

## **LAPEER MICHIGAN WITHHOLDING TAX GUIDE**

### **WHO MUST WITHHOLD**

Every employer who: has a location in the city; is doing business in the city even though the employer has no location in the city; is required to withhold.

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 Lapeer. Even though it has no 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 the following employees: any employees living inside the city, regardless of where they work, need to have one percent (1%) withheld; any employees that live outside of the city limits need to have one half a percent (1/2%) withheld from their wages that were earned inside of the city limits; and, employees that work and live outside of the city limits do not need local tax withheld from their wages, because their income is not taxable.

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 an Employer's Withholding Registration that is furnished by the City. Enter the following information:

- 1) Complete name and Federal I.D. number 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.

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.

### **Send a completed registration form to:**

Lapeer Income Tax Department  
576 Liberty Park  
Lapeer MI 48446

### **FROM WHOM TO WITHHOLD**

Employers are required to withhold from the following employees:

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

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

### **LW-4 FORMS REQUIRED**

To determine each employee's place of residence and predominant place of employment you must have each employee fill out an Employee's Withholding Certificate, Form LW-4. Only one Form LW-4 is required for each employee. The employee may be subject to withholding for two cities but will complete one LW-4.

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 from you. 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 Lapeer may obtain any quantity of LW-4 forms as needed from the city free of charge.

Employers requiring additional quantities too large for mailing will be requested to pick them up at City Hall.

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 Lapeer income tax be withheld from all compensation (salaries, wages, commissions, bonuses, etc.) for services rendered or work performed by Lapeer residents, no matter where the services or work has been 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 for the nonresident.

Vacation, holiday, sick pay and bonus pay to nonresidents who perform part but not all of the work or services in 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 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, payment to a nonresident employee for work or services performed in Lapeer, if the predominant place of employment is not Lapeer;
- 3) Payment to a nonresident employee for work or services rendered outside the city;
- 4) Pensions and annuities, workmen's compensation and similar benefits;
- 5) 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;
- 6) 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. They are required to file an annual return to report such income. This would apply to both Lapeer residents and nonresidents.

**INCOME TAX WITHHOLDING RATES**

The Lapeer income tax rate on residents is 1.0% (multiply by .01)

The Lapeer income tax rate on nonresidents is .5% (multiply by .005)

**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 \$600.00 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

Exemptions are allowed for the employee and spouse. Additional exemptions are allowed if either the employee or spouse is 65 or over, blind, or disabled (this is different from the federal rule). 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 applicable federal rules.

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. 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. The withholding tax tables follow these instructions.

For bonuses or other taxable earnings paid in addition to regular payroll, do not adjust for exemptions. Withhold the correct tax percentage from the entire amount.

**COMPUTER PREPARATION OF PAYROLL**

Since hardware and software used to compute tax vary, it is impossible to give an actual program with which to compute Lapeer withholding. The following is a description of the most common method used to prepare payroll by computer.

- 1) Multiply gross earnings by the percent earned in Lapeer (100% for residents).
- 2) Multiply number of exemptions by the appropriate exemption value:
 

Weekly	\$11.54
Bi-Weekly	\$23.08
Semi-Monthly	\$25.00
Monthly	\$50.00
Per Diem	\$1.64
- 3) Subtract the result of Step 2 from the result of Step 1.
- 4) Multiply the result from step 3 by:
  - A. 1.0% for residents; or
  - B. 0.50% for nonresidents.

**NONRESIDENTS – PREDOMINANT PLACE OF EMPLOYMENT**

Nonresidents of Lapeer are subject to withholding only if 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, Lapeer is a nonresident's predominant place of employment if:

- 1) The nonresident employee earns a greater percentage of compensation in 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 Lapeer, the employer may withhold separately for both 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 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 of Lapeer return.

**PAYING THE TAX WITHHELD**

Each calendar year registered employers are mailed deposit forms pre-printed with the name, address, payroll period, and federal identification number of the employer as it appears in our records. The pre-printed forms must be used whenever possible. If the pre-printed data is incorrect, mark through the errors. Then write in the correct information. Always be sure the correct withholding period is entered on the deposit form.

