

Withholding Formula and Tables for 2019 and After

All the tables on pages 1 through 10 have been updated.

The amounts in the tables are approximate. Use the formula below for exact amounts.

Formula For Computing Virginia Tax To Be Withheld

Legend

- G = Gross pay for pay period
- P = Number of pay periods per year
- A = Annualized gross pay (G x P)
- E1 = Personal and Dependent Exemptions
- E2 = Age 65 and Over & Blind Exemptions
- T = Annualized taxable income
- W = Annualized tax to be withheld
- W/H = Tax to be withheld for pay period

Formula (Effective for taxable years beginning on or after January 1, 2019)

1. $(G)P - [\$4,500 + (E1 \times \$930) + (E2 \times 800)] = T$
2. If T is: W is:
 - Not over \$3,000 2% of T
 - Over But not Over Then
 - \$3,000 \$5,000 \$60 + (3% of excess over \$3,000)
 - \$5,000 \$17,000 \$120 + (5% of excess over \$5,000)
 - \$17,000 \$720 + (5.75% of excess over \$17,000)
3. $W \div P = W/H$

Daily Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
\$0	\$15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	16	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	17	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	18	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	19	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	20	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	21	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	22	0.14	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	23	0.16	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	24	0.18	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	25	0.20	0.14	0.08	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	26	0.23	0.16	0.10	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	27	0.26	0.18	0.12	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	28	0.29	0.20	0.14	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00
28	29	0.32	0.23	0.16	0.09	0.03	0.00	0.00	0.00	0.00	0.00	0.00
29	30	0.35	0.26	0.18	0.11	0.05	0.00	0.00	0.00	0.00	0.00	0.00
30	32	0.42	0.32	0.22	0.15	0.09	0.03	0.00	0.00	0.00	0.00	0.00
32	34	0.52	0.38	0.28	0.19	0.13	0.07	0.01	0.00	0.00	0.00	0.00
34	36	0.62	0.46	0.34	0.25	0.17	0.11	0.05	0.00	0.00	0.00	0.00
36	38	0.72	0.56	0.41	0.31	0.22	0.15	0.09	0.03	0.00	0.00	0.00
38	40	0.82	0.66	0.51	0.37	0.28	0.19	0.13	0.07	0.00	0.00	0.00
40	42	0.92	0.76	0.61	0.45	0.34	0.25	0.17	0.11	0.04	0.00	0.00
42	44	1.02	0.86	0.71	0.55	0.40	0.31	0.21	0.15	0.08	0.02	0.00
44	46	1.12	0.96	0.81	0.65	0.50	0.37	0.27	0.19	0.12	0.06	0.00
46	48	1.22	1.06	0.91	0.75	0.60	0.44	0.33	0.24	0.16	0.10	0.04
48	50	1.32	1.16	1.01	0.85	0.70	0.54	0.39	0.30	0.21	0.14	0.08
50	52	1.42	1.26	1.11	0.95	0.80	0.64	0.49	0.36	0.27	0.18	0.12
52	54	1.52	1.36	1.21	1.05	0.90	0.74	0.59	0.43	0.33	0.23	0.16
54	56	1.62	1.46	1.31	1.15	1.00	0.84	0.69	0.53	0.39	0.29	0.20
56	58	1.72	1.56	1.41	1.25	1.10	0.94	0.79	0.63	0.48	0.35	0.26
58	60	1.82	1.66	1.51	1.35	1.20	1.04	0.89	0.73	0.58	0.42	0.32
60	62	1.92	1.76	1.61	1.45	1.30	1.14	0.99	0.83	0.68	0.52	0.38
62	64	2.02	1.86	1.71	1.55	1.40	1.24	1.09	0.93	0.78	0.62	0.47
64	66	2.12	1.96	1.81	1.65	1.50	1.34	1.19	1.03	0.88	0.72	0.57
66	68	2.22	2.06	1.91	1.75	1.60	1.44	1.29	1.13	0.98	0.82	0.67
68	70	2.32	2.16	2.01	1.85	1.70	1.54	1.39	1.23	1.08	0.92	0.77
70	72	2.42	2.26	2.11	1.95	1.80	1.64	1.49	1.33	1.18	1.02	0.87
72	74	2.53	2.36	2.21	2.05	1.90	1.74	1.59	1.43	1.28	1.12	0.97
74	76	2.65	2.47	2.31	2.15	2.00	1.84	1.69	1.53	1.38	1.22	1.07
76	78	2.76	2.59	2.41	2.25	2.10	1.94	1.79	1.63	1.48	1.32	1.17
78	80	2.88	2.70	2.52	2.35	2.20	2.04	1.89	1.73	1.58	1.42	1.27
80	82	2.99	2.82	2.64	2.46	2.30	2.14	1.99	1.83	1.68	1.52	1.37
82	84	3.11	2.93	2.75	2.57	2.40	2.24	2.09	1.93	1.78	1.62	1.47
84	86	3.22	3.05	2.87	2.69	2.51	2.34	2.19	2.03	1.88	1.72	1.57
86	88	3.34	3.16	2.98	2.80	2.63	2.45	2.29	2.13	1.98	1.82	1.67
88	90	3.45	3.28	3.10	2.92	2.74	2.56	2.39	2.23	2.08	1.92	1.77
90	92	3.57	3.39	3.21	3.03	2.86	2.68	2.50	2.33	2.18	2.02	1.87
92	94	3.68	3.51	3.33	3.15	2.97	2.79	2.61	2.44	2.28	2.12	1.97
94	96	3.80	3.62	3.44	3.26	3.09	2.91	2.73	2.55	2.38	2.22	2.07
96	98	3.91	3.74	3.56	3.38	3.20	3.02	2.84	2.67	2.49	2.32	2.17
98	100	4.03	3.85	3.67	3.49	3.32	3.14	2.96	2.78	2.60	2.42	2.27
100	102	4.14	3.97	3.79	3.61	3.43	3.25	3.07	2.90	2.72	2.54	2.37
102	104	4.26	4.08	3.90	3.72	3.55	3.37	3.19	3.01	2.83	2.65	2.48
104	106	4.37	4.20	4.02	3.84	3.66	3.48	3.30	3.13	2.95	2.77	2.59
106	108	4.49	4.31	4.13	3.95	3.78	3.60	3.42	3.24	3.06	2.88	2.71
108	110	4.60	4.43	4.25	4.07	3.89	3.71	3.53	3.36	3.18	3.00	2.82
110	112	4.72	4.54	4.36	4.18	4.01	3.83	3.65	3.47	3.29	3.11	2.94
112	114	4.83	4.66	4.48	4.30	4.12	3.94	3.76	3.59	3.41	3.23	3.05
114	116	4.95	4.77	4.59	4.41	4.24	4.06	3.88	3.70	3.52	3.34	3.17
116	118	5.06	4.89	4.71	4.53	4.35	4.17	3.99	3.82	3.64	3.46	3.28
118	120	5.18	5.00	4.82	4.64	4.47	4.29	4.11	3.93	3.75	3.57	3.40

