1.46	0.73	1.45	0.72	1.43	0.72	1.41	0.71	1.40	0.70	1.38	0.69	1.37	0.68	1.35	0.67
152	160	1.56	0.78	1.54	0.77	1.53	0.76	1.51	0.76	1.49	0.75	1.48	0.74	1.46	0.73	1.45	0.72	1.43	0.71
160	168	1.64	0.82	1.62	0.81	1.61	0.80	1.59	0.80	1.57	0.79	1.56	0.78	1.54	0.77	1.53	0.76	1.51	0.75
168	176	1.72	0.86	1.70	0.85	1.69	0.84	1.67	0.84	1.65	0.83	1.64	0.82	1.62	0.81	1.61	0.80	1.59	0.79
176	184	1.80	0.90	1.78	0.89	1.77	0.88	1.75	0.88	1.73	0.87	1.72	0.86	1.70	0.85	1.69	0.84	1.67	0.83
184	192	1.88	0.94	1.86	0.93	1.85	0.92	1.83	0.92	1.81	0.91	1.80	0.90	1.78	0.89	1.77	0.88	1.75	0.87
192	200	1.96	0.98	1.94	0.97	1.93	0.96	1.91	0.96	1.89	0.95	1.88	0.94	1.86	0.93	1.85	0.92	1.83	0.91
200	208	2.04	1.02	2.02	1.01	2.01	1.00	1.99	1.00	1.97	0.99	1.96	0.98	1.94	0.97	1.93	0.96	1.91	0.95
208	216	2.12	1.06	2.10	1.05	2.09	1.04	2.07	1.04	2.05	1.03	2.04	1.02	2.02	1.01	2.01	1.00	1.99	0.99
216	224	2.20	1.10	2.18	1.09	2.17	1.08	2.15	1.08	2.13	1.07	2.12	1.06	2.10	1.05	2.09	1.04	2.07	1.03
224	232	2.28	1.14	2.26	1.13	2.25	1.12	2.23	1.12	2.21	1.11	2.20	1.10	2.18	1.09	2.17	1.08	2.15	1.07
232	240	2.36	1.18	2.34	1.17	2.33	1.16	2.31	1.16	2.29	1.15	2.28	1.14	2.26	1.13	2.25	1.12	2.23	1.11
240	248	2.44	1.22	2.42	1.21	2.41	1.20	2.39	1.20	2.37	1.19	2.36	1.18	2.34	1.17	2.33	1.16	2.31	1.15
248	256	2.52	1.26	2.50	1.25	2.49	1.24	2.47	1.24	2.45	1.23	2.44	1.22	2.42	1.21	2.41	1.20	2.39	1.19
256	264	2.60	1.30	2.58	1.29	2.57	1.28	2.55	1.28	2.53	1.27	2.52	1.26	2.50	1.25	2.49	1.24	2.47	1.23
264	272	2.68	1.34	2.66	1.33	2.65	1.32	2.63	1.32	2.61	1.31	2.60	1.30	2.58	1.29	2.57	1.28	2.55	1.27
272	280	2.76	1.38	2.74	1.37	2.73	1.36	2.71	1.36	2.69	1.35	2.68	1.34	2.66	1.33	2.65	1.32	2.63	1.31
280	288	2.84	1.42	2.82	1.41	2.81	1.40	2.79	1.40	2.77	1.39	2.76	1.38	2.74	1.37	2.73	1.36	2.71	1.35
288	296	2.92	1.46	2.90	1.45	2.89	1.44	2.87	1.44	2.85	1.43	2.84	1.42	2.82	1.41	2.81	1.40	2.79	1.39
296	304	3.00	1.50	2.98	1.49	2.97	1.48	2.95	1.48	2.93	1.47	2.92	1.46	2.90	1.45	2.89	1.44	2.87	1.43
304	312	3.08	1.54	3.06	1.53	3.05	1.52	3.03	1.52	3.01	1.51	3.00	1.50	2.98	1.49	2.97	1.48	2.95	1.47
312	320	3.16	1.58	3.14	1.57	3.13	1.56	3.11	1.56	3.09	1.55	3.08	1.54	3.06	1.53	3.05	1.52	3.03	1.51
320	328	3.24	1.62	3.22	1.61	3.21	1.60	3.19	1.60	3.17	1.59	3.16	1.58	3.14	1.57	3.13	1.56	3.11	1.55
328	336	3.32	1.66	3.30	1.65	3.29	1.64	3.27	1.64	3.25	1.63	3.24	1.62	3.22	1.61	3.21	1.60	3.19	1.59
336	344	3.40	1.70	3.38	1.69	3.37	1.68	3.35	1.68	3.33	1.67	3.32	1.66	3.30	1.65	3.29	1.64	3.27	1.63
344	352	3.48	1.74	3.46	1.73	3.45	1.72	3.43	1.72	3.41	1.71	3.40	1.70	3.38	1.69	3.37	1.68	3.35	1.67
352	360	3.56	1.78	3.54	1.77	3.53	1.76	3.51	1.76	3.49	1.75	3.48	1.74	3.46	1.73	3.45	1.72	3.43	1.71
360	368	3.64	1.82	3.62	1.81	3.61	1.80	3.59	1.80	3.57	1.79	3.56	1.78	3.54	1.77	3.53	1.76	3.51	1.75
368	376	3.72	1.86	3.70	1.85	3.68	1.84	3.67	1.84	3.65	1.83	3.64	1.82	3.62	1.81	3.61	1.80	3.59	1.79
376	384	3.80	1.90	3.78	1.89	3.77	1.88	3.75	1.88	3.73	1.87	3.72	1.86	3.70	1.85	3.69	1.84	3.67	1.83
384	392	3.88	1.94	3.86	1.93	3.85	1.92	3.83	1.92	3.81	1.91	3.80	1.90	3.78	1.89	3.77	1.88	3.75	1.87
392	400	3.96	1.98	3.94	1.97	3.93	1.96	3.91	1.96	3.89	1.95	3.88	1.94	3.86	1.93	3.85	1.92	3.83	1.91
400	408	4.04	2.02	4.02	2.01	4.01	2.00	3.99	2.00	3.97	1.99	3.96	1.98	3.94	1.97	3.93	1.96	3.91	1.95
408	416	4.12	2.06	4.10	2.05	4.09	2.04	4.07	2.04	4.05	2.03	4.04	2.02	4.02	2.01	4.01	2.00	3.99	1.99
416	424	4.20	2.10	4.18	2.09	4.17	2.08	4.15	2.08	4.13	2.07	4.12	2.06	4.10	2.05	4.09	2.04	4.07	2.03
424	432	4.28	2.14	4.26	2.13	4.25	2.12	4.23	2.12	4.21	2.11	4.20	2.10	4.18	2.09	4.17	2.08	4.15	2.07

432 AND OVER

	4.32	2.16	4.30	2.15	4.29	2.14	4.27	2.14	4
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