



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue  
1101 4th St SW  
Washington, DC 20024

District of Columbia

# **INCOME TAX WITHHOLDING**

Instructions and Tables

## **2012 FR-230**

### **New Withholding Allowances for the Year 2012**

The tables reflect withholding amounts in dollars and cents.

The District will require withholding at the highest DC income tax rate (8.95%) on distributions from retirement accounts or retirement plans. This is applicable for distributions after December 31, 2011.

The terms "retirement account" or "retirement plan" mean:

- a. A qualified employee plan;
- b. A qualified employee annuity plan;
- c. A defined contribution plan;
- d. A tax sheltered annuity plan;
- e. An individual retirement account;
- f. Any combination of the plans and accounts listed in a through e above; or
- g. Any similarly situated plan as defined by the Internal Revenue Code.

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# INSTRUCTIONS FOR EMPLOYERS OR PAYORS

## DEFINITION OF EMPLOYER AND PAYOR

The term "Employer" means employer as defined in Section 3401(d) of the Internal Revenue Code of 1986, and includes any person, firm or corporation, including organizations which may themselves be exempt from income tax, such as religious organizations, as well as the federal or District Governments and any agency, instrumentality or political subdivision of such governments, employing or using the services of one or more individuals for hire, remuneration or compensation of any kind.

A "Payor" is an individual or other entity paying retirement distributions or other payments subject to DC withholding.

Every employer or payor who is required to withhold DC income tax from the wages or periodic retirement distributions of his/her employees, former employees or payees should have a Federal Employer Identification Number (FEIN) before completing and filing Form FR-500 (Combined Business Tax Registration Application). Mail the completed FR-500 to: Office of Tax and Revenue, PO Box 470, Washington, DC, 20044-0470.

Each employer or payor should have only one FEIN and should keep a record of it. ***This number should be used on all correspondence with the Office of Tax and Revenue (OTR) regarding DC withholding taxes.***

## Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a SSN or FEIN.

- **If you apply for a SSN, it must be a valid number issued by the Social Security Administration (SSA) or the United States Government.** To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213;
- **If you apply for a FEIN, it must be a valid number issued by the Internal Revenue Service (IRS).** To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your dependent's or other non-qualifying person's TINs are missing, incorrect or invalid.

An employer who has acquired the business of another employer may not use the FEIN assigned to the other employer, but must apply for a new number (unless already assigned a number).

The instructions and procedures in this booklet apply to all employers, including agencies of the United States Government.

Federal agencies are required to withhold income taxes from the wages of employees who are DC residents if their regular place of employment is in DC. Federal agencies are also required to withhold DC taxes from DC residents whose regular place of employment is outside the District, if the employee voluntarily agrees to have the DC taxes withheld, and if there is no law or reciprocal agreement at the place of such employment which already requires withholding on nonresident federal employees.

Employers or payors are required to notify OTR in writing if they intend to:

1. Go out of business;
2. Change their address;
3. Change their entity name; or
4. Change their ownership or structure.

## EMPLOYER RESPONSIBILITIES

1. Immediately, upon receipt of this booklet, apply for your FEIN if you do not already have a number.
2. When a DC resident starts in your employ, you should receive a DC Withholding Allowance Certificate, DC Form D-4 from that employee. If a DC RESIDENT EMPLOYEE fails to furnish a certificate, the employer is required to withhold DC income tax as if the employee had not claimed any withholding allowances. An employer or payor is required to withhold DC income tax from all DC resident employees or payees even if not required to withhold federal income tax from certain employees or payees who certify that they have no federal income tax liability because of minimal taxable income. An employer or payor shall base withholding for an employee or payee on zero withholding exemptions if the mayor notifies an employer or payor that 1) the employee or payee has an unpaid tax liability; 2) the employee or payee failed to file DC income taxes; or 3) the employee or payee is subject to a tax refund interception request. If the three conditions do not apply, the employer or payor may apply to the Mayor to authorize an increase in the number of withholding exemptions to the level at which they would not have resulted in an underpayment of the taxpayer's most recent income tax return.

**DC RESIDENT EMPLOYEE** includes individuals who are receiving wages and who have a place of abode or who are residing or domiciled in DC at the time the income tax is required to be withheld.

**DC RESIDENT PAYEE** includes individuals who are receiving distributions from any form of retirement plan or account and who have a place of abode or who are residing or domiciling in the District at the time the distribution is made.

3. DC income tax is to be withheld in accordance with either the wage bracket method or the percentage of wages paid method. Tax is withheld from each wage payment in accordance with the information provided on the employee's withholding allowance certificate (DC Form D-4).

4. **Prior to December 1** of each year, each employer or payor should request the employees to file amended allowance certificates for the next year if there has been a change in exemption status or a change of address since the filing of the last certificate. If the employee or payee changes his/her address from DC to Maryland, Virginia or another state, the employer or payor should make certain that employee or payee no longer has DC tax withheld by having him/her file with the employer or payor DC Form D-4A, Certificate of Non-Residence in the District of Columbia.
5. Employers or payors must file monthly withholding tax returns, DC Form FR-900M, by the 20th day of the month following the close of the monthly withholding tax period being reported. Unless required to pay electronically, make your check or money order, in the amount of the taxes withheld, payable to the DC Treasurer. **Electronic filing required.** If your withholding tax liability exceeds \$10,000 in a period, you must file and pay electronically. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).
6. On or before January 31 of each year, or at the termination of employment, furnish each employee or payee with a printed withholding statement in duplicate on Federal Form W-2 or 1099-R showing:
  - (1) The total wages or payments paid to the employee or payee during the preceding calendar year;
  - (2) The total amount of DC income tax withheld during that year;
  - (3) The employee's or payee's name, address and social security number;
  - (4) The employer's or payor's name and address; and FEIN. No Form W-2 will be accepted by OTR unless the employer or payor indicates clearly that the tax withheld was DC income tax **and** the FEIN appears on the withholding statement.
7. On or before January 31 of each year, or at such time as the employer's or payor's obligation to withhold taxes is terminated other than temporarily, the employer or payor, who files monthly, must file an Employer's /Payor's Withholding Tax Annual Reconciliation and Report, DC Form FR-900B and complete the Employer/Payor DC Withholding Tax Reconciliation Schedule (page 3 of the FR-900B).

We encourage taxpayers to use the on-line data entry or upload process available on our website. If taxpayers must submit paper submissions, send to:

Office of Tax and Revenue, Attn: RPA  
1101 4th Street, SW, 4FL  
Washington, DC 20024

#### GENERAL INFORMATION

Many features of the federal withholding law are contained in the DC withholding tax law. The definitions of many of the terms used in connection with the DC withholding tax law conform to specific provisions of the federal withholding tax law. In general, the rules adopted and the policies established for federal withholding will be followed to make administration of the DC withholding tax law conform where practicable.

The wages covered by the DC withholding tax law include all remuneration, whether in cash or another form, paid to an employee for services performed for his/her employer. For this purpose, the term "wages" covers all types of employee compensation, including, but not limited to, salaries, fees, bonuses and commissions. Tips or gratuities which are accounted for by the employer, vacation allowances, bonuses and back pay are considered as wage payments for the purpose of withholding.

Effective for distributions paid on or after 1/1/2012, payors of distributions from retirement plans or accounts are required to withhold DC income tax at the highest DC income tax rate in effect as of the date of distribution.

Every employer or payor who is subject to the DC withholding tax law, is required to keep all records pertinent to withholding available for inspection by OTR. You are liable for the payment of these taxes to DC whether or not you withhold them from your employees.

#### WITHHOLDING TAX TABLES

Tables beginning on page 11, show the proper amounts to be withheld from weekly, biweekly, semimonthly, monthly, daily or miscellaneous wage payments.

**Tables that refer to "married" also apply to "registered domestic partners."**

#### DC WITHHOLDING ALLOWANCE CERTIFICATE (Form D-4)

Whenever a DC resident employee is hired, the employee is required to fill out a DC Form D-4, DC Withholding Allowance Certificate, and file it with the employer. This certificate authorizes the employer to make periodic tax withholdings from the employee's wages based on the information furnished.

For an employee claiming Head of Household filing status use the withholding tables for single filers.

Once filed with the employer, Form D-4 will remain in effect until an amended D-4 is given to the employer or the mayor notifies the employer that zero should be used (see **Employer Responsibilities** section). An employee may file a new D-4 at any time if the number of withholding exemptions to which he/she is entitled increases unless the mayor has notified the employer that zero should be used (see **Employer Responsibilities** section). An employee **must** file a new D-4 within 10 days if the number of withholding allowances previously claimed decreases. The employee may make the new D-4 effective with the next payment of wages but is permitted by law to postpone the effective date until the first status determination date (that is January 1, or July 1) which occurs at least 30 days after the date on which the new D-4 is filed with the employer.

Forms D-4 will be sent to the employer upon receipt of the employer's completed Combined Business Tax Registration Application (Form FR-500). Additional copies will be supplied upon request (contact the Customer Service Administration, Forms Distribution Center at 202-442-6546).

Employer – if 10 or more exemptions are claimed by an employee or if you suspect that a Form D-4 contains false information please send a copy to – Office of Tax and Revenue, 1101 4th Street SW, Washington DC 20024, Attn: COMP-ADMIN.

### **CERTIFICATE OF NONRESIDENCE IN DC (Form D-4A)**

Under DC withholding law, employers or payors are required to deduct and pay to the DC Treasurer the taxes required to be withheld, whether or not actually withheld. It is the duty of the employer or payor to determine who is subject to DC withholding. You must withhold DC taxes from any employee or payee on your pay or distribution rolls, if he/she resides or is domiciled in DC when the tax is required to be withheld (that is, at the end of the pay period).

Any employee or payee whose residence status is doubtful should be contacted by the employer or payor to determine the actual place of residence. As a protection against failure to withhold on any employee or payee subject to DC tax, you must obtain from the employee or payee information which will show conclusively that he/she is not liable for payment of DC taxes. A Form D-4A, Certificate of Nonresidence in the District of Columbia, is provided for the employee or payee to certify nonresidence status. Completed Forms D-4A must be retained by the employer or payor.

It is the responsibility of the employer or payor to maintain a record of the current addresses of all the employees or payees. The DC regulations require that the employee or payee furnish this information to the employer. Each year, prior to December 31, employers or payors should request the employees or payees to file, if appropriate, a notice of change of address or change in exemption status.