Daily Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
120	122	5.29	5.12	4.94	4.76	4.58	4.40	4.22	4.05	3.87	3.69	3.51
122	124	5.41	5.23	5.05	4.87	4.70	4.52	4.34	4.16	3.98	3.80	3.63
124	126	5.52	5.35	5.17	4.99	4.81	4.63	4.45	4.28	4.10	3.92	3.74
126	128	5.64	5.46	5.28	5.10	4.93	4.75	4.57	4.39	4.21	4.03	3.86
128	130	5.75	5.58	5.40	5.22	5.04	4.86	4.68	4.51	4.33	4.15	3.97
130	132	5.87	5.69	5.51	5.33	5.16	4.98	4.80	4.62	4.44	4.26	4.09
132	134	5.98	5.81	5.63	5.45	5.27	5.09	4.91	4.74	4.56	4.38	4.20
134	136	6.10	5.92	5.74	5.56	5.39	5.21	5.03	4.85	4.67	4.49	4.32
136	138	6.21	6.04	5.86	5.68	5.50	5.32	5.14	4.97	4.79	4.61	4.43
138	140	6.33	6.15	5.97	5.79	5.62	5.44	5.26	5.08	4.90	4.72	4.55
140	142	6.44	6.27	6.09	5.91	5.73	5.55	5.37	5.20	5.02	4.84	4.66
142	144	6.56	6.38	6.20	6.02	5.85	5.67	5.49	5.31	5.13	4.95	4.78
144	146	6.67	6.50	6.32	6.14	5.96	5.78	5.60	5.43	5.25	5.07	4.89
146	148	6.79	6.61	6.43	6.25	6.08	5.90	5.72	5.54	5.36	5.18	5.01
148	150	6.90	6.73	6.55	6.37	6.19	6.01	5.83	5.66	5.48	5.30	5.12
150	152	7.02	6.84	6.66	6.48	6.31	6.13	5.95	5.77	5.59	5.41	5.24
152	154	7.13	6.96	6.78	6.60	6.42	6.24	6.06	5.89	5.71	5.53	5.35
154	156	7.25	7.07	6.89	6.71	6.54	6.36	6.18	6.00	5.82	5.64	5.47
156	158	7.36	7.19	7.01	6.83	6.65	6.47	6.29	6.12	5.94	5.76	5.58
158	160	7.48	7.30	7.12	6.94	6.77	6.59	6.41	6.23	6.05	5.87	5.70
160	162	7.59	7.42	7.24	7.06	6.88	6.70	6.52	6.35	6.17	5.99	5.81
162	164	7.71	7.53	7.35	7.17	7.00	6.82	6.64	6.46	6.28	6.10	5.93
164	166	7.82	7.65	7.47	7.29	7.11	6.93	6.75	6.58	6.40	6.22	6.04
166	168	7.94	7.76	7.58	7.40	7.23	7.05	6.87	6.69	6.51	6.33	6.16
168	170	8.05	7.88	7.70	7.52	7.34	7.16	6.98	6.81	6.63	6.45	6.27
170	172	8.17	7.99	7.81	7.63	7.46	7.28	7.10	6.92	6.74	6.56	6.39
172	174	8.28	8.11	7.93	7.75	7.57	7.39	7.21	7.04	6.86	6.68	6.50
174	176	8.40	8.22	8.04	7.86	7.69	7.51	7.33	7.15	6.97	6.79	6.62
176	178	8.51	8.34	8.16	7.98	7.80	7.62	7.44	7.27	7.09	6.91	6.73
178	180	8.63	8.45	8.27	8.09	7.92	7.74	7.56	7.38	7.20	7.02	6.85
180	182	8.74	8.57	8.39	8.21	8.03	7.85	7.67	7.50	7.32	7.14	6.96
182	184	8.86	8.68	8.50	8.32	8.15	7.97	7.79	7.61	7.43	7.25	7.08
184	186	8.97	8.80	8.62	8.44	8.26	8.08	7.90	7.73	7.55	7.37	7.19
186	188	9.09	8.91	8.73	8.55	8.38	8.20	8.02	7.84	7.66	7.48	7.31
188	190	9.20	9.03	8.85	8.67	8.49	8.31	8.13	7.96	7.78	7.60	7.42
190	192	9.32	9.14	8.96	8.78	8.61	8.43	8.25	8.07	7.89	7.71	7.54
192	194	9.43	9.26	9.08	8.90	8.72	8.54	8.36	8.19	8.01	7.83	7.65
194	196	9.55	9.37	9.19	9.01	8.84	8.66	8.48	8.30	8.12	7.94	7.77
196	198	9.66	9.49	9.31	9.13	8.95	8.77	8.59	8.42	8.24	8.06	7.88
198	200	9.78	9.60	9.42	9.24	9.07	8.89	8.71	8.53	8.35	8.17	8.00
200	202	9.89	9.72	9.54	9.36	9.18	9.00	8.82	8.65	8.47	8.29	8.11
202	204	10.01	9.83	9.65	9.47	9.30	9.12	8.94	8.76	8.58	8.40	8.23
204	206	10.12	9.95	9.77	9.59	9.41	9.23	9.05	8.88	8.70	8.52	8.34
206	208	10.24	10.06	9.88	9.70	9.53	9.35	9.17	8.99	8.81	8.63	8.46
208	210	10.35	10.18	10.00	9.82	9.64	9.46	9.28	9.11	8.93	8.75	8.57
210	212	10.47	10.29	10.11	9.93	9.76	9.58	9.40	9.22	9.04	8.86	8.69
212	214	10.58	10.41	10.23	10.05	9.87	9.69	9.51	9.34	9.16	8.98	8.80
214	216	10.70	10.52	10.34	10.16	9.99	9.81	9.63	9.45	9.27	9.09	8.92
216	218	10.81	10.64	10.46	10.28	10.10	9.92	9.74	9.57	9.39	9.21	9.03
218	220	10.93	10.75	10.57	10.39	10.22	10.04	9.86	9.68	9.50	9.32	9.15
220	222	11.04	10.87	10.69	10.51	10.33	10.15	9.97	9.80	9.62	9.44	9.26
222	224	11.16	10.98	10.80	10.62	10.45	10.27	10.09	9.91	9.73	9.55	9.38
224	226	11.27	11.10	10.92	10.74	10.56	10.38	10.20	10.03	9.85	9.67	9.49
226	228	11.39	11.21	11.03	10.85	10.68	10.50	10.32	10.14	9.96	9.78	9.61
228	230	11.50	11.33	11.15	10.97	10.79	10.61	10.43	10.26	10.08	9.90	9.72
230	232	11.62	11.44	11.26	11.08	10.91	10.73	10.55	10.37	10.19	10.01	9.84
232	234	11.73	11.56	11.38	11.20	11.02	10.84	10.66	10.49	10.31	10.13	9.95
234	236	11.85	11.67	11.49	11.31	11.14	10.96	10.78	10.60	10.42	10.24	10.07
236	238	11.96	11.79	11.61	11.43	11.25	11.07	10.89	10.72	10.54	10.36	10.18