## FORM L-941, EMPLOYER'S QUARTERLY RETURN

Each employer must file Form L-941 for each calendar quarter. 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.

### SEND ALL DEPOSITS DIRECTLY TO:

Lapeer City Income Tax  
576 Liberty Park  
Lapeer, MI 48446

### MAKE CHECKS PAYABLE TO:

Lapeer City Treasurer

## DUE DATES

Each withholding deposit is due on the last day of the month following the calendar period withheld.

## 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 Income Tax Department of the error.

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

## ANNUAL REPORTS

An annual report must be made on federal form W-2 or Lapeer form LW-2 for each employee subject to 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 the employee for the year even if the total wages did not have Lapeer tax withheld.
- 4) The total Lapeer tax withheld for the year. The amount of tax withheld must be clearly labeled as being Lapeer tax withheld, and the label must be in the appropriate box on the withholding statement. Failure to properly and clearly label the Lapeer tax withheld makes the form unacceptable. Improperly labeled forms do not satisfy the withholding tax reporting requirements of the Lapeer Income Tax Ordinance, and will not be accepted as the basis for a refund when attached to an individual city income tax return.

Lapeer will furnish LW-2 forms. They may be obtained from the 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 by the employer, and one is submitted by the employee with the employee's annual Lapeer Income tax return.

An annual reconciliation, form LW-3 must accompany the W-2 or LW-2 forms when they are filed with the City. These will be mailed to registered employers about January 15 of each year.

If an employer wishes to submit a listing or magnetic media to Lapeer, in lieu of W-2's or LW-2's, prior permission must be obtained from the City Income Tax Department.

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

## ANY FURTHER QUESTIONS

The City Commission has adopted Rules and Regulations that 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.

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

Questions and requests for forms should be addressed to City Income Tax Department 576 Liberty Park, Lapeer, MI 48446. The 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:																	
AT LEAST	BUT LESS THAN	0		1		2		3		4		5		6		7		8	
		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	0.06	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	0.93	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	0.46	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	0.79	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	0.96	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	1.69	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	0.99	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	2.19	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	2.69	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	2.79	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	3.36	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	4.99	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

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%
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	5.06	2.53	4.94	2.47	4.83	2.41
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	2.89	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	3.69	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	3.79	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	8.46	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	9.06	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	10.06	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	10.46	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	10.56	5.28	10.44	5.22	10.33	5.16
1,130	1,140	11.35	5.68	11.23	5.62	11.12	5.56	11.00	5.50	10.89	5.44	10.77	5.39	10.66	5.33	10.54	5.27	10.43	5.21

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: AT LEAST BUT LESS THAN		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																	
		0		1		2		3		4		5		6		7		8	
		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
		1.00%	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%
1,140	1,150	11.45	5.73	11.33	5.67	11.22	5.61	11.10	5.55	10.99	5.49	10.87	5.44	10.76	5.38	10.64	5.32	10.53	5.26
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	5.94	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	12.36	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	13.96	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	14.06	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	14.16	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	7.98	15.84	7.92	15.73	7.86
1,670 AND OVER		16.75	8.38	16.63	8.32	16.52	8.26	16.40	8.20	16.29	8.14	16.17	8.09	16.06	8.03	15.94	7.97	15.83	7.91

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:																	
AT LEAST	BUT LESS THAN	0		1		2		3		4		5		6		7		8	
		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	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