### **EMPLOYERS RETURNS AND RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES**

Employers or payors required to file DC withholding tax returns must file on a monthly basis, unless instructed otherwise by OTR. Monthly returns (Form FR-900M) must be filed and the taxes paid by the 20th day of the month following the close of the monthly reporting period. Quarterly tax returns, DC Form FR-900Q must be filed by the 20th day of the quarter being reported. Annual returns, DC Form FR-900A must be filed by the 20th of the month of the following year. Taxes withheld must be reported on the return for the month in which the taxes were withheld. No return may cover more than one reporting period. If a mistake is discovered after a return has been filed, it may be corrected as an adjustment on the FR-900M filed for the following month or the FR-900Q filed for the following quarter. Since adjustments may not be carried over from one year to another, the Annual Reconciliation Report (FR-900B) is the form used for year-end corrections.

The last return of an employer or payor who files monthly or quarterly and goes out of business during the calendar year, or otherwise ceases to pay wages or distributions (other than temporarily) must be filed on Form FR-900B. This final report must be filed within thirty days after the date on which the final payment of wages or distributions are made, and must show the period and date of the last payment of wages or distributions.

An employer who has temporarily ceased to pay wages, including an employer engaged in seasonal activities, must continue to file the withholding tax returns.

### **ANNUAL SUBMISSION OF FEDERAL FORMS W-2 or 1099-R**

A copy of every Form W-2 or 1099-R issued by the employer or payor to a DC resident must be submitted by January 31 of each year to the Office of Tax and Revenue. Quantities of 25 or fewer W-2's or 1099-R's may be submitted on paper – accompanied by Form FR-900B. Quantities of **more than 25** W-2's or 1099-R's must be transmitted electronically. The Office of Tax and Revenue follows the Social Security Administration's EFW2 specification, which may be found at <http://www.ssa.gov/employer1.htm>. Note: the RS (state) record must be included in your transmission. Under federal and District law, failure to file the annual W-2 transmission may result in a penalty of up to \$50 per missing W-2. Willful failure to provide required tax information is a misdemeanor under the District of Columbia Income and Franchise Act of 1947, subject to a fine of up to \$5,000, in addition to other penalties.

We encourage taxpayers to use the on-line data entry or upload process available on our website for W-2's. If taxpayers must submit paper submissions, send to: Office of Tax and Revenue, Attn: RPA, 1101 4th Street, SW, 4FL, Washington, DC 20024.

Submit 1099-R's on a CD in a PDF format attached to the transmittal, Form W-2/1099T to: Office of Tax and Revenue, 1101 4th, Street, SW, FL4, Washington, DC 20024. File Forms 1099-R on paper by January 31, 2012.

### **FORMS**

**FR-900A** booklets, with the annual form and instructions, will be mailed to registered employers or payors filing on an annual basis.

**FR-900M** booklets, with the monthly forms and instructions, will be mailed to registered employers or payors filing on a monthly basis.

**FR-900Q** booklets, with the quarterly forms and instructions, will be mailed to registered employers or payors filing on a quarterly basis.

These forms are mailed to each employer or payor registered with DC. Failure to receive forms does not relieve an employer or payor of filing and paying on time.

### **REPORTING OTHER INCOME**

Copies of Federal Form 1099 must be submitted to report income of \$600 or more, other than salaries or wages subject to withholding, paid to a DC resident individual in any calendar year. Dividends, endowment gains and other taxable income of \$600 or more are required to be reported unless excluded by regulations. Returns made on copies of federal Forms 1099 must be accompanied by a copy of federal Form 1096 showing the number of such returns filed. The returns are required to be filed by January 31 of the succeeding calendar year. You must include your **FEDERAL EMPLOYER IDENTIFICATION NUMBER** on all the Forms 1099 and 1096 that you file.

## REMITTANCE

Make all payments (checks or money orders) payable to the DC Treasurer and mail them to: Government of the District of Columbia, Office of Tax and Revenue, PO Box 96385, Washington, DC, 20090-6385. Mailing labels are provided in the Employer's/Payor's Withholding Tax Booklets (FR-900A, FR-900M and FR-900Q).

## DISHONORED PAYMENTS

You will be charged \$65 for any payment not honored by your financial institution and returned to OTR.

## WORKERS COMPENSATION

Employers should obtain workers' compensation coverage for all of their employees in DC. Employers who have employees located in jurisdictions outside DC are required to have workers' compensation insurance coverage under the laws of those other jurisdictions. People in business for themselves and unpaid volunteers may not be covered. Employees of the federal or District government are covered by somewhat similar laws.

The employer of a domestic worker, who employs a domestic for 240 hours or more during a 13-week calendar quarter (approximately 19 hours per week) must obtain coverage.

The District of Columbia workers' compensation is a no-fault insurance program which provides benefits to workers who are injured on the job. Employees have given up the right to sue their employer in return for the guaranteed payment of medical treatment expenses and cash payments to replace lost wages. In turn the employer gives up the common law defenses of contributory negligence, assumption of risk and injuries caused by a fellow employee.

If you have any questions regarding whether you need such coverage please check with your Insurance Agent Broker, Carrier or the Office of Workers' Compensation, Labor Standards, Department of Employment Services, PO Box 56098, Washington, DC, 20011 The office address is 64 New York Ave., NE, Washington, DC 20002. The telephone number is (202) 671-1000.

## DC UNEMPLOYMENT COMPENSATION TAXES

Employers of one or more persons who perform services in DC are required to register for Unemployment Compensation Taxes. When you submit Form FR-500 (Combined Business Tax Registration Application), you will automatically be registered for Unemployment Compensation Tax.

The Form FR-500 is available on our website. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

Questions concerning registration status, notification of change of address, name, etc., for purposes of Unemployment Compensation Contributions should be directed to the DC Department of Employment Services, Office of Unemployment Compensation, Division of Tax, 4058 Minnesota Ave., NE, 4th FL, Washington, DC, 20019. The telephone number is (202) 698-5124. The facsimile number is (202) 698-5706.

## METHODS FOR DETERMINING WITHHOLDING OF DISTRICT INCOME TAX

Employers may elect to use either of the following methods without prior approval.

- (A) PERCENTAGE OF WAGES PAID
- (B) WAGE-BRACKET

The payroll period used determines the particular withholding table to be used under the method chosen. Payors of retirement distributions must withhold at the highest DC income tax rate in effect at the time of distribution.

## PENALTIES AND INTEREST

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate book and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 20% of the tax balance due after 90 days. Payment received by OTR on accounts subject to the fee are first applied to the fee then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

## ENFORCEMENT ACTIONS

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 10 days after receiving a Notice of Tax Due and a demand for payment. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). Click "Information", "Collection Division", "Enforcement Actions".

## CRIMINAL PENALTIES

You will be penalized under the criminal provisions of the DC Code, Title 47 if you are required to file a return or report, or perform any act and you -

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; or willfully making fraud and false statements or failing to provide information. See DC Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

### **TAXATION OF COMPENSATION OF MILITARY MEMBERS AND SPOUSES**

On November 11, 2009, President Obama signed the "Military Spouses Residency Relief Act" to prevent multiple state taxation on the income and property of military personnel serving within various tax jurisdictions by reason of military service. The act amends sections of the Soldiers' and Sailors' Civil Relief Act of 1940 to provide the spouse of the servicemember with some relief related to residency and taxation issues that often arise as a result of frequent duty station transfers for military families.

Effective for tax year 2009, the act provides that a state or local tax jurisdiction cannot include the military compensation earned by nonresident servicemembers to compute the income tax liability imposed on the non-military income earned by the servicemember. Any compensation earned by the spouse of the servicemember, while accompanying the servicemember to a duty station outside of their legal residence for taxes, pursuant to the servicemember's military order, would not be subject to income tax in the jurisdiction outside of their legal residence for taxes.

If the servicemember or spouse have withholding to be refunded or otherwise is required to file a District of Columbia D-40 individual income tax return, the following may be used to reflect the proper tax due:

- (1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on D-40, Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.
- (2) If a servicemember's legal residence for taxes is not in DC but the servicemember resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on D-40, Schedule I, Line 15. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.
- (3) If a servicemember's legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.

A spouse of a servicemember whose wages are exempt from District of Columbia income tax under the new law may file a D-4 with their employer to claim exemption from withholding. Please direct all questions to OTR's Customer Service Center at (202) 727-4TAX (4829).

### **STANDARD DEDUCTION AND PERSONAL EXEMPTION**

The standard deduction will not be used in the withholding calculation. The 2011 amount for each personal exemption withholding allowance will be \$1,675.

### **INTERNATIONAL ACH TRANSACTION (IAT)**

Electronic banking rules have changed. If a payment will be drawn on a foreign account, you must send a check, money order or pay by credit card.

### **WILLFUL VIOLATIONS**

Any person who willfully refuses to withhold, collect or pay over any tax which is required by law or regulations, or who willfully refuses to make any return, declaration, statement, or to supply any information as required, or who willfully attempts to defeat or evade the tax imposed under the provisions of the District of Columbia Income and Franchise Tax Act of 1947, as amended, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and shall be fined not more than \$5,000 or imprisoned for not more than one year, or both, together with the costs of prosecution. If additional information is needed, please call (202) 727-4TAX (4829). To report suspected tax fraud with respect to the number of withholding allowances being claimed on a Form D-4, please call OTR at 1-800-380-3495.





**INTRODUCING ...**



## **Electronic Taxpayer Service Center**

A service of the  
Government of the District of Columbia  
Office of Tax and Revenue

A secure and convenient way to pay and view your taxes online.  
Best of all, it is free!

**eTSC** is a free internet site where businesses can file certain District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are eligible for eTSC –

- Declaration of Estimated Franchise Tax for Corporations (Form D-20ES)
- Declaration of Estimated Franchise Tax for Unincorporated Businesses (Form D-30ES)
- Personal Property Tax Payment Voucher (Form FP-31P)
- Sales and Use Tax Monthly Return (Form FR-800M)
- Sales and Use Tax Quarterly Return (Form FR-800Q)
- Specialized Sales Tax Monthly Return (Form FR-800SM)
- Employer Withholding Tax Monthly Return (Form FR-900M)
- Employer Withholding Tax Quarterly Return (Form FR-900Q)
- Ballpark Fee Annual Return (Form FR-1500)
- Nursing Facility Assessment Form (Form -1600M)
- Stevie Sellows Intermediate Care Facility/Mental Retardation (ICF/MR) Form (Form FR-1700Q)
- Hospital Revenue Assessment Annual Form (Form FR-1800)

Upon filing, the business receives immediate confirmation of filing as well as an electronic image of each return or form submitted.