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

**Weekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$110	0	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	1	1	0	0	0	0	0	0	0	0	0
130	135	1	1	0	0	0	0	0	0	0	0	0
135	140	1	1	0	0	0	0	0	0	0	0	0
140	145	1	1	0	0	0	0	0	0	0	0	0
145	150	1	1	1	0	0	0	0	0	0	0	0
150	155	1	1	1	0	0	0	0	0	0	0	0
155	160	2	1	1	0	0	0	0	0	0	0	0
160	165	2	1	1	0	0	0	0	0	0	0	0
165	170	2	1	1	1	0	0	0	0	0	0	0
170	175	2	2	1	1	0	0	0	0	0	0	0
175	180	2	2	1	1	0	0	0	0	0	0	0
180	185	2	2	1	1	1	0	0	0	0	0	0
185	190	3	2	1	1	1	0	0	0	0	0	0
190	195	3	2	2	1	1	0	0	0	0	0	0
195	200	3	2	2	1	1	0	0	0	0	0	0
200	210	4	3	2	2	1	1	0	0	0	0	0
210	220	4	3	2	2	1	1	1	0	0	0	0
220	230	5	4	3	2	2	1	1	0	0	0	0
230	240	5	4	3	2	2	1	1	1	0	0	0
240	250	6	5	4	3	2	2	1	1	0	0	0
250	260	6	5	4	3	3	2	1	1	1	0	0
260	270	7	6	5	4	3	2	2	1	1	0	0
270	280	7	6	5	4	4	3	2	1	1	1	0
280	290	8	7	6	5	4	3	2	2	1	1	0
290	300	8	7	6	5	5	4	3	2	2	1	1
300	310	9	8	7	6	5	4	3	2	2	1	1
310	320	9	8	7	6	6	5	4	3	2	2	1
320	330	10	9	8	7	6	5	4	3	3	2	1
330	340	10	9	8	7	7	6	5	4	3	2	2
340	350	11	10	9	8	7	6	5	4	4	3	2
350	360	11	10	9	8	8	7	6	5	4	3	2
360	370	12	11	10	9	8	7	6	5	5	4	3
370	380	12	11	10	9	9	8	7	6	5	4	3
380	390	13	12	11	10	9	8	7	6	6	5	4
390	400	13	12	11	10	10	9	8	7	6	5	4
400	410	14	13	12	11	10	9	8	7	7	6	5
410	420	14	13	12	11	11	10	9	8	7	6	5
420	430	15	14	13	12	11	10	9	8	8	7	6
430	440	15	14	13	12	12	11	10	9	8	7	6
440	450	16	15	14	13	12	11	10	9	9	8	7
450	460	17	15	14	13	13	12	11	10	9	8	7
460	470	17	16	15	14	13	12	11	10	10	9	8
470	480	18	17	16	15	14	13	12	11	10	9	8
480	490	18	17	16	15	14	13	12	11	11	10	9
490	500	19	18	17	16	15	14	13	12	11	10	9
500	510	19	18	17	16	15	14	13	12	12	11	10
510	520	20	19	18	17	16	15	14	13	13	12	11
520	530	21	20	18	17	16	15	14	13	13	12	11
530	540	21	20	19	18	17	16	15	14	13	12	11
540	550	22	21	20	19	18	17	16	14	14	13	12
550	560	22	21	20	19	18	17	16	15	14	13	12
560	570	23	22	21	20	19	18	17	16	15	14	13
570	580	23	22	21	20	19	18	17	16	15	14	13
580	590	24	23	22	21	20	19	18	17	16	15	14
590	600	25	24	23	21	20	19	18	17	16	15	14
600	610	25	24	23	22	21	20	19	18	17	16	15
610	620	26	25	24	23	22	21	20	19	17	16	15
620	630	26	25	24	23	22	21	20	19	18	17	16

**Weekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
630	640	27	26	25	24	23	22	21	20	19	18	17
640	650	27	26	25	24	23	22	21	20	19	18	17
650	660	28	27	26	25	24	23	22	21	20	19	18
660	670	29	28	27	26	24	23	22	21	20	19	18
670	680	29	28	27	26	25	24	23	22	21	20	19
680	690	30	29	28	27	26	25	24	23	22	20	19
690	700	30	29	28	27	26	25	24	23	22	21	20
700	710	31	30	29	28	27	26	25	24	23	22	21
710	720	31	30	29	28	27	26	25	24	23	22	21
720	730	32	31	30	29	28	27	26	25	24	23	22
730	740	33	32	31	30	29	27	26	25	24	23	22
740	750	33	32	31	30	29	28	27	26	25	24	23
750	760	34	33	32	31	30	29	28	27	26	25	23
760	770	34	33	32	31	30	29	28	27	26	25	24
770	780	35	34	33	32	31	30	29	28	27	26	25
780	790	35	34	33	32	31	30	29	28	27	26	25
790	800	36	35	34	33	32	31	30	29	28	27	26
800	810	37	36	35	34	33	32	30	29	28	27	26
810	820	37	36	35	34	33	32	31	30	29	28	27
820	830	38	37	36	35	34	33	32	31	30	29	28
830	840	38	37	36	35	34	33	32	31	30	29	28
840	850	39	38	37	36	35	34	33	32	31	30	29
850	860	40	38	37	36	35	34	33	32	31	30	29
860	870	40	39	38	37	36	35	34	33	32	31	30
870	880	41	40	39	38	37	36	35	33	32	31	30
880	890	41	40	39	38	37	36	35	34	33	32	31
890	900	42	41	40	39	38	37	36	35	34	33	32
900	910	42	41	40	39	38	37	36	35	34	33	32
910	920	43	42	41	40	39	38	37	36	35	34	33
920	930	44	43	41	40	39	38	37	36	35	34	33
930	940	44	43	42	41	40	39	38	37	36	35	34
940	950	45	44	43	42	41	40	39	37	36	35	34
950	960	45	44	43	42	41	40	39	38	37	36	35
960	970	46	45	44	43	42	41	40	39	38	37	36
970	980	46	45	44	43	42	41	40	39	38	37	36
980	990	47	46	45	44	43	42	41	40	39	38	37
990	1000	48	47	46	44	43	42	41	40	39	38	37
1000	1010	48	47	46	45	44	43	42	41	40	39	38
1010	1020	49	48	47	46	45	44	43	42	40	39	38
1020	1030	49	48	47	46	45	44	43	42	41	40	39
1030	1040	50	49	48	47	46	45	44	43	42	41	40
1040	1050	50	49	48	47	46	45	44	43	42	41	40
1050	1060	51	50	49	48	47	46	45	44	43	42	41
1060	1070	52	51	50	49	47	46	45	44	43	42	41
1070	1080	52	51	50	49	48	47	46	45	44	43	42
1080	1090	53	52	51	50	49	48	47	46	45	43	42
1090	1100	53	52	51	50	49	48	47	46	45	44	43
1100	1110	54	53	52	51	50	49	48	47	46	45	44
1110	1120	54	53	52	51	50	49	48	47	46	45	44
1120	1130	55	54	53	52	51	50	49	48	47	46	45
1130	1140	56	55	54	53	52	50	49	48	47	46	45
1140	1150	56	55	54	53	52	51	50	49	48	47	46
1150	1160	57	56	55	54	53	52	51	50	49	48	46
1160	1170	57	56	55	54	53	52	51	50	49	48	47
1170	1180	58	57	56	55	54	53	52	51	50	49	48
1180	1190	58	57	56	55	54	53	52	51	50	49	48
1190	1200	59	58	57	56	55	54	53	52	51	50	49
1200	1210	60	59	58	57	56	55	53	52	51	50	49