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:																	
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%
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
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	11.90	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	10.95	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	12.90	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	21.04	10.52	20.81	10.40	20.58	10.29	20.35	10.17	20.12	10.06	19.88	9.94	19.65	9.83
2,160	2,180	21.70	10.85	21.47	10.73	21.24	10.62	21.01	10.50	20.78	10.39	20.55	10.27	20.32	10.16	20.08	10.04	19.85	9.93
2,180	2,200	21.90	10.95	21.67	10.83	21.44	10.72	21.21	10.60	20.98	10.49	20.75	10.37	20.52	10.26	20.28	10.14	20.05	10.03
2,200	2,220	22.10	11.05	21.87	10.93	21.64	10.82	21.41	10.70	21.18	10.59	20.95	10.47	20.72	10.36	20.48	10.24	20.25	10.13
2,220	2,240	22.30	11.15	22.07	11.03	21.84	10.92	21.61	10.80	21.38	10.69	21.15	10.57	20.92	10.46	20.68	10.34	20.45	10.23
2,240	2,260	22.50	11.25	22.27	11.13	22.04	11.02	21.81	10.90	21.58	10.79	21.35	10.67	21.12	10.56	20.88	10.44	20.65	10.33
2,260	2,280	22.70	11.35	22.47	11.23	22.24	11.12	22.01	11.00	21.78	10.89	21.55	10.77	21.32	10.66	21.08	10.54	20.85	10.43

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:																	
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%
2,280	2,300	22.90	11.45	22.67	11.33	22.44	11.22	22.21	11.10	21.98	10.99	21.75	10.87	21.52	10.76	21.28	10.64	21.05	10.53
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	10.93
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	14.97	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	32.44	16.22	32.21	16.10	31.98	15.99	31.75	15.87	31.52	15.76	31.28	15.64	31.05	15.53
3,300	3,320	33.10	16.55	32.87	16.43	32.64	16.32	32.41	16.20	32.18	16.09	31.95	15.97	31.72	15.86	31.48	15.74	31.25	15.63
3,320	3,340	33.30	16.65	33.07	16.53	32.84	16.42	32.61	16.30	32.38	16.19	32.15	16.07	31.92	15.96	31.68	15.84	31.45	15.73
3,340 AND OVER		33.40	16.70	33.17	16.58	32.94	16.47	32.71	16.35	32.48	16.24	32.25	16.12	32.02	16.01	31.78	15.89	31.55	15.78

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	0		1		2		3		4		5		6		7		8	
		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	22	0.11	0.06																
22	44	0.33	0.17	0.08	0.04														
44	66	0.55	0.28	0.30	0.15	0.05	0.03												
66	88	0.77	0.39	0.52	0.26	0.27	0.14	0.02	0.01										
88	110	0.99	0.50	0.74	0.37	0.49	0.25	0.24	0.12										
110	132	1.21	0.61	0.96	0.48	0.71	0.36	0.46	0.23	0.21	0.11								
132	154	1.43	0.72	1.18	0.59	0.93	0.47	0.68	0.34	0.43	0.22	0.18	0.09						
154	176	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				
176	198	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		
198	220	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
220	242	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
242	264	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
264	286	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
286	308	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
308	330	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
330	352	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	0.96	1.66	0.83	1.41	0.71
352	374	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
374	396	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
396	418	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
418	440	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
440	462	4.51	2.26	4.26	2.13	4.01	2.01	3.76	1.88	3.51	1.76	3.26	1.63	3.01	1.51	2.76	1.38	2.51	1.26
462	484	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
484	506	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
506	528	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
528	550	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
550	572	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
572	594	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
594	616	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
616	638	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
638	660	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
660	682	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	4.96	2.48	4.71	2.36
682	704	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
704	726	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
726	748	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
748	770	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
770	792	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
792	814	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
814	836	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
836	858	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
858	880	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
880	902	8.91	4.46	8.66	4.33	8.41	4.21	8.16	4.08	7.91	3.96	7.66	3.83	7.41	3.71	7.16	3.58	6.91	3.46
902	924	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
924	946	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
946	968	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
968	990	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
990	1,012	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
1,012	1,034	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
1,034	1,056	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
1,056	1,078	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
1,078	1,100	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
1,100	1,122	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	4.68	9.11	4.56
1,122	1,144	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
1,144	1,166	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
1,166	1,188	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
1,188	1,210	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
1,210	1,232	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
1,232	1,254	12.43	6.22	12.18	6.09	11.93	5.97	11.68	5.84	11.43	5.72	11.18	5.59	10.93	5.47	10.68	5.34	10.43	5.22