### **How does the eTSC work?**

Enter the eTSC site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and click on “Business Tax Service Center”, download a user registration form and follow the instructions. Once the registration is received and processed, the registrant will be sent a user ID and password by regular mail allowing access to the eTSC site. With the ID and password, the service center can be accessed immediately and is available 24 hours a day, seven days a week.

### **Making payments using eTSC**

Businesses have the following options for filing and paying taxes –

- **Electronic Funds Transfer/ACH Debit:** available to all businesses that provide a bank routing number when they sign up.
- **Credit Cards:** an alternative and convenient method of payment. A convenience fee is charged by the credit card processing company.
- **Check by Mail:** still available as an option for businesses making small payments even if they file electronically. Payments in excess of \$10,000 must be made electronically.
- **ACH Credit:** download the DC EFT Payment Guide from the eTSC registration page.
- **ECheck:** available through eTSC for all business tax liabilities.

Office of Tax and Revenue • 1101 4th Street, SW  
Washington, DC 20024 • (202) 727-4TAX (4829)  
[www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)



# 2012

## Income Tax Withholding – Percentage of Wages Paid Method

**TABLE 1**

<b>Payroll Period</b>	<b>Amount of One Withholding Allowance</b>
Weekly	\$ 32.21
Biweekly	\$64.42
Semimonthly	\$69.79
Monthly	\$139.58
Quarterly	\$418.75
Semiannually	\$837.50
Annually	\$1,675.00
Daily or Miscellaneous (Per day or per such period)	\$4.59

**To Find the Tax:**

1. Multiply the amount of one withholding allowance (see Table 1) by the number of allowance claimed by the employee.
2. Subtract the amount thus determined from the employee's wages.
3. Determine the withholding tax on this amount from the appropriate PERCENTAGE OF WAGES PAID METHOD WITHHOLDING TABLE.

**Percentage of Wages Paid Method**

FOR SINGLE FILERS, MARRIED PERSONS/DOMESTIC PARTNERS FILING JOINTLY, AND MARRIED PERSONS/DOMESTIC PARTNERS FILING SEPARATE

ANNUALLY		QUARTERLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$10,000.00 or less	4%	\$2,500.00 or less	4%
Over \$10,000.00 but not over \$40,000.00	\$400.00 Plus 6% Of Excess Over	Over \$2,500.00 but not over \$10,000.00	\$100.00 Plus 6% Of Excess Over
Over \$40,000.00 but not over \$350,000.00	\$2,200.00 Plus 8.5% Of Excess Over	Over \$10,000.00 but not over \$87,500.00	\$550.00 Plus 8.5% Of Excess Over
Over \$350,000.00	\$28,550.00 Plus 8.95% Of Excess Over	Over \$87,500.00	\$7,137.50 Plus 8.95% Of Excess Over
-----		-----	
SEMIANNUALLY		MONTHLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$5,000.00 or less	4%	\$833.33 or less	4%
Over \$5,000.00 but not over \$20,000.00	\$200.00 Plus 6% Of Excess Over	Over \$833.33 but not over \$3,333.33	\$33.33 Plus 6% Of Excess Over
Over \$20,000.00 but not over \$175,000.00	\$1,100.00 Plus 8.5% Of Excess Over	Over \$3,333.33 but not over \$29,166.67	\$183.33 Plus 8.5% Of Excess Over
Over \$175,000.00	\$14,275.00 Plus 8.95% Of Excess Over	Over \$29,166.67	\$2,379.17 Plus 8.95% Of Excess Over

**Percentage of Wages Paid Method**

**FOR SINGLE FILERS, MARRIED PERSONS/DOMESTIC PARTNERS FILING JOINTLY, AND MARRIED PERSONS/DOMESTIC PARTNERS FILING SEPARATE**

SEMIMONTHLY		WEEKLY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$416.67 or less	4%	\$192.31 or less	4%
Over \$416.67 but not over \$1,666.67	\$16.67 Plus 6% Of Excess Over	Over \$192.31 but not over \$769.23	\$7.69 Plus 6% Of Excess Over
Over \$1,666.67 but not over \$14,583.33	\$91.67 Plus 8.5% Of Excess Over	Over \$769.23 but not over \$6,730.77	\$42.31 Plus 8.5% Of Excess Over
Over \$14,583.33	\$1,189.58 Plus 8.95% Of Excess Over	Over \$6,730.77	\$549.04 Plus 8.95% Of Excess Over

BIWEEKLY		DAILY	
WAGES LESS ALLOWANCE AMOUNT		WAGES LESS ALLOWANCE AMOUNT	
\$384.62 or less	4%	\$27.40 or less	4%
Over \$384.62 but not over \$1,538.46	\$15.38 Plus 6% Of Excess Over	Over \$27.40 but not over \$109.59	\$1.10 Plus 6% Of Excess Over
Over \$1,538.46 but not over \$13,461.54	\$84.62 Plus 8.5% Of Excess Over	Over \$109.59 but not over \$958.90	\$6.03 Plus 8.5% Of Excess Over
Over \$13,461.54	\$1,098.08 Plus 8.95% Of Excess Over	Over \$958.90	\$78.22 Plus 8.95% Of Excess Over

Percentage of Wages Paid Method of Withholding D.C. Income Tax for 2012

**WAGE BRACKET METHOD**

**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	2											
2	3	0.10										
3	4	0.10										
4	5	0.20										
5	6	0.20										
6	7	0.30	0.10									
7	8	0.30	0.10									
8	9	0.30	0.20									
9	10	0.40	0.20									
10	11	0.40	0.20	0.10								
11	12	0.50	0.30	0.10								
12	13	0.50	0.30	0.10								
13	14	0.50	0.40	0.20								
14	15	0.60	0.40	0.20								
15	16	0.60	0.40	0.30	0.10							
16	17	0.70	0.50	0.30	0.10							
17	18	0.70	0.50	0.30	0.10							
18	19	0.70	0.60	0.40	0.20							
19	20	0.80	0.60	0.40	0.20							
20	21	0.80	0.60	0.50	0.30	0.10						
21	22	0.90	0.70	0.50	0.30	0.10						
22	23	0.90	0.70	0.50	0.30	0.20						
23	24	0.90	0.80	0.60	0.40	0.20						
24	25	1.00	0.80	0.60	0.40	0.20	0.10					
25	26	1.00	0.80	0.70	0.50	0.30	0.10					
26	27	1.10	0.90	0.70	0.50	0.30	0.10					
27	28	1.10	0.90	0.70	0.50	0.40	0.20					
28	29	1.20	1.00	0.80	0.60	0.40	0.20					
29	30	1.20	1.00	0.80	0.60	0.40	0.30	0.10				
30	31	1.30	1.00	0.90	0.70	0.50	0.30	0.10				
31	32	1.30	1.10	0.90	0.70	0.50	0.30	0.20				
32	33	1.40	1.10	0.90	0.70	0.60	0.40	0.20				
33	34	1.50	1.20	1.00	0.80	0.60	0.40	0.20	0.10			
34	35	1.50	1.20	1.00	0.80	0.60	0.50	0.30	0.10			
35	36	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.10			
36	37	1.60	1.40	1.10	0.90	0.70	0.50	0.40	0.20			
37	38	1.70	1.40	1.20	0.90	0.80	0.60	0.40	0.20			
38	39	1.80	1.50	1.20	1.00	0.80	0.60	0.40	0.30	0.10		
39	40	1.80	1.50	1.30	1.00	0.80	0.70	0.50	0.30	0.10		
40	41	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.20		