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

**Semi-Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
\$0	\$210	0	0	0	0	0	0	0	0	0	0	0
210	220	1	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	1	0	0	0	0	0	0	0	0	0	0
250	260	1	1	0	0	0	0	0	0	0	0	0
260	270	2	1	0	0	0	0	0	0	0	0	0
270	280	2	1	0	0	0	0	0	0	0	0	0
280	290	2	1	1	0	0	0	0	0	0	0	0
290	300	2	1	1	0	0	0	0	0	0	0	0
300	310	2	2	1	0	0	0	0	0	0	0	0
310	320	3	2	1	0	0	0	0	0	0	0	0
320	330	3	2	1	1	0	0	0	0	0	0	0
330	340	3	2	2	1	0	0	0	0	0	0	0
340	350	4	2	2	1	0	0	0	0	0	0	0
350	360	4	3	2	1	0	0	0	0	0	0	0
360	370	4	3	2	1	1	0	0	0	0	0	0
370	380	5	3	2	2	1	0	0	0	0	0	0
380	390	5	4	3	2	1	0	0	0	0	0	0
390	400	5	4	3	2	1	0	0	0	0	0	0
400	410	6	4	3	2	1	1	0	0	0	0	0
410	420	6	5	3	2	2	1	0	0	0	0	0
420	430	7	5	4	3	2	1	0	0	0	0	0
430	440	7	5	4	3	2	1	0	0	0	0	0
440	450	8	6	4	3	2	1	1	0	0	0	0
450	460	8	6	5	3	2	2	1	0	0	0	0
460	470	9	7	5	4	3	2	1	0	0	0	0
470	480	9	7	5	4	3	2	1	0	0	0	0
480	490	10	8	6	4	3	2	1	1	0	0	0
490	500	10	8	6	5	3	2	2	1	0	0	0
500	510	11	9	7	5	4	3	2	1	0	0	0
510	520	11	9	7	5	4	3	2	1	0	0	0
520	530	12	10	8	6	4	3	2	1	1	0	0
530	540	12	10	8	6	5	4	2	2	1	0	0
540	550	13	11	9	7	5	4	3	2	1	0	0
550	560	13	11	9	7	5	4	3	2	1	0	0
560	570	14	12	10	8	6	4	3	2	1	1	0
570	580	14	12	10	8	6	5	4	2	2	1	0
580	590	15	13	11	9	7	5	4	3	2	1	0
590	600	15	13	11	9	7	6	4	3	2	1	1
600	615	16	14	12	10	8	6	5	3	2	2	1
615	630	17	15	13	11	9	7	5	4	3	2	1
630	645	17	16	14	12	10	8	6	4	3	2	1
645	660	18	16	14	12	10	9	7	5	4	2	2
660	675	19	17	15	13	11	9	7	5	4	3	2
675	690	20	18	16	14	12	10	8	6	5	3	2
690	705	20	19	17	15	13	11	9	7	5	4	3
705	720	21	19	17	15	13	12	10	8	6	4	3
720	735	22	20	18	16	14	12	10	8	6	5	4
735	750	23	21	19	17	15	13	11	9	7	5	4
750	765	23	22	20	18	16	14	12	10	8	6	4
765	780	24	22	20	18	16	15	13	11	9	7	5
780	795	25	23	21	19	17	15	13	11	9	8	6
795	810	26	24	22	20	18	16	14	12	10	8	6
810	825	26	25	23	21	19	17	15	13	11	9	7
825	840	27	25	23	21	19	18	16	14	12	10	8
840	855	28	26	24	22	20	18	16	14	12	11	9
855	870	29	27	25	23	21	19	17	15	13	11	9
870	885	29	28	26	24	22	20	18	16	14	12	10
885	900	30	28	26	24	22	21	19	17	15	13	11
900	915	31	29	27	25	23	21	19	17	15	14	12