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	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%
1,254	1,276	12.65	6.33	12.40	6.20	12.15	6.08	11.90	5.95	11.65	5.83	11.40	5.70	11.15	5.58	10.90	5.45	10.65	5.33
1,276	1,298	12.87	6.44	12.62	6.31	12.37	6.19	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	5.89	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	13.29	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	8.06	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	15.93	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	19.66	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	22.34	11.17	22.09	11.05
2,420	2,442	24.31	12.16	24.06	12.03	23.81	11.91	23.56	11.78	23.31	11.66	23.06	11.53	22.81	11.41	22.56	11.28	22.31	11.16
2,442	2,464	24.53	12.27	24.28	12.14	24.03	12.02	23.78	11.89	23.53	11.77	23.28	11.64	23.03	11.52	22.78	11.39	22.53	11.27
2,464	2,486	24.75	12.38	24.50	12.25	24.25	12.13	24.00	12.00	23.75	11.88	23.50	11.75	23.25	11.63	23.00	11.50	22.75	11.38
2,486	2,508	24.97	12.49	24.72	12.36	24.47	12.24	24.22	12.11	23.97	11.99	23.72	11.86	23.47	11.74	23.22	11.61	22.97	11.49

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	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%
2,508	2,530	25.19	12.60	24.94	12.47	24.69	12.35	24.44	12.22	24.19	12.10	23.94	11.97	23.69	11.85	23.44	11.72	23.19	11.60
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	29.00	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	31.26	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	15.98	31.70	15.85	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	31.89	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	33.93	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	33.97	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	17.47	34.69	17.35	34.44	17.22	34.19	17.10
3,630	3,652	36.41	18.21	36.16	18.08	35.91	17.96	35.66	17.83	35.41	17.71	35.16	17.58	34.91	17.46	34.66	17.33	34.41	17.21
3,652	3,674	36.63	18.32	36.38	18.19	36.13	18.07	35.88	17.94	35.63	17.82	35.38	17.69	35.13	17.57	34.88	17.44	34.63	17.32
3,674 AND OVER		36.74	18.37	36.49	18.25	36.24	18.12	35.99	18.00	35.74	17.87	35.49	17.75	35.24	17.62	34.99	17.50	34.74	17.37

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:																			
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	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	17.80	8.90		
2,200	2,240	22.20	11.10	21.70	10.85	21.20	10.60	20.70	10.35	20.20	10.10	19.70	9.85	19.20	9.60	18.70	9.35	18.20	9.10		
2,240	2,280	22.60	11.30	22.10	11.05	21.60	10.80	21.10	10.55	20.60	10.30	20.10	10.05	19.60	9.80	19.10	9.55	18.60	9.30		

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 BUT LESS THAN		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																			
		0		1		2		3		4		5		6		7		8			
		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	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%	1.00%	0.50%
2,280	2,320	23.00	11.50	22.50	11.25	22.00	11.00	21.50	10.75	21.00	10.50	20.50	10.25	20.00	10.00	19.50	9.75	19.00	9.50		
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	16.95	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	40.50	20.25	40.00	20.00	39.50	19.75	39.00	19.50		
4,320	4,360	43.40	21.70	42.90	21.45	42.40	21.20	41.90	20.95	41.40	20.70	40.90	20.45	40.40	20.20	39.90	19.95	39.40	19.70		
4,360	4,400	43.80	21.90	43.30	21.65	42.80	21.40	42.30	21.15	41.80	20.90	41.30	20.65	40.80	20.40	40.30	20.15	39.80	19.90		
4,400	4,440	44.20	22.10	43.70	21.85	43.20	21.60	42.70	21.35	42.20	21.10	41.70	20.85	41.20	20.60	40.70	20.35	40.20	20.10		
4,440	4,480	44.60	22.30	44.10	22.05	43.60	21.80	43.10	21.55	42.60	21.30	42.10	21.05	41.60	20.80	41.10	20.55	40.60	20.30		
4,480	4,5																				