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4(DC Withholding Allowance Certificate).  
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
41	42	1.90	1.70	1.40	1.10	0.90	0.70	0.60	0.40	0.20		
42	43	2.00	1.70	1.50	1.20	1.00	0.80	0.60	0.40	0.20		
43	44	2.10	1.80	1.50	1.20	1.00	0.80	0.60	0.50	0.30	0.10	
44	45	2.10	1.80	1.60	1.30	1.00	0.90	0.70	0.50	0.30	0.10	
45	46	2.20	1.90	1.60	1.40	1.10	0.90	0.70	0.50	0.40	0.20	
46	47	2.20	2.00	1.70	1.40	1.10	0.90	0.80	0.60	0.40	0.20	
47	48	2.30	2.00	1.80	1.50	1.20	1.00	0.80	0.60	0.40	0.20	0.10
48	49	2.40	2.10	1.80	1.50	1.30	1.00	0.80	0.70	0.50	0.30	0.10
49	50	2.40	2.10	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.10
50	51	2.50	2.20	1.90	1.70	1.40	1.10	0.90	0.70	0.60	0.40	0.20
51	52	2.50	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20
52	53	2.60	2.30	2.10	1.80	1.50	1.20	1.00	0.80	0.60	0.40	0.30
53	54	2.70	2.40	2.10	1.80	1.60	1.30	1.00	0.90	0.70	0.50	0.30
54	55	2.70	2.40	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30
55	56	2.80	2.50	2.20	2.00	1.70	1.40	1.10	0.90	0.80	0.60	0.40
56	57	2.80	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.80	0.60	0.40
57	58	2.90	2.60	2.40	2.10	1.80	1.50	1.30	1.00	0.80	0.60	0.50
58	59	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.10	0.90	0.70	0.50
59	60	3.00	2.70	2.50	2.20	1.90	1.60	1.40	1.10	0.90	0.70	0.50
60	61	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60
61	62	3.10	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.00	0.80	0.60
62	63	3.20	2.90	2.70	2.40	2.10	1.80	1.60	1.30	1.00	0.80	0.70
63	64	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10	0.90	0.70
64	65	3.30	3.00	2.80	2.50	2.20	1.90	1.70	1.40	1.10	0.90	0.70
65	66	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.80
66	67	3.40	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.20	1.00	0.80
67	68	3.50	3.20	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.00	0.90
68	69	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.60	1.40	1.10	0.90
69	70	3.60	3.30	3.10	2.80	2.50	2.20	2.00	1.70	1.40	1.10	0.90
70	71	3.70	3.40	3.10	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.00
71	72	3.70	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50	1.30	1.00
72	73	3.80	3.50	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10
73	74	3.90	3.60	3.30	3.00	2.80	2.50	2.20	1.90	1.70	1.40	1.10
74	75	3.90	3.60	3.40	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.20
75	76	4.00	3.70	3.40	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.20
76	77	4.00	3.80	3.50	3.20	2.90	2.70	2.40	2.10	1.80	1.60	1.30
77	78	4.10	3.80	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.60	1.30
78	79	4.20	3.90	3.60	3.30	3.10	2.80	2.50	2.20	2.00	1.70	1.40
79	80	4.20	3.90	3.70	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.50
80	81	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4(Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
41	42	1.90	1.70	1.40	1.10	0.90	0.70	0.60	0.40	0.20		
42	43	2.00	1.70	1.50	1.20	1.00	0.80	0.60	0.40	0.20		
43	44	2.10	1.80	1.50	1.20	1.00	0.80	0.60	0.50	0.30	0.10	
44	45	2.10	1.80	1.60	1.30	1.00	0.90	0.70	0.50	0.30	0.10	
45	46	2.20	1.90	1.60	1.40	1.10	0.90	0.70	0.50	0.40	0.20	
46	47	2.20	2.00	1.70	1.40	1.10	0.90	0.80	0.60	0.40	0.20	
47	48	2.30	2.00	1.80	1.50	1.20	1.00	0.80	0.60	0.40	0.20	0.10
48	49	2.40	2.10	1.80	1.50	1.30	1.00	0.80	0.70	0.50	0.30	0.10
49	50	2.40	2.10	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30	0.10
50	51	2.50	2.20	1.90	1.70	1.40	1.10	0.90	0.70	0.60	0.40	0.20
51	52	2.50	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20
52	53	2.60	2.30	2.10	1.80	1.50	1.20	1.00	0.80	0.60	0.40	0.30
53	54	2.70	2.40	2.10	1.80	1.60	1.30	1.00	0.90	0.70	0.50	0.30
54	55	2.70	2.40	2.20	1.90	1.60	1.30	1.10	0.90	0.70	0.50	0.30
55	56	2.80	2.50	2.20	2.00	1.70	1.40	1.10	0.90	0.80	0.60	0.40
56	57	2.80	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.80	0.60	0.40
57	58	2.90	2.60	2.40	2.10	1.80	1.50	1.30	1.00	0.80	0.60	0.50
58	59	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.10	0.90	0.70	0.50
59	60	3.00	2.70	2.50	2.20	1.90	1.60	1.40	1.10	0.90	0.70	0.50
60	61	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60
61	62	3.10	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.00	0.80	0.60
62	63	3.20	2.90	2.70	2.40	2.10	1.80	1.60	1.30	1.00	0.80	0.70
63	64	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10	0.90	0.70
64	65	3.30	3.00	2.80	2.50	2.20	1.90	1.70	1.40	1.10	0.90	0.70
65	66	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.80
66	67	3.40	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.20	1.00	0.80
67	68	3.50	3.20	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.00	0.90
68	69	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.60	1.40	1.10	0.90
69	70	3.60	3.30	3.10	2.80	2.50	2.20	2.00	1.70	1.40	1.10	0.90
70	71	3.70	3.40	3.10	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.00
71	72	3.70	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50	1.30	1.00
72	73	3.80	3.50	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10
73	74	3.90	3.60	3.30	3.00	2.80	2.50	2.20	1.90	1.70	1.40	1.10
74	75	3.90	3.60	3.40	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.20
75	76	4.00	3.70	3.40	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.20
76	77	4.00	3.80	3.50	3.20	2.90	2.70	2.40	2.10	1.80	1.60	1.30
77	78	4.10	3.80	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.60	1.30
78	79	4.20	3.90	3.60	3.30	3.10	2.80	2.50	2.20	2.00	1.70	1.40
79	80	4.20	3.90	3.70	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.50
80	81	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		<b>The amount of income tax to be withheld is -</b>										
121	122	7.00	6.60	6.30	5.90	5.60	5.40	5.10	4.80	4.50	4.30	4.00
122	123	7.10	6.70	6.30	6.00	5.70	5.40	5.20	4.90	4.60	4.30	4.00
123	124	7.20	6.80	6.40	6.00	5.80	5.50	5.20	4.90	4.70	4.40	4.10
124	125	7.30	6.90	6.50	6.10	5.80	5.50	5.30	5.00	4.70	4.40	4.20
		<b>8.5 percent of the excess over 126 to 959 plus</b>										
125	959	7.40	7.00	6.60	6.20	5.90	5.60	5.30	5.10	4.80	4.50	4.20
		<b>8.95 percent of the excess over 959 plus</b>										
959	& OVER	78.10	77.80	77.40	77.10	76.70	76.30	75.90	75.50	75.10	74.70	74.30

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4(DC Withholding Allowance Certificate).  
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**WEEKLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>The amount of income tax to be withheld is -</b>												
0	4	0.10										
4	8	0.20										
8	12	0.40										
12	16	0.60										
16	20	0.70										
20	24	0.90										
24	28	1.00										
28	32	1.20										
32	36	1.40	0.10									
36	40	1.50	0.20									
40	44	1.70	0.40									
44	48	1.80	0.60									
48	52	2.00	0.70									
52	56	2.20	0.90									
56	60	2.30	1.00									
60	64	2.50	1.20									
64	68	2.60	1.40	0.10								
68	72	2.80	1.50	0.20								
72	76	3.00	1.70	0.40								
76	80	3.10	1.80	0.50								
80	84	3.30	2.00	0.70								
84	88	3.40	2.20	0.90								
88	92	3.60	2.30	1.00								
92	96	3.80	2.50	1.20								
96	100	3.90	2.60	1.30	0.10							
100	104	4.10	2.80	1.50	0.20							
104	108	4.20	3.00	1.70	0.40							
108	112	4.40	3.10	1.80	0.50							
112	116	4.60	3.30	2.00	0.70							
116	120	4.70	3.40	2.10	0.90							
120	124	4.90	3.60	2.30	1.00							
124	128	5.00	3.80	2.50	1.20							
128	132	5.20	3.90	2.60	1.30							
132	136	5.40	4.10	2.80	1.50	0.20						
136	140	5.50	4.20	2.90	1.70	0.40						
140	144	5.70	4.40	3.10	1.80	0.50						
144	148	5.80	4.60	3.30	2.00	0.70						
148	152	6.00	4.70	3.40	2.10	0.80						
152	156	6.20	4.90	3.60	2.30	1.00						
156	160	6.30	5.00	3.70	2.50	1.20						

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).  
 Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**WEEKLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>The amount of income tax to be withheld is -</b>												
160	164	6.50	5.20	3.90	2.60	1.30						
164	168	6.60	5.40	4.10	2.80	1.50	0.20					
168	172	6.80	5.50	4.20	2.90	1.60	0.40					
172	176	7.00	5.70	4.40	3.10	1.80	0.50					
176	180	7.10	5.80	4.50	3.30	2.00	0.70					
180	184	7.30	6.00	4.70	3.40	2.10	0.80					
184	188	7.40	6.20	4.90	3.60	2.30	1.00					
188	192	7.60	6.30	5.00	3.70	2.40	1.20					
192	196	7.80	6.50	5.20	3.90	2.60	1.30					
196	200	8.00	6.60	5.30	4.10	2.80	1.50	0.20				
200	210	8.30	6.80	5.50	4.20	2.90	1.60	0.30				
210	220	8.50	7.00	5.70	4.40	3.10	1.80	0.50				
210	230	8.80	7.10	5.80	4.50	3.20	2.00	0.70				
230	240	9.00	7.30	6.00	4.70	3.40	2.10	0.80				
240	250	9.20	7.40	6.10	4.90	3.60	2.30	1.00				
250	260	9.70	7.70	6.40	5.10	3.80	2.60	1.30				
260	270	10.00	8.00	6.60	5.30	4.00	2.80	1.50	0.20			
270	280	10.60	8.60	7.00	5.70	4.40	3.20	1.90	0.60			
280	290	11.20	9.20	7.40	6.10	4.80	3.60	2.30	1.00			
290	300	11.80	9.80	7.90	6.50	5.20	4.00	2.70	1.40	0.10		
300	310	12.40	10.40	8.50	6.90	5.60	4.40	3.10	1.80	0.50		
310	320	13.00	11.00	9.10	7.30	6.00	4.80	3.50	2.20	0.90		
320	330	13.60	11.60	9.70	7.80	6.40	5.20	3.90	2.60	1.30		
330	340	14.20	12.20	10.30	8.40	6.80	5.60	4.30	3.00	1.70	0.40	
340	350	14.80	12.80	10.90	9.00	7.20	6.00	4.70	3.40	2.10	0.80	
350	360	15.40	13.40	11.50	9.60	7.60	6.40	5.10	3.80	2.50	1.20	
360	370	16.00	14.00	12.10	10.20	8.20	6.80	5.50	4.20	2.90	1.60	0.30
370	380	16.60	14.60	12.70	10.80	8.80	7.20	5.90	4.60	3.30	2.00	0.70
380	390	17.20	15.20	13.30	11.40	9.40	7.60	6.30	5.00	3.70	2.40	1.10
390	400	17.80	15.80	13.90	12.00	10.00	8.10	6.70	5.40	4.10	2.80	1.50
400	420	18.40	16.40	14.50	12.60	10.60	8.70	7.10	5.80	4.50	3.20	1.90
420	440	19.00	17.00	15.10	13.20	11.20	9.30	7.50	6.20	4.90	3.60	2.30
440	460	19.60	17.60	15.70	13.80	11.80	9.90	8.00	6.60	5.30	4.00	2.70
460	480	20.20	18.20	16.30	14.40	12.40	10.50	8.60	7.00	5.70	4.40	3.10
480	500	21.40	19.40	17.50	15.60	13.60	11.70	9.80	7.80	6.50	5.20	3.90
500	520	22.60	20.60	18.70	16.80	14.80	12.90	11.00	9.00	7.30	6.00	4.70
520	540	23.80	21.80	19.90	18.00	16.00	14.10	12.20	10.20	8.30	6.80	5.50
540	560	25.00	23.00	21.10	19.20	17.20	15.30	13.40	11.40	9.50	7.60	6.30
560	580	26.20	24.20	22.30	20.40	18.40	16.50	14.60	12.60	10.70	8.80	7.10
580	600	28.60	25.40	23.50	21.60	19.60	17.70	15.80	13.80	11.90	10.00	8.00