Semi-Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
915	930	32	30	28	26	24	22	20	18	16	14	12
930	945	33	31	29	27	25	23	21	19	17	15	13
945	960	34	31	29	27	25	24	22	20	18	16	14
960	975	35	32	30	28	26	24	22	20	18	17	15
975	990	35	33	31	29	27	25	23	21	19	17	15
990	1005	36	34	32	30	28	26	24	22	20	18	16
1005	1020	37	35	33	30	28	27	25	23	21	19	17
1020	1035	38	36	34	31	29	27	25	23	21	20	18
1035	1050	39	37	34	32	30	28	26	24	22	20	18
1050	1065	40	37	35	33	31	29	27	25	23	21	19
1065	1080	41	38	36	34	32	30	28	26	24	22	20
1080	1095	41	39	37	35	33	30	28	26	24	23	21
1095	1110	42	40	38	36	33	31	29	27	25	23	21
1110	1125	43	41	39	36	34	32	30	28	26	24	22
1125	1140	44	42	40	37	35	33	31	29	27	25	23
1140	1155	45	43	40	38	36	34	32	29	27	26	24
1155	1170	46	44	41	39	37	35	32	30	28	26	24
1170	1185	47	44	42	40	38	35	33	31	29	27	25
1185	1200	47	45	43	41	39	36	34	32	30	28	26
1200	1215	48	46	44	42	39	37	35	33	31	29	27
1215	1230	49	47	45	43	40	38	36	34	31	29	27
1230	1245	50	48	46	43	41	39	37	34	32	30	28
1245	1260	51	49	46	44	42	40	38	35	33	31	29
1260	1275	52	50	47	45	43	41	38	36	34	32	30
1275	1290	53	50	48	46	44	42	39	37	35	33	30
1290	1305	54	51	49	47	45	42	40	38	36	33	31
1305	1320	54	52	50	48	45	43	41	39	37	34	32
1320	1335	55	53	51	49	46	44	42	40	37	35	33
1335	1350	56	54	52	49	47	45	43	41	38	36	34
1350	1365	57	55	53	50	48	46	44	41	39	37	35
1365	1380	58	56	53	51	49	47	44	42	40	38	36
1380	1395	59	56	54	52	50	48	45	43	41	39	36
1395	1410	60	57	55	53	51	48	46	44	42	40	37
1410	1425	60	58	56	54	52	49	47	45	43	40	38
1425	1440	61	59	57	55	52	50	48	46	43	41	39
1440	1455	62	60	58	55	53	51	49	47	44	42	40
1455	1470	63	61	59	56	54	52	50	47	45	43	41
1470	1485	64	62	59	57	55	53	51	48	46	44	42
1485	1500	65	63	60	58	56	54	51	49	47	45	42
1500	1515	66	63	61	59	57	54	52	50	48	46	43
1515	1530	66	64	62	60	58	55	53	51	49	46	44
1530	1545	67	65	63	61	58	56	54	52	50	47	45
1545	1560	68	66	64	62	59	57	55	53	50	48	46
1560	1575	69	67	65	62	60	58	56	53	51	49	47
1575	1590	70	68	65	63	61	59	57	54	52	50	48
1590	1605	71	69	66	64	62	60	57	55	53	51	48
1605	1620	72	69	67	65	63	60	58	56	54	52	49
1620	1635	73	70	68	66	64	61	59	57	55	52	50
1635	1650	73	71	69	67	64	62	60	58	56	53	51
1650	1665	74	72	70	68	65	63	61	59	56	54	52
1665	1680	75	73	71	68	66	64	62	59	57	55	53
1680	1695	76	74	71	69	67	65	63	60	58	56	54
1695	1710	77	75	72	70	68	66	63	61	59	57	55
1710	1725	78	75	73	71	69	67	64	62	60	58	55
1725	1740	79	76	74	72	70	67	65	63	61	58	56
1740	1755	79	77	75	73	70	68	66	64	62	59	57
1755	1770	80	78	76	74	71	69	67	65	62	60	58
1770	1785	81	79	77	74	72	70	68	66	63	61	59
1785	1800	82	80	78	75	73	71	69	66	64	62	60