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:																			
AT LEAST	BUT LESS THAN	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE:																			
		0		1		2		3		4		5		6		7		8			
		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%		
4,560	4,600	45.80	22.90	45.30	22.65	44.80	22.40	44.30	22.15	43.80	21.90	43.30	21.65	42.80	21.40	42.30	21.15	41.80	20.90		
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	63.30	31.65	62.80	31.40	62.30	31.15	61.80	30.90		
6,600	6,640	66.20	33.10	65.70	32.85	65.20	32.60	64.70	32.35	64.20	32.10	63.70	31.85	63.20	31.60	62.70	31.35	62.20	31.10		
6,640	6,680	66.60	33.30	66.10	33.05	65.60	32.80	65.10	32.55	64.60	32.30	64.10	32.05	63.60	31.80	63.10	31.55	62.60	31.30		
6,680 AND OVER		66.80	33.40	66.30	33.15	65.80	32.90	65.30	32.65	64.80	32.40	64.30	32.15	63.80	31.90	63.30	31.65	62.80	31.40		

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: AT LEAST BUT LESS THAN		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS:																			
		0		1		2		3		4		5		6		7		8			
		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		
		1.00%	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	8	0.04	0.02	0.02	0.01	0.01	0.00	0.04	0.07	0.04	0.05	0.03	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	0.15	0.08	0.13	0.07	0.12	0.06	0.10	0.05	0.09	0.04	0.07	0.03		
16	24	0.20	0.10	0.18	0.09	0.17	0.08	0.23	0.12	0.21	0.11	0.20	0.10	0.18	0.09	0.17	0.08	0.15	0.07		
24	32	0.28	0.14	0.26	0.13	0.25	0.12	0.31	0.16	0.29	0.15	0.28	0.14	0.26	0.13	0.25	0.12	0.23	0.11		
32	40	0.36	0.18	0.34	0.17	0.33	0.16	0.39	0.20	0.37	0.19	0.36	0.18	0.34	0.17	0.33	0.16	0.31	0.15		
40	48	0.44	0.22	0.42	0.21	0.41	0.20	0.47	0.24	0.47	0.24	0.45	0.23	0.44	0.22	0.42	0.21	0.41	0.20		
48	56	0.52	0.26	0.50	0.25	0.49	0.24	0.55	0.28	0.55	0.28	0.53	0.27	0.52	0.26	0.50	0.25	0.49	0.24		
56	64	0.60	0.30	0.58	0.29	0.57	0.28	0.63	0.32	0.63	0.32	0.61	0.31	0.60	0.30	0.58	0.29	0.57	0.28		
64	72	0.68	0.34	0.66	0.33	0.65	0.32	0.71	0.36	0.71	0.36	0.69	0.35	0.68	0.34	0.66	0.33	0.65	0.32		
72	80	0.76	0.38	0.74	0.37	0.73	0.36	0.79	0.40	0.77	0.39	0.76	0.38	0.74	0.37	0.73	0.36	0.71	0.35		
80	88	0.84	0.42	0.82	0.41	0.81	0.40	0.87	0.44	0.87	0.44	0.85	0.43	0.84	0.42	0.82	0.41	0.81	0.40		