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**WEEKLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>The amount of income tax to be withheld is -</b>												
600	620	28.60	26.60	24.70	22.80	20.80	18.90	17.00	15.00	13.10	11.20	9.20
620	640	29.80	27.80	25.90	24.00	22.00	20.10	18.20	16.20	14.30	12.40	10.40
640	660	31.00	29.00	27.10	25.20	23.20	21.30	19.40	17.40	15.50	13.60	11.60
660	680	32.20	30.20	28.30	26.40	24.40	22.50	20.60	18.60	16.70	14.80	12.80
680	700	33.40	31.40	29.50	27.60	25.60	23.70	21.80	19.80	17.90	16.00	14.00
700	720	34.60	32.60	30.70	28.80	26.80	24.90	23.00	21.00	19.10	17.20	15.20
720	740	35.80	33.80	31.90	30.00	28.00	26.10	24.20	22.20	20.30	18.40	16.40
740	760	37.00	35.00	33.10	31.20	29.20	27.30	25.40	23.40	21.50	19.60	17.60
760	780	38.20	36.20	34.30	32.40	30.40	28.50	26.60	24.60	22.70	20.80	18.80
780	800	39.40	37.40	35.50	33.60	31.60	29.70	27.80	25.80	23.90	22.00	20.00
800	820	40.60	38.60	36.70	34.80	32.80	30.90	29.00	27.00	25.10	23.20	21.20
820	840	41.80	39.80	37.90	36.00	34.00	32.10	30.20	28.20	26.30	24.40	22.40
840	860	43.20	41.00	39.10	37.20	35.20	33.30	31.40	29.40	27.50	25.60	23.60
860	880	44.90	42.20	40.30	38.40	36.40	34.50	32.60	30.60	28.70	26.80	24.80
880	900	46.60	43.90	41.50	39.60	37.60	35.70	33.80	31.80	29.90	28.00	26.00
900	920	48.30	45.60	42.80	40.80	38.80	36.90	35.00	33.00	31.10	29.20	27.20
<b>8.5 percent of excess over 900 to 6,731 plus</b>												
920	6731	50.00	47.30	44.50	42.00	40.00	38.10	36.20	34.20	32.30	30.40	26.00
<b>8.95 percent of excess over 6,731 plus</b>												
6731	& OVER	549.10	546.30	543.60	540.80	538.10	535.40	532.60	529.90	527.20	524.40	521.70

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

**Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.**

**WAGE BRACKET METHOD**

**BIWEEKLY WITHHOLDING TAX TABLE**

And the wages at		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	4	0.10										
4	8	0.20										
8	12	0.40										
12	16	0.60										
16	20	0.70										
20	24	0.90										
24	28	1.00										
28	32	1.20										
32	36	1.40										
36	40	1.50										
40	44	1.70										
44	48	1.80										
48	52	2.00										
52	56	2.20										
56	60	2.30										
60	64	2.50										
64	68	2.60	0.10									
68	72	2.80	0.20									
72	76	3.00	0.40									
76	80	3.10	0.50									
80	84	3.30	0.70									
84	88	3.40	0.90									
88	92	3.60	1.00									
92	96	3.80	1.20									
96	100	3.90	1.30									
100	104	4.10	1.50									
104	108	4.20	1.70									
108	112	4.40	1.80									
112	116	4.60	2.00									
116	120	4.70	2.10									
120	124	4.90	2.30									
124	128	5.00	2.50									
128	132	5.20	2.60									
132	136	5.40	2.80	0.20								
136	140	5.50	2.90	0.40								
140	144	5.70	3.10	0.50								
144	148	5.80	3.30	0.70								
148	152	6.00	3.40	0.80								
152	156	6.20	3.60	1.00								
156	160	6.30	3.70	1.20								
160	164	6.50	3.90	1.30								
164	168	6.60	4.10	1.50								
168	172	6.80	4.20	1.60								
172	176	7.00	4.40	1.80								
176	180	7.10	4.50	2.00								
180	184	7.30	4.70	2.10								
184	188	7.40	4.90	2.30								
188	192	7.60	5.00	2.40								
192	196	7.80	5.20	2.60								
196	200	7.90	5.30	2.80	0.20							

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**BIWEEKLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
204	208	8.20	5.70	3.10	0.50							
208	212	8.40	5.80	3.20	0.70							
212	216	8.60	6.00	3.40	0.80							
216	220	8.70	6.10	3.60	1.00							
220	230	9.00	6.40	3.80	1.30							
230	240	9.40	6.80	4.20	1.70							
240	250	9.80	7.20	4.60	2.10							
250	260	10.20	7.60	5.00	2.50							
260	270	10.60	8.00	5.40	2.90	0.30						
270	280	11.00	8.40	5.80	3.30	0.70						
280	290	11.40	8.80	6.20	3.70	1.10						
290	300	11.80	9.20	6.60	4.10	1.50						
300	310	12.20	9.60	7.00	4.50	1.90						
310	320	12.60	10.00	7.40	4.90	2.30						
320	330	13.00	10.40	7.80	5.30	2.70	0.10					
330	340	13.40	10.80	8.20	5.70	3.10	0.50					
340	350	13.80	11.20	8.60	6.10	3.50	0.90					
350	360	14.20	11.60	9.00	6.50	3.90	1.30					
360	370	14.60	12.00	9.40	6.90	4.30	1.70					
370	380	15.00	12.40	9.80	7.30	4.70	2.10					
380	390	15.40	12.80	10.20	7.70	5.10	2.50					
390	400	16.00	13.20	10.60	8.10	5.50	2.90	0.30				
400	420	16.90	13.80	11.20	8.70	6.10	3.50	0.90				
420	440	18.10	14.60	12.00	9.50	6.90	4.30	1.70				
440	460	19.30	15.40	12.80	10.30	7.70	5.10	2.50				
460	480	20.50	16.60	13.60	11.10	8.50	5.90	3.30	0.80			
480	500	21.70	17.80	14.40	11.90	9.30	6.70	4.10	1.60			
500	520	22.90	19.00	15.20	12.70	10.10	7.50	4.90	2.40			
520	540	24.10	20.20	16.40	13.50	10.90	8.30	5.70	3.20	0.60		
540	560	25.30	21.40	17.60	14.30	11.70	9.10	6.50	4.00	1.40		
560	580	26.50	22.60	18.80	15.10	12.50	9.90	7.30	4.80	2.20		
580	600	27.70	23.80	20.00	16.10	13.30	10.70	8.10	5.60	3.00	0.40	
600	620	28.90	25.00	21.20	17.30	14.10	11.50	8.90	6.40	3.80	1.20	
620	640	30.10	26.20	22.40	18.50	14.90	12.30	9.70	7.20	4.60	2.00	
640	660	31.30	27.40	23.60	19.70	15.80	13.10	10.50	8.00	5.40	2.80	0.20
660	680	32.50	28.60	24.80	20.90	17.00	13.90	11.30	8.80	6.20	3.60	1.00
680	700	33.70	29.80	26.00	22.10	18.20	14.70	12.10	9.60	7.00	4.40	1.80
700	720	34.90	31.00	27.20	23.30	19.40	15.60	12.90	10.40	7.80	5.20	2.60
720	740	36.10	32.20	28.40	24.50	20.60	16.80	13.70	11.20	8.60	6.00	3.40
740	760	37.30	33.40	29.60	25.70	21.80	18.00	14.50	12.00	9.40	6.80	4.20

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
760	780	38.50	34.60	30.80	26.90	23.00	19.20	15.30	12.80	10.20	7.60	5.00
780	800	39.70	35.80	32.00	28.10	24.20	20.40	16.50	13.60	11.00	8.40	5.80
800	820	40.90	37.00	33.20	29.30	25.40	21.60	17.70	14.40	11.80	9.20	6.60
820	840	42.10	38.20	34.40	30.50	26.60	22.80	18.90	15.20	12.60	10.00	7.40
840	860	43.30	39.40	35.60	31.70	27.80	24.00	20.10	16.30	13.40	10.80	8.20
860	880	44.50	40.60	36.80	32.90	29.00	25.20	21.30	17.50	14.20	11.60	9.00
880	900	45.70	41.80	38.00	34.10	30.20	26.40	22.50	18.70	15.00	12.40	9.80
900	920	46.90	43.00	39.20	35.30	31.40	27.60	23.70	19.90	16.00	13.20	10.60
920	940	48.10	44.20	40.40	36.50	32.60	28.80	24.90	21.10	17.20	14.00	11.40
940	960	49.30	45.40	41.60	37.70	33.80	30.00	26.10	22.30	18.40	14.80	12.20
960	980	50.50	46.60	42.80	38.90	35.00	31.20	27.30	23.50	19.60	15.70	13.00
980	1000	51.70	47.80	44.00	40.10	36.20	32.40	28.50	24.70	20.80	16.90	13.80
1000	1020	52.90	49.00	45.20	41.30	37.40	33.60	29.70	25.90	22.00	18.10	14.60
1020	1040	54.10	50.20	46.40	42.50	38.60	34.80	30.90	27.10	23.20	19.30	15.50
1040	1060	55.30	51.40	47.60	43.70	39.80	36.00	32.10	28.30	24.40	20.50	16.70
1060	1080	56.50	52.60	48.80	44.90	41.00	37.20	33.30	29.50	25.60	21.70	17.90
1080	1100	57.70	53.80	50.00	46.10	42.20	38.40	34.50	30.70	26.80	22.90	19.10
1100	1120	58.90	55.00	51.20	47.30	43.40	39.60	35.70	31.90	28.00	24.10	20.30
1120	1140	60.10	56.20	52.40	48.50	44.60	40.80	36.90	33.10	29.20	25.30	21.50
1140	1160	61.30	57.40	53.60	49.70	45.80	42.00	38.10	34.30	30.40	26.50	22.70
1160	1180	62.50	58.60	54.80	50.90	47.00	43.20	39.30	35.50	31.60	27.70	23.90
1180	1200	63.70	59.80	56.00	52.10	48.20	44.40	40.50	36.70	32.80	28.90	25.10
1200	1220	64.90	61.00	57.20	53.30	49.40	45.60	41.70	37.90	34.00	30.10	26.30
1220	1240	66.10	62.20	58.40	54.50	50.60	46.80	42.90	39.10	35.20	31.30	27.50
1240	1260	67.30	63.40	59.60	55.70	51.80	48.00	44.10	40.30	36.40	32.50	28.70
1260	1280	68.50	64.60	60.80	56.90	53.00	49.20	45.30	41.50	37.60	33.70	29.90
1280	1300	69.70	65.80	62.00	58.10	54.20	50.40	46.50	42.70	38.80	34.90	31.10
1300	1320	70.90	67.00	63.20	59.30	55.40	51.60	47.70	43.90	40.00	36.10	32.30
1320	1340	72.10	68.20	64.40	60.50	56.60	52.80	48.90	45.10	41.20	37.30	33.50
1340	1360	73.30	69.40	65.60	61.70	57.80	54.00	50.10	46.30	42.40	38.50	34.70
1360	1380	74.50	70.60	66.80	62.90	59.00	55.20	51.30	47.50	43.60	39.70	35.90
1380	1400	75.70	71.80	68.00	64.10	60.20	56.40	52.50	48.70	44.80	40.90	37.10
1400	1420	76.90	73.00	69.20	65.30	61.40	57.60	53.70	49.90	46.00	42.10	38.30
1420	1440	78.10	74.20	70.40	66.50	62.60	58.80	54.90	51.10	47.20	43.30	39.50
1440	1460	79.30	75.40	71.60	67.70	63.80	60.00	56.10	52.30	48.40	44.50	40.70
1460	1480	80.50	76.60	72.80	68.90	65.00	61.20	57.30	53.50	49.60	45.70	41.90
1480	1500	81.70	77.80	74.00	70.10	66.20	62.40	58.50	54.70	50.80	46.90	43.10
1500	1520	82.90	79.00	75.20	71.30	67.40	63.60	59.70	55.90	52.00	48.10	44.30
1520	1540	84.10	80.20	76.40	72.50	68.60	64.80	60.90	57.10	53.20	49.30	45.50
1540	1560	85.60	81.40	77.60	73.70	69.80	66.00	62.10	58.30	54.40	50.50	46.70

