I. Deduct from gross wages:
   A. Personal Allowance
      (1) $0.00 if zero allowances claimed
      (2) $2,590.00 per personal allowance claimed

   AND

   B. Standard Deduction
      (1) $0.00 if zero allowances claimed
      (2) 10% of gross wages up to $3,820 if claiming 1 or more allowances

II. Balance is taxable income. Use either of the below listed computation tables to figure the tax.

   EXAMPLE:
   Annualize salary: $750 per week, 3 allowances
   $ 750.00 per week  X  52 weeks = $39,000.00 gross wages
   - 7,770.00 personal allowances (3 allowances X $2,590)
   - 3,820.00 standard deduction (minimum of $3,820 or $39,000 X 10%)
   $27,410.00 taxable income

   SUBTRACTION METHOD:
   At least: But less than: Tax withheld:
   $0  $2,620  0.8%
   $2,620  $5,240  3% minus $57.64
   $5,240  $7,860  4% minus $110.04
   $7,860  $10,490  5% minus $188.64
   $10,490  $13,110  6% minus $293.54
   $13,110 and above 7% minus $424.64

   Example using Subtraction Method:
   $27,410.00  X  0.07  = $1,918.70
   - $424.64
   Total to be Withheld: $1,494.06

   ADDITION METHOD:
   At least: But less than: Tax withheld:
   $0  $2,620  0.8%
   $2,620  $5,240  3% X excess over $2,620 + $20.96
   $5,240  $7,860  4% X excess over $5,240 + $99.56
   $7,860  $10,490  5% X excess over $7,860 + $204.36
   $10,490  $13,110  6% X excess over $10,490 + $335.86
   $13,110 and above 7% X excess over $13,110 + $493.06

   Example using Addition Method:
   $27,410.00  - $13,110.00  = $14,300.00
   $14,300.00  X  0.07  = $1,001.00
   + $493.06
   Total to be Withheld: $1,494.06

$1,494.06 DIVIDED BY 52 WEEKS = $28.73 STATE TAX PER WEEK

PROGRAM:

<table>
<thead>
<tr>
<th></th>
<th>YEARLY</th>
<th>MONTHLY</th>
<th>SEMI-MONTHLY</th>
<th>BI-WEEKLY</th>
<th>WEEKLY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount per Allowance</td>
<td>(A) $2,590</td>
<td>$215.83</td>
<td>$107.92</td>
<td>$99.62</td>
<td>$49.81</td>
</tr>
<tr>
<td>Maximum Standard Deduction - No Allowance</td>
<td>(B) $0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Maximum Standard Deduction - One or More Allowances</td>
<td>(C) $3,820</td>
<td>$318.33</td>
<td>$159.17</td>
<td>$146.92</td>
<td>$73.46</td>
</tr>
<tr>
<td>Maximum Tax - 1st Bracket</td>
<td>(D) $20.96</td>
<td>$1.75</td>
<td>$0.87</td>
<td>$0.81</td>
<td>$0.40</td>
</tr>
<tr>
<td>Maximum Tax - 1st and 2nd Bracket</td>
<td>(E) $99.56</td>
<td>$8.30</td>
<td>$4.15</td>
<td>$3.83</td>
<td>$1.91</td>
</tr>
<tr>
<td>Maximum Tax - 1st, 2nd, and 3rd Bracket</td>
<td>(F) $204.36</td>
<td>$17.03</td>
<td>$8.52</td>
<td>$7.86</td>
<td>$3.93</td>
</tr>
<tr>
<td>Maximum Tax - 1st, 2nd, 3rd, and 4th Bracket</td>
<td>(G) $335.86</td>
<td>$27.99</td>
<td>$13.99</td>
<td>$12.92</td>
<td>$6.46</td>
</tr>
<tr>
<td>Maximum Tax - 1st, 2nd, 3rd, 4th, and 5th Bracket</td>
<td>(H) $493.06</td>
<td>$41.09</td>
<td>$20.54</td>
<td>$18.96</td>
<td>$9.48</td>
</tr>
<tr>
<td>Maximum Income Taxable in Each of First Five Brackets</td>
<td>(I) $2,620</td>
<td>$218.33</td>
<td>$109.17</td>
<td>$100.77</td>
<td>$50.38</td>
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</tbody>
</table>