88	96	0.92	0.46	0.90	0.45	0.89	0.44	0.95	0.48	0.95	0.48	0.93	0.47	0.92	0.46	0.90	0.45	0.89	0.44		
96	104	1.00	0.50	0.98	0.49	0.97	0.48	1.03	0.52	1.03	0.52	1.01	0.51	1.00	0.50	0.98	0.49	0.97	0.48		
104	112	1.08	0.54	1.06	0.53	1.05	0.52	1.11	0.56	1.11	0.56	1.09	0.55	1.08	0.54	1.06	0.53	1.05	0.52		
112	120	1.16	0.58	1.14	0.57	1.13	0.56	1.19	0.60	1.17	0.59	1.16	0.58	1.14	0.57	1.13	0.56	1.11	0.55		
120	128	1.24	0.62	1.22	0.61	1.21	0.60	1.27	0.64	1.27	0.64	1.25	0.63	1.24	0.62	1.22	0.61	1.21	0.60		
128	136	1.32	0.66	1.30	0.65	1.29	0.64	1.35	0.68	1.35	0.68	1.33	0.67	1.32	0.66	1.30	0.65	1.29	0.64		
136	144	1.40	0.70	1.38	0.69	1.37	0.68	1.43	0.72	1.43	0.72	1.41	0.71	1.40	0.70	1.38	0.69	1.37	0.68		
144	152	1.48	0.74	1.46	0.73	1.45	0.72	1.51	0.76	1.51	0.76	1.49	0.75	1.48	0.74	1.46	0.73	1.45	0.72		
152	160	1.56	0.78	1.54	0.77	1.53	0.76	1.59	0.80	1.57	0.79	1.56	0.78	1.54	0.77	1.53	0.76	1.51	0.75		
160	168	1.64	0.82	1.62	0.81	1.61	0.80	1.67	0.84	1.67	0.84	1.65	0.83	1.64	0.82	1.62	0.81	1.61	0.80		
168	176	1.72	0.86	1.70	0.85	1.69	0.84	1.75	0.88	1.75	0.88	1.73	0.87	1.72	0.86	1.70	0.85	1.69	0.84		
176	184	1.80	0.90	1.78	0.89	1.77	0.88	1.83	0.92	1.83	0.92	1.81	0.91	1.80	0.90	1.78	0.89	1.77	0.88		
184	192	1.88	0.94	1.86	0.93	1.85	0.92	1.91	0.96	1.91	0.96	1.89	0.95	1.88	0.94	1.86	0.93	1.85	0.92		
192	200	1.96	0.98	1.94	0.97	1.93	0.96	1.99	1.00	1.97	0.99	1.96	0.98	1.94	0.97	1.93	0.96	1.91	0.95		
200	208	2.04	1.02	2.02	1.01	2.01	1.00	2.07	1.04	2.07	1.04	2.05	1.03	2.04	1.02	2.02	1.01	2.01	1.00		
208	216	2.12	1.06	2.10	1.05	2.09	1.04	2.15	1.08	2.15	1.08	2.13	1.07	2.12	1.06	2.10	1.05	2.09	1.04		
216	224	2.20	1.10	2.18	1.09	2.17	1.08	2.23	1.12	2.23	1.12	2.21	1.11	2.20	1.10	2.18	1.09	2.17	1.08		
224	232	2.28	1.14	2.26	1.13	2.25	1.12	2.31	1.16	2.31	1.16	2.29	1.15	2.28	1.14	2.26	1.13	2.25	1.12		
232	240	2.36	1.18	2.34	1.17	2.33	1.16	2.39	1.20	2.37	1.19	2.36	1.18	2.34	1.17	2.33	1.16	2.31	1.15		
240	248	2.44	1.22	2.42	1.21	2.41	1.20	2.47	1.24	2.47	1.24	2.45	1.23	2.44	1.22	2.42	1.21	2.41	1.20		
248	256	2.52	1.26	2.50	1.25	2.49	1.24	2.55	1.28	2.55	1.28	2.53	1.27	2.52	1.26	2.50	1.25	2.49	1.24		
256	264	2.60	1.30	2.58	1.29	2.57	1.28	2.63	1.32	2.63	1.32	2.61	1.31	2.60	1.30	2.58	1.29	2.57	1.28		