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**BIWEEKLY WITHHOLDING TAX TABLE**

And the wages at least		And the number of withholding allowances claimed on Form D-4 is -										
At	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
1560	1580	87.30	82.60	78.80	74.90	71.00	67.20	63.30	59.50	55.60	51.70	47.90
1580	1600	89.00	83.80	80.00	76.10	72.20	68.40	64.50	60.70	56.80	52.90	49.10
1600	1620	90.70	85.20	81.20	77.30	73.40	69.60	65.70	61.90	58.00	54.10	50.30
1620	1640	92.40	86.90	82.40	78.50	74.60	70.80	66.90	63.10	59.20	55.30	51.50
1640	1660	94.10	88.60	83.60	79.70	75.80	72.00	68.10	64.30	60.40	56.50	52.70
1660	1680	95.80	90.30	84.80	80.90	77.00	73.20	69.30	65.50	61.60	57.70	53.90
1680	1700	97.50	92.00	86.50	82.10	78.20	74.40	70.50	66.70	62.80	58.90	55.10
1700	1720	99.20	93.70	88.20	83.30	79.40	75.60	71.70	67.90	64.00	60.10	56.30
1720	1740	100.90	95.40	89.90	84.50	80.60	76.80	72.90	69.10	65.20	61.30	57.50
1740	1760	102.60	97.10	91.60	86.20	81.80	78.00	74.10	70.30	66.40	62.50	58.70
1760	1780	104.30	98.80	93.30	87.90	83.00	79.20	75.30	71.50	67.60	63.70	59.90
1780	1800	106.00	100.50	95.00	89.60	84.20	80.40	76.50	72.70	68.80	64.90	61.10
8.5 percent of the excess over 1,800 to 13,462 plus												
1800	13463	111.10	105.60	100.10	94.70	89.20	84.00	80.10	76.30	72.40	68.50	64.70
8.95 percent of the excess over 13,462 plus												
13463	& Over	1,098.20	1,092.70	1,087.20	1,081.80	1,076.30	1,070.80	1,065.30	1,059.90	1,054.40	1,048.90	1,043.40

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**SEMIMONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	4	0.10										
4	8	0.20										
8	12	0.40										
12	16	0.60										
16	20	0.70										
20	24	0.90										
24	28	1.00										
28	32	1.20										
32	36	1.40										
36	40	1.50										
40	44	1.70										
44	48	1.80										
48	52	2.00										
52	56	2.20										
56	60	2.30										
60	64	2.50										
64	68	2.60										
68	72	2.80										
72	76	3.00	0.20									
76	80	3.10	0.30									
80	84	3.30	0.50									
84	88	3.50	0.70									
88	92	3.70	0.90									
92	96	3.80	1.00									
96	100	3.90	1.10									
100	104	4.10	1.30									
104	108	4.20	1.40									
108	112	4.40	1.60									
112	116	4.60	1.80									
116	120	4.70	1.90									
120	124	4.90	2.10									
124	128	5.00	2.20									
128	132	5.20	2.40									
132	136	5.40	2.60									
136	140	5.50	2.70									
140	144	5.70	2.90	0.10								
144	148	5.80	3.00	0.30								
148	152	6.00	3.20	0.40								
152	156	6.20	3.40	0.60								
156	160	6.30	3.50	0.70								

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).  
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**SEMIMONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
160	164	6.50	3.70	0.90								
164	168	6.60	3.80	1.10								
168	172	6.80	4.00	1.20								
172	176	7.00	4.20	1.40								
176	180	7.10	4.30	1.50								
180	184	7.30	4.50	1.70								
184	188	7.40	4.60	1.90								
188	192	7.60	4.80	2.00								
192	196	7.80	5.00	2.20								
196	200	7.90	5.10	2.30								
200	204	8.10	5.30	2.50								
204	208	8.20	5.40	2.70								
208	212	8.40	5.60	2.80								
212	216	8.60	5.80	3.00	0.20							
216	220	8.70	5.90	3.10	0.30							
220	230	9.00	6.20	3.40	0.60							
230	240	9.40	6.60	3.80	1.00							
240	250	9.80	7.00	4.20	1.40							
250	260	10.20	7.40	4.60	1.80							
260	270	10.60	7.80	5.00	2.20							
270	280	11.00	8.20	5.40	2.60							
280	290	11.40	8.60	5.80	3.00	0.20						
290	300	11.80	9.00	6.20	3.40	0.60						
300	310	12.20	9.40	6.60	3.80	1.00						
310	320	12.60	9.80	7.00	4.20	1.40						
320	330	13.00	10.20	7.40	4.60	1.80						
330	340	13.40	10.60	7.80	5.00	2.20						
340	350	13.80	11.00	8.20	5.40	2.60						
350	360	14.20	11.40	8.60	5.80	3.00	0.20					
360	370	14.60	11.80	9.00	6.20	3.40	0.60					
370	380	15.00	12.20	9.40	6.60	3.80	1.00					
380	390	15.40	12.60	9.80	7.00	4.20	1.40					
390	400	15.80	13.00	10.20	7.40	4.60	1.80					
400	420	16.40	13.60	10.80	8.00	5.20	2.40					
420	440	17.50	14.40	11.60	8.80	6.00	3.20	0.50				
440	460	18.70	15.20	12.40	9.60	6.80	4.00	1.30				
460	480	19.90	16.00	13.20	10.40	7.60	4.80	2.10				
480	500	21.10	16.90	14.00	11.20	8.40	5.60	2.90	0.10			
500	520	22.30	18.10	14.80	12.00	9.20	6.40	3.70	0.90			
520	540	23.50	19.30	15.60	12.80	10.00	7.20	4.50	1.70			

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
540	560	24.70	20.50	16.40	13.60	10.80	8.00	5.30	2.50			
560	580	25.90	21.70	17.50	14.40	11.60	8.80	6.10	3.30	0.50		
580	600	27.10	22.90	18.70	15.20	12.40	9.60	6.90	4.10	1.30		
600	620	28.30	24.10	19.90	16.00	13.20	10.40	7.70	4.90	2.10		
620	640	29.50	25.30	21.10	16.90	14.00	11.20	8.50	5.70	2.90	0.10	
640	660	30.70	26.50	22.30	18.10	14.80	12.00	9.30	6.50	3.70	0.90	
660	680	31.90	27.70	23.50	19.30	15.60	12.80	10.10	7.30	4.50	1.70	
680	700	33.10	28.90	24.70	20.50	16.40	13.60	10.90	8.10	5.30	2.50	
700	720	34.30	30.10	25.90	21.70	17.50	14.40	11.70	8.90	6.10	3.30	0.50
720	740	35.50	31.30	27.10	22.90	18.70	15.20	12.50	9.70	6.90	4.10	1.30
740	760	36.70	32.50	28.30	24.10	19.90	16.00	13.30	10.50	7.70	4.90	2.10
760	780	37.90	33.70	29.50	25.30	21.10	16.90	14.10	11.30	8.50	5.70	2.90
780	800	39.10	34.90	30.70	26.50	22.30	18.10	14.90	12.10	9.30	6.50	3.70
800	820	40.30	36.10	31.90	27.70	23.50	19.30	15.70	12.90	10.10	7.30	4.50
820	840	41.50	37.30	33.10	28.90	24.70	20.50	16.50	13.70	10.90	8.10	5.30
840	860	42.70	38.50	34.30	30.10	25.90	21.70	17.50	14.50	11.70	8.90	6.10
860	880	43.90	39.70	35.50	31.30	27.10	22.90	18.70	15.30	12.50	9.70	6.90
880	900	45.10	40.90	36.70	32.50	28.30	24.10	19.90	16.10	13.30	10.50	7.70
900	920	46.30	42.10	37.90	33.70	29.50	25.30	21.10	17.00	14.10	11.30	8.50
920	940	47.50	43.30	39.10	34.90	30.70	26.50	22.30	18.20	14.90	12.10	9.30
940	960	48.70	44.50	40.30	36.10	31.90	27.70	23.50	19.40	15.70	12.90	10.10
960	980	49.90	45.70	41.50	37.30	33.10	28.90	24.70	20.60	16.50	13.70	10.90
980	1000	51.10	46.90	42.70	38.50	34.30	30.10	25.90	21.80	17.60	14.50	11.70
1000	1020	52.30	48.10	43.90	39.70	35.50	31.30	27.10	23.00	18.80	15.30	12.50
1020	1040	53.50	49.30	45.10	40.90	36.70	32.50	28.30	24.20	20.00	16.10	13.30
1040	1060	54.70	50.50	46.30	42.10	37.90	33.70	29.50	25.40	21.20	17.00	14.10
1060	1080	55.90	51.70	47.50	43.30	39.10	34.90	30.70	26.60	22.40	18.20	14.90
1080	1100	57.10	52.90	48.70	44.50	40.30	36.10	31.90	27.80	23.60	19.40	15.70
1100	1120	58.30	54.10	49.90	45.70	41.50	37.30	33.10	29.00	24.80	20.60	16.50
1120	1140	59.50	55.30	51.10	46.90	42.70	38.50	34.30	30.20	26.00	21.80	17.60
1140	1160	60.70	56.50	52.30	48.10	43.90	39.70	35.50	31.40	27.20	23.00	18.80
1160	1180	61.90	57.70	53.50	49.30	45.10	40.90	36.70	32.60	28.40	24.20	20.00
1180	1200	63.10	58.90	54.70	50.50	46.30	42.10	37.90	33.80	29.60	25.40	21.20
1200	1220	64.30	60.10	55.90	51.70	47.50	43.30	39.10	35.00	30.80	26.60	22.40
1220	1240	65.50	61.30	57.10	52.90	48.70	44.50	40.30	36.20	32.00	27.80	23.60
1240	1260	66.70	62.50	58.30	54.10	49.90	45.70	41.50	37.40	33.20	29.00	24.80
1260	1280	67.90	63.70	59.50	55.30	51.10	46.90	42.70	38.60	34.40	30.20	26.00
1280	1300	69.10	64.90	60.70	56.50	52.30	48.10	43.90	39.80	35.60	31.40	27.20
1300	1320	70.30	66.10	61.90	57.70	53.50	49.30	45.10	41.00	36.80	32.60	28.40
1320	1340	71.50	67.30	63.10	58.90	54.70	50.50	46.30	42.20	38.00	33.80	29.60