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

**Biweekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and Over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
\$0	\$190	0	0	0	0	0	0	0	0	0	0	0
190	200	1	0	0	0	0	0	0	0	0	0	0
200	210	1	0	0	0	0	0	0	0	0	0	0
210	220	1	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	1	1	0	0	0	0	0	0	0	0	0
240	250	2	1	0	0	0	0	0	0	0	0	0
250	260	2	1	0	0	0	0	0	0	0	0	0
260	270	2	1	1	0	0	0	0	0	0	0	0
270	280	2	1	1	0	0	0	0	0	0	0	0
280	290	2	2	1	0	0	0	0	0	0	0	0
290	300	3	2	1	0	0	0	0	0	0	0	0
300	310	3	2	1	1	0	0	0	0	0	0	0
310	320	3	2	2	1	0	0	0	0	0	0	0
320	330	4	2	2	1	0	0	0	0	0	0	0
330	340	4	3	2	1	0	0	0	0	0	0	0
340	350	4	3	2	1	1	0	0	0	0	0	0
350	360	4	3	2	2	1	0	0	0	0	0	0
360	370	5	4	3	2	1	0	0	0	0	0	0
370	380	5	4	3	2	1	1	0	0	0	0	0
380	390	6	4	3	2	1	1	0	0	0	0	0
390	400	6	5	4	2	2	1	0	0	0	0	0
400	410	7	5	4	3	2	1	0	0	0	0	0
410	420	7	6	4	3	2	1	1	0	0	0	0
420	430	8	6	4	3	2	2	1	0	0	0	0
430	440	8	7	5	4	3	2	1	0	0	0	0
440	450	9	7	5	4	3	2	1	1	0	0	0
450	460	9	8	6	4	3	2	1	1	0	0	0
460	470	10	8	6	5	3	2	2	1	0	0	0
470	480	10	9	7	5	4	3	2	1	0	0	0
480	490	11	9	7	5	4	3	2	1	1	0	0
490	500	11	10	8	6	4	3	2	2	1	0	0
500	510	12	10	8	6	5	4	3	2	1	0	0
510	520	12	11	9	7	5	4	3	2	1	1	0
520	530	13	11	9	7	6	4	3	2	1	1	0
530	540	13	12	10	8	6	4	3	2	2	1	0
540	550	14	12	10	8	7	5	4	3	2	1	0
550	560	14	13	11	9	7	5	4	3	2	1	1
560	570	15	13	11	9	8	6	4	3	2	2	1
570	580	15	14	12	10	8	6	5	4	2	2	1
580	590	16	14	12	10	9	7	5	4	3	2	1
590	600	16	15	13	11	9	7	6	4	3	2	1
600	610	17	15	13	11	10	8	6	4	3	2	2
610	620	17	16	14	12	10	8	7	5	4	3	2
620	630	18	16	14	12	11	9	7	5	4	3	2
630	640	18	17	15	13	11	9	8	6	4	3	2
640	650	19	17	15	13	12	10	8	6	5	3	2
650	660	19	18	16	14	12	10	9	7	5	4	3
660	670	20	18	16	14	13	11	9	7	6	4	3
670	680	20	19	17	15	13	11	10	8	6	4	3
680	690	21	19	17	15	14	12	10	8	7	5	4
690	700	21	20	18	16	14	12	11	9	7	5	4
700	710	22	20	18	16	15	13	11	9	8	6	4
710	720	22	21	19	17	15	13	12	10	8	6	5
720	730	23	21	19	17	16	14	12	10	9	7	5
730	740	23	22	20	18	16	14	13	11	9	7	5
740	750	24	22	20	18	17	15	13	11	10	8	6
750	760	24	23	21	19	17	15	14	12	10	8	6
760	770	25	23	21	19	18	16	14	12	11	9	7
770	780	25	24	22	20	18	16	15	13	11	9	7
780	790	26	24	22	20	19	17	15	13	12	10	8
790	800	26	25	23	21	19	17	16	14	12	10	8
800	810	27	25	23	21	20	18	16	14	13	11	9

**Biweekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and Over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
810	820	27	26	24	22	20	18	17	15	13	11	9