264	272	2.68	1.34	2.66	1.33	2.65	1.32	2.71	1.36	2.71	1.36	2.69	1.35	2.68	1.34	2.66	1.33	2.65	1.32		
272	280	2.76	1.38	2.74	1.37	2.73	1.36	2.79	1.40	2.77	1.39	2.76	1.38	2.74	1.37	2.73	1.36	2.71	1.35		
280	288	2.84	1.42	2.82	1.41	2.81	1.40	2.87	1.44	2.87	1.44	2.85	1.43	2.84	1.42	2.82	1.41	2.81	1.40		
288	296	2.92	1.46	2.90	1.45	2.89	1.44	2.95	1.48	2.95	1.48	2.93	1.47	2.92	1.46	2.90	1.45	2.89	1.44		
296	304	3.00	1.50	2.98	1.49	2.97	1.48	3.03	1.52	3.03	1.52	3.01	1.51	3.00	1.50	2.98	1.49	2.97	1.48		
304	312	3.08	1.54	3.06	1.53	3.05	1.52	3.11	1.56	3.11	1.56	3.09	1.55	3.08	1.54	3.06	1.53	3.05	1.52		
312	320	3.16	1.58	3.14	1.57	3.13	1.56	3.19	1.60	3.17	1.59	3.16	1.58	3.14	1.57	3.13	1.56	3.11	1.55		
320	328	3.24	1.62	3.22	1.61	3.21	1.60	3.27	1.64	3.27	1.64	3.25	1.63	3.24	1.62	3.22	1.61	3.21	1.60		
328	336	3.32	1.66	3.30	1.65	3.29	1.64	3.35	1.68	3.35	1.68	3.33	1.67	3.32	1.66	3.30	1.65	3.29	1.64		
336	344	3.40	1.70	3.38	1.69	3.37	1.68	3.43	1.72	3.43	1.72	3.41	1.71	3.40	1.70	3.38	1.69	3.37	1.68		
344	352	3.48	1.74	3.46	1.73	3.45	1.72	3.51	1.76	3.51	1.76	3.49	1.75	3.48	1.74	3.46	1.73	3.45	1.72		
352	360	3.56	1.78	3.54	1.77	3.53	1.76	3.59	1.80	3.57	1.79	3.56	1.78	3.54	1.77	3.53	1.76	3.51	1.75		
360	368	3.64	1.82	3.62	1.81	3.61	1.80	3.67	1.84	3.67	1.84	3.65	1.83	3.64	1.82	3.62	1.81	3.61	1.80		
368	376	3.72	1.86	3.70	1.85	3.69	1.84	3.75	1.88	3.75	1.88	3.73	1.87	3.72	1.86	3.70	1.85	3.69	1.84		
376	384	3.80	1.90	3.78	1.89	3.77	1.88	3.83	1.92	3.83	1.92	3.81	1.91	3.80	1.90	3.78	1.89	3.77	1.88		
384	392	3.88	1.94	3.86	1.93	3.85	1.92	3.91	1.96	3.91	1.96	3.89	1.95	3.88	1.94	3.86	1.93	3.85	1.92		
392	400	3.96	1.98	3.94	1.97	3.93	1.96	3.99	2.00	3.97	1.99	3.96	1.98	3.94	1.97	3.93	1.96	3.91	1.95		
400	408	4.04	2.02	4.02	2.01	4.01	2.00	4.07	2.04	4.07	2.04	4.05	2.03	4.04	2.02	4.02	2.01	4.01	2.00		
408	416	4.12	2.06	4.10	2.05	4.09	2.04	4.15	2.08	4.15	2.08	4.13	2.07	4.12	2.06	4.10	2.05	4.09	2.04		
416	424	4.20	2.10	4.18	2.09	4.17	2.08	4.23	2.12	4.23	2.12	4.21	2.11	4.20	2.10	4.18	2.09	4.17	2.08		
424	432	4.28	2.14	4.26	2.13	4.25	2.12	4.31	2.16	4.31	2.16	4.29	2.15	4.28	2.14	4.26	2.13	4.25	2.12		
432 AND OVER		4.32	2.16	4.30	2.15	4.29	2.14	4.35	2.18	4.35	2.18	4.33	2.17	4.32	2.16	4.30	2.15	4.29	2.14		