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**SEMIMONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
The amount of income tax to be withheld is -													
1340	1360	72.70	68.50	64.30	60.10	55.90	51.70	47.50	43.40	39.20	35.00	30.80	
1360	1380	73.90	69.70	65.50	61.30	57.10	52.90	48.70	44.60	40.40	36.20	32.00	
1380	1400	75.10	70.90	66.70	62.50	58.30	54.10	49.90	45.80	41.60	37.40	33.20	
1400	1420	76.30	72.10	67.90	63.70	59.50	55.30	51.10	47.00	42.80	38.60	34.40	
1420	1440	77.50	73.30	69.10	64.90	60.70	56.50	52.30	48.20	44.00	39.80	35.60	
1440	1460	78.70	74.50	70.30	66.10	61.90	57.70	53.50	49.40	45.20	41.00	36.80	
1460	1480	79.90	75.70	71.50	67.30	63.10	58.90	54.70	50.60	46.40	42.20	38.00	
1480	1500	81.10	76.90	72.70	68.50	64.30	60.10	55.90	51.80	47.60	43.40	39.20	
1500	1520	82.30	78.10	73.90	69.70	65.50	61.30	57.10	53.00	48.80	44.60	40.40	
1520	1540	83.50	79.30	75.10	70.90	66.70	62.50	58.30	54.20	50.00	45.80	41.60	
1540	1560	84.70	80.50	76.30	72.10	67.90	63.70	59.50	55.40	51.20	47.00	42.80	
1560	1580	85.90	81.70	77.50	73.30	69.10	64.90	60.70	56.60	52.40	48.20	44.00	
1580	1600	87.10	82.90	78.70	74.50	70.30	66.10	61.90	57.80	53.60	49.40	45.20	
1600	1620	88.30	84.10	79.90	75.70	71.50	67.30	63.10	59.00	54.80	50.60	46.40	
1620	1640	89.50	85.30	81.10	76.90	72.70	68.50	64.30	60.20	56.00	51.80	47.60	
1640	1660	90.70	86.50	82.30	78.10	73.90	69.70	65.50	61.40	57.20	53.00	48.80	
1660	1680	92.00	87.70	83.50	79.30	75.10	70.90	66.70	62.60	58.40	54.20	50.00	
1680	1700	93.70	88.90	84.70	80.50	76.30	72.10	67.90	63.80	59.60	55.40	51.20	
1700	1720	95.40	90.10	85.90	81.70	77.50	73.30	69.10	65.00	60.80	56.60	52.40	
1720	1740	97.10	91.30	87.10	82.90	78.70	74.50	70.30	66.20	62.00	57.80	53.60	
1740	1760	98.80	92.80	88.30	84.10	79.90	75.70	71.50	67.40	63.20	59.00	54.80	
1760	1780	100.50	94.50	89.50	85.30	81.10	76.90	72.70	68.60	64.40	60.20	56.00	
1780	1800	102.20	96.20	90.70	86.50	82.30	78.10	73.90	69.80	65.60	61.40	57.20	
1800	1820	103.90	97.90	92.00	87.70	83.50	79.30	75.10	71.00	66.80	62.60	58.40	
1820	1840	105.60	99.60	93.70	88.90	84.70	80.50	76.30	72.20	68.00	63.80	59.60	
1840	1860	107.30	101.30	95.40	90.10	85.90	81.70	77.50	73.40	69.20	65.00	60.80	
1860	1880	109.00	103.00	97.10	91.30	87.10	82.90	78.70	74.60	70.40	66.20	62.00	
1880	1900	110.70	104.70	98.80	92.90	88.30	84.10	79.90	75.80	71.60	67.40	63.20	
1900	1920	112.40	106.40	100.50	94.60	89.50	85.30	81.10	77.00	72.80	68.60	64.40	
1920	1940	114.10	108.10	102.20	96.30	90.70	86.50	82.30	78.20	74.00	69.80	65.60	
1940	1960	115.80	109.80	103.90	98.00	92.00	87.70	83.50	79.40	75.20	71.00	66.80	
8.5 percent of excess over 1,960 plus													
1960	14583	116.60	110.70	104.70	98.80	92.90	88.30	84.10	80.00	75.80	71.60	67.40	
8.95 percent of excess over 14,583 plus													
14583	& OVER	1,189.60	1,183.60	1,177.70	1,171.80	1,165.80	1,159.90	1,154.00	1,148.00	1,142.10	1,136.20	1,130.20	

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).  
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**MONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	4	0.10										
4	8	0.20										
8	12	0.40										
12	16	0.60										
16	20	0.70										
20	24	0.90										
24	28	1.00										
28	32	1.20										
32	36	1.40										
36	40	1.50										
40	44	1.70										
44	48	1.80										
48	52	2.00										
52	56	2.20										
56	60	2.30										
60	64	2.50										
64	68	2.60										
68	72	2.80										
72	76	3.00										
76	80	3.10										
80	84	3.30										
84	88	3.40										
88	92	3.60										
92	96	3.80										
96	100	3.90										
100	104	4.10										
104	108	4.20										
108	112	4.40										
112	116	4.60										
116	120	4.70										
120	124	4.90										
124	128	5.00										
128	132	5.20										
132	136	5.40										
136	140	5.50										
140	144	5.70	0.10									
144	148	5.80	0.30									
148	152	6.00	0.40									
152	156	6.20	0.60									
156	160	6.30	0.70									

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**MONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
160	164	6.50	0.90									
164	168	6.60	1.10									
168	172	6.80	1.20									
172	176	7.00	1.40									
176	180	7.10	1.50									
180	184	7.30	1.70									
184	188	7.40	1.90									
188	192	7.60	2.00									
192	196	7.80	2.20									
196	200	7.90	2.30									
200	204	8.10	2.50									
204	208	8.20	2.70									
208	212	8.40	2.80									
212	216	8.60	3.00									
216	220	8.70	3.10									
220	230	9.00	3.40									
230	240	9.40	3.80									
240	250	9.80	4.20									
250	260	10.20	4.60									
260	270	10.60	5.00									
270	280	11.00	5.40									
280	290	11.40	5.80	0.20								
290	300	11.80	6.20	0.60								
300	310	12.20	6.60	1.00								
310	320	12.60	7.00	1.40								
320	330	13.00	7.40	1.80								
330	340	13.40	7.80	2.20								
340	350	13.80	8.20	2.60								
350	360	14.20	8.60	3.00								
360	370	14.60	9.00	3.40								
370	380	15.00	9.40	3.80								
380	390	15.40	9.80	4.20								
390	400	15.80	10.20	4.60								
400	420	16.40	10.80	5.20								
420	440	17.20	11.60	6.00	0.50							
440	460	18.00	12.40	6.80	1.30							
460	480	18.80	13.20	7.60	2.10							
480	500	19.60	14.00	8.40	2.90							
500	520	20.40	14.80	9.20	3.70							
520	540	21.20	15.60	10.00	4.50							