820	830	28	26	24	22	21	19	17	15	14	12	10
830	840	28	27	25	23	21	19	18	16	14	12	10
840	850	29	27	25	23	22	20	18	16	15	13	11
850	860	30	28	26	24	22	20	19	17	15	13	11
860	870	30	28	26	24	23	21	19	17	16	14	12
870	880	31	29	27	25	23	21	20	18	16	14	12
880	890	31	29	27	25	24	22	20	18	17	15	13
890	900	32	30	28	26	24	22	21	19	17	15	13
900	910	32	30	28	26	25	23	21	19	18	16	14
910	920	33	31	29	27	25	23	22	20	18	16	14
920	930	34	32	30	27	26	24	22	20	19	17	15
930	940	34	32	30	28	26	24	23	21	19	17	15
940	950	35	33	31	29	27	25	23	21	20	18	16
950	960	35	33	31	29	27	25	24	22	20	18	16
960	970	36	34	32	30	28	26	24	22	21	19	17
970	980	36	34	32	30	28	26	25	23	21	19	17
980	990	37	35	33	31	29	27	25	23	22	20	18
990	1000	38	36	34	31	29	27	26	24	22	20	18
1000	1010	38	36	34	32	30	28	26	24	23	21	19
1010	1020	39	37	35	33	31	29	27	25	23	21	19
1020	1030	39	37	35	33	31	29	27	25	24	22	20
1030	1040	40	38	36	34	32	30	28	26	24	22	20
1040	1050	41	38	36	34	32	30	28	26	25	23	21
1050	1060	41	39	37	35	33	31	29	27	25	23	21
1060	1070	42	40	38	35	33	31	29	27	26	24	22
1070	1080	42	40	38	36	34	32	30	28	26	24	22
1080	1090	43	41	39	37	35	33	30	28	27	25	23
1090	1100	43	41	39	37	35	33	31	29	27	25	23
1100	1110	44	42	40	38	36	34	32	30	28	26	24
1110	1120	45	42	40	38	36	34	32	30	28	26	24
1120	1130	45	43	41	39	37	35	33	31	29	27	25
1130	1140	46	44	42	40	37	35	33	31	29	27	25
1140	1150	46	44	42	40	38	36	34	32	30	28	26
1150	1160	47	45	43	41	39	37	35	32	30	28	26
1160	1170	47	45	43	41	39	37	35	33	31	29	27
1170	1180	48	46	44	42	40	38	36	34	32	29	27
1180	1190	49	47	44	42	40	38	36	34	32	30	28
1190	1200	49	47	45	43	41	39	37	35	33	31	29
1200	1210	50	48	46	44	41	39	37	35	33	31	29
1210	1220	50	48	46	44	42	40	38	36	34	32	30
1220	1230	51	49	47	45	43	41	39	36	34	32	30
1230	1240	51	49	47	45	43	41	39	37	35	33	31
1240	1250	52	50	48	46	44	42	40	38	36	34	31
1250	1260	53	51	48	46	44	42	40	38	36	34	32
1260	1270	53	51	49	47	45	43	41	39	37	35	33
1270	1280	54	52	50	48	46	43	41	39	37	35	33
1280	1290	54	52	50	48	46	44	42	40	38	36	34
1290	1300	55	53	51	49	47	45	43	40	38	36	34
1300	1310	55	53	51	49	47	45	43	41	39	37	35
1310	1320	56	54	52	50	48	46	44	42	40	38	35
1320	1330	57	55	53	50	48	46	44	42	40	38	36
1330	1340	57	55	53	51	49	47	45	43	41	39	37
1340	1350	58	56	54	52	50	47	45	43	41	39	37
1350	1360	58	56	54	52	50	48	46	44	42	40	38
1360	1370	59	57	55	53	51	49	47	45	42	40	38
1370	1380	59	57	55	53	51	49	47	45	43	41	39