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**MONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
540	560	22.00	16.40	10.80	5.30							
560	580	22.80	17.20	11.60	6.10	0.50						
580	600	23.60	18.00	12.40	6.90	1.30						
600	620	24.40	18.80	13.20	7.70	2.10						
620	640	25.20	19.60	14.00	8.50	2.90						
640	660	26.00	20.40	14.80	9.30	3.70						
660	680	26.80	21.20	15.60	10.10	4.50						
680	700	27.60	22.00	16.40	10.90	5.30						
700	720	28.40	22.80	17.20	11.70	6.10	0.50					
720	740	29.20	23.60	18.00	12.50	6.90	1.30					
740	760	30.00	24.40	18.80	13.30	7.70	2.10					
760	780	30.80	25.20	19.60	14.10	8.50	2.90					
780	800	31.60	26.00	20.40	14.90	9.30	3.70					
800	820	32.40	26.80	21.20	15.70	10.10	4.50					
820	840	33.20	27.60	22.00	16.50	10.90	5.30					
840	860	34.30	28.40	22.80	17.30	11.70	6.10	0.50				
860	880	35.50	29.20	23.60	18.10	12.50	6.90	1.30				
880	900	36.70	30.00	24.40	18.90	13.30	7.70	2.10				
900	920	37.90	30.80	25.20	19.70	14.10	8.50	2.90				
920	940	39.10	31.60	26.00	20.50	14.90	9.30	3.70				
940	960	40.30	32.40	26.80	21.30	15.70	10.10	4.50				
960	980	41.50	33.20	27.60	22.10	16.50	10.90	5.30				
980	1000	42.70	34.40	28.40	22.90	17.30	11.70	6.10	0.50			
1000	1020	43.90	35.60	29.20	23.70	18.10	12.50	6.90	1.30			
1020	1040	45.10	36.80	30.00	24.50	18.90	13.30	7.70	2.10			
1040	1060	46.30	38.00	30.80	25.30	19.70	14.10	8.50	2.90			
1060	1080	47.50	39.20	31.60	26.10	20.50	14.90	9.30	3.70			
1080	1100	48.70	40.40	32.40	26.90	21.30	15.70	10.10	4.50			
1100	1120	49.90	41.60	33.20	27.70	22.10	16.50	10.90	5.30			
1120	1140	51.10	42.80	34.40	28.50	22.90	17.30	11.70	6.10	0.50		
1140	1160	52.30	44.00	35.60	29.30	23.70	18.10	12.50	6.90	1.30		
1160	1180	53.50	45.20	36.80	30.10	24.50	18.90	13.30	7.70	2.10		
1180	1200	54.70	46.40	38.00	30.90	25.30	19.70	14.10	8.50	2.90		
1200	1220	55.90	47.60	39.20	31.70	26.10	20.50	14.90	9.30	3.70		
1220	1240	57.10	48.80	40.40	32.50	26.90	21.30	15.70	10.10	4.50		
1240	1260	58.30	50.00	41.60	33.30	27.70	22.10	16.50	10.90	5.30		
1260	1280	59.50	51.20	42.80	34.40	28.50	22.90	17.30	11.70	6.10	0.60	
1280	1300	60.70	52.40	44.00	35.60	29.30	23.70	18.10	12.50	6.90	1.40	
1300	1340	62.50	54.20	45.80	37.40	30.50	24.90	19.30	13.70	8.10	2.60	
1340	1380	64.90	56.60	48.20	39.80	32.10	26.50	20.90	15.30	9.70	4.20	

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).  
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**MONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1380	1420	67.30	59.00	50.60	42.20	33.80	28.10	22.50	16.90	11.30	5.80	0.20
1420	1460	69.70	61.40	53.00	44.60	36.20	29.70	24.10	18.50	12.90	7.40	1.80
1460	1500	72.10	63.80	55.40	47.00	38.60	31.30	25.70	20.10	14.50	9.00	3.40
1500	1540	74.50	66.20	57.80	49.40	41.00	32.90	27.30	21.70	16.10	10.60	5.00
1540	1580	76.90	68.60	60.20	51.80	43.40	35.10	28.90	23.30	17.70	12.20	6.60
1580	1620	79.30	71.00	62.60	54.20	45.80	37.50	30.50	24.90	19.30	13.80	8.20
1620	1660	81.70	73.40	65.00	56.60	48.20	39.90	32.10	26.50	20.90	15.40	9.80
1660	1700	84.10	75.80	67.40	59.00	50.60	42.30	33.90	28.10	22.50	17.00	11.40
1700	1740	86.50	78.20	69.80	61.40	53.00	44.70	36.30	29.70	24.10	18.60	13.00
1740	1780	88.90	80.60	72.20	63.80	55.40	47.10	38.70	31.30	25.70	20.20	14.60
1780	1820	91.30	83.00	74.60	66.20	57.80	49.50	41.10	32.90	27.30	21.80	16.20
1820	1860	93.70	85.40	77.00	68.60	60.20	51.90	43.50	35.10	28.90	23.40	17.80
1860	1900	96.10	87.80	79.40	71.00	62.60	54.30	45.90	37.50	30.50	25.00	19.40
1900	1940	98.50	90.20	81.80	73.40	65.00	56.70	48.30	39.90	32.10	26.60	21.00
1940	1980	100.90	92.60	84.20	75.80	67.40	59.10	50.70	42.30	33.90	28.20	22.60
1980	2020	103.30	95.00	86.60	78.20	69.80	61.50	53.10	44.70	36.30	29.80	24.20
2020	2060	105.70	97.40	89.00	80.60	72.20	63.90	55.50	47.10	38.70	31.40	25.80
2060	2100	108.10	99.80	91.40	83.00	74.60	66.30	57.90	49.50	41.10	33.00	27.40
2100	2140	110.50	102.20	93.80	85.40	77.00	68.70	60.30	51.90	43.50	35.20	29.00
2140	2180	112.90	104.60	96.20	87.80	79.40	71.10	62.70	54.30	45.90	37.60	30.60
2180	2220	115.30	107.00	98.60	90.20	81.80	73.50	65.10	56.70	48.30	40.00	32.20
2220	2260	117.70	109.40	101.00	92.60	84.20	75.90	67.50	59.10	50.70	42.40	34.00
2260	2300	120.10	111.80	103.40	95.00	86.60	78.30	69.90	61.50	53.10	44.80	36.40
2300	2340	122.50	114.20	105.80	97.40	89.00	80.70	72.30	63.90	55.50	47.20	38.80
2340	2380	124.90	116.60	108.20	99.80	91.40	83.10	74.70	66.30	57.90	49.60	41.20
2380	2420	127.30	119.00	110.60	102.20	93.80	85.50	77.10	68.70	60.30	52.00	43.60
2420	2460	129.70	121.40	113.00	104.60	96.20	87.90	79.50	71.10	62.70	54.40	46.00
2460	2500	132.10	123.80	115.40	107.00	98.60	90.30	81.90	73.50	65.10	56.80	48.40
2500	2540	134.50	126.20	117.80	109.40	101.00	92.70	84.30	75.90	67.50	59.20	50.80
2540	2580	136.90	128.60	120.20	111.80	103.40	95.10	86.70	78.30	69.90	61.60	53.20
2580	2620	139.30	131.00	122.60	114.20	105.80	97.50	89.10	80.70	72.30	64.00	55.60
2620	2660	141.70	133.40	125.00	116.60	108.20	99.90	91.50	83.10	74.70	66.40	58.00
2660	2700	144.10	135.80	127.40	119.00	110.60	102.30	93.90	85.50	77.10	68.80	60.40
2700	2740	146.50	138.20	129.80	121.40	113.00	104.70	96.30	87.90	79.50	71.20	62.80
2740	2780	148.90	140.60	132.20	123.80	115.40	107.10	98.70	90.30	81.90	73.60	65.20
2780	2820	151.30	143.00	134.60	126.20	117.80	109.50	101.10	92.70	84.30	76.00	67.60
2820	2860	153.70	145.40	137.00	128.60	120.20	111.90	103.50	95.10	86.70	78.40	70.00
2860	2900	156.10	147.80	139.40	131.00	122.60	114.30	105.90	97.50	89.10	80.80	72.40
2900	2940	158.50	150.20	141.80	133.40	125.00	116.70	108.30	99.90	91.50	83.20	74.80
2940	2980	160.90	152.60	144.20	135.80	127.40	119.10	110.70	102.30	93.90	85.60	77.20

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

**WAGE BRACKET METHOD**

**MONTHLY WITHHOLDING TAX TABLE**

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2980	3020	163.30	155.00	146.60	138.20	129.80	121.50	113.10	104.70	96.30	88.00	79.60
3020	3060	165.70	157.40	149.00	140.60	132.20	123.90	115.50	107.10	98.70	90.40	82.00
3060	3100	168.10	159.80	151.40	143.00	134.60	126.30	117.90	109.50	101.10	92.80	84.40
3100	3140	170.50	162.20	153.80	145.40	137.00	128.70	120.30	111.90	103.50	95.20	86.80
3140	3180	172.90	164.60	156.20	147.80	139.40	131.10	122.70	114.30	105.90	97.60	89.20
3180	3220	175.30	167.00	158.60	150.20	141.80	133.50	125.10	116.70	108.30	100.00	91.60
3220	3260	177.70	169.40	161.00	152.60	144.20	135.90	127.50	119.10	110.70	102.40	94.00
3260	3300	180.10	171.80	163.40	155.00	146.60	138.30	129.90	121.50	113.10	104.80	96.40
3300	3340	182.50	174.20	165.80	157.40	149.00	140.70	132.30	123.90	115.50	107.20	98.80
3340	3380	185.60	176.60	168.20	159.80	151.40	143.10	134.70	126.30	117.90	109.60	101.20
3380	3420	189.00	179.00	170.60	162.20	153.80	145.50	137.10	128.70	120.30	112.00	103.60
3420	3460	192.40	181.40	173.00	164.60	156.20	147.90	139.50	131.10	122.70	114.40	106.00
3460	3500	195.80	183.90	175.40	167.00	158.60	150.30	141.90	133.50	125.10	116.80	108.40
3500	3540	199.20	187.30	177.80	169.40	161.00	152.70	144.30	135.90	127.50	119.20	110.80
3540	3580	202.60	190.70	180.20	171.80	163.40	155.10	146.70	138.30	129.90	121.60	113.20
3580	3620	206.00	194.10	182.60	174.20	165.80	157.50	149.10	140.70	132.30	124.00	115.60
3620	3660	209.40	197.50	185.70	176.60	168.20	159.90	151.50	143.10	134.70	126.40	118.00
3660	3700	212.80	200.90	189.10	179.00	170.60	162.30	153.90	145.50	137.10	128.80	120.40
3700	3740	216.20	204.30	192.50	181.40	173.00	164.70	156.30	147.90	139.50	131.20	122.80
3740	3780	219.60	207.70	195.90	184.00	175.40	167.10	158.70	150.30	141.90	133.60	125.20
3780	3820	223.00	211.10	199.30	187.40	177.80	169.50	161.10	152.70	144.30	136.00	127.60
3820	3860	226.40	214.50	202.70	190.80	180.20	171.90	163.50	155.10	146.70	138.40	130.00
3860	3900	229.80	217.90	206.10	194.20	182.60	174.30	165.90	157.50	149.10	140.80	132.40
3900	3940	233.20	221.30	209.50	197.60	185.70	176.70	168.30	159.90	151.50	143.20	134.80
		8.5 percent of excess over 3,940 to 29,167 plus										
3940	& OVER	234.90	223.00	211.20	199.30	187.40	177.90	169.50	161.10	152.70	144.40	136.00
		8.95 percent of excess over 29,167 plus										
29167	& OVER	2,379.20	2,367.30	2,355.50	2,343.60	2,331.70	2,319.90	2,308.00	2,296.10	2,284.30	2,272.40	2,260.50

This table allows a \$1675 credit for each withholding allowance claimed on Form D-4 (DC Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.