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

**Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
\$0	\$380	0	0	0	0	0	0	0	0	0	0	0
380	400	1	0	0	0	0	0	0	0	0	0	0
400	420	1	0	0	0	0	0	0	0	0	0	0
420	440	1	0	0	0	0	0	0	0	0	0	0
440	460	2	0	0	0	0	0	0	0	0	0	0
460	450	2	0	0	0	0	0	0	0	0	0	0
450	500	3	1	0	0	0	0	0	0	0	0	0
500	520	3	1	0	0	0	0	0	0	0	0	0
520	540	3	2	0	0	0	0	0	0	0	0	0
540	560	4	2	1	0	0	0	0	0	0	0	0
560	580	4	3	1	0	0	0	0	0	0	0	0
580	600	5	3	1	0	0	0	0	0	0	0	0
600	620	5	3	2	0	0	0	0	0	0	0	0
620	640	5	4	2	1	0	0	0	0	0	0	0
640	660	6	4	3	1	0	0	0	0	0	0	0
660	680	7	5	3	1	0	0	0	0	0	0	0
680	700	7	5	3	2	0	0	0	0	0	0	0
700	725	8	6	4	2	1	0	0	0	0	0	0
725	750	9	6	4	3	1	0	0	0	0	0	0
750	775	10	7	5	3	2	0	0	0	0	0	0
775	800	10	8	6	4	2	1	0	0	0	0	0
800	825	12	9	6	4	3	1	0	0	0	0	0
825	850	13	9	7	5	3	2	0	0	0	0	0
850	875	14	10	8	6	4	2	1	0	0	0	0
875	900	15	12	9	6	4	3	1	0	0	0	0
900	925	17	13	9	7	5	3	2	0	0	0	0
925	950	18	14	10	8	5	4	2	1	0	0	0
950	975	19	15	11	9	6	4	3	1	0	0	0
975	1000	20	17	13	9	7	5	3	2	0	0	0
1000	1025	22	18	14	10	8	5	4	2	1	0	0
1025	1050	23	19	15	11	8	6	4	3	1	0	0
1050	1075	24	20	16	13	9	7	5	3	2	0	0
1075	1100	25	22	18	14	10	8	5	4	2	1	0
1100	1125	27	23	19	15	11	8	6	4	3	1	0
1125	1150	28	24	20	16	12	9	7	5	3	2	0
1150	1175	29	25	21	18	14	10	8	5	4	2	1
1175	1200	30	27	23	19	15	11	8	6	4	3	1
1200	1225	32	28	24	20	16	12	9	7	5	3	2
1225	1250	33	29	25	21	17	14	10	7	5	4	2
1250	1275	34	30	26	23	19	15	11	8	6	4	3
1275	1300	35	32	28	24	20	16	12	9	7	5	3
1300	1325	37	33	29	25	21	17	13	10	7	5	4
1325	1350	38	34	30	26	22	19	15	11	8	6	4
1350	1375	39	35	31	28	24	20	16	12	9	7	5
1375	1400	40	37	33	29	25	21	17	13	10	7	5
1400	1425	42	38	34	30	26	22	18	15	11	8	6
1425	1450	43	39	35	31	27	24	20	16	12	9	7
1450	1475	44	40	36	33	29	25	21	17	13	10	7
1475	1500	45	42	38	34	30	26	22	18	14	11	8
1500	1525	47	43	39	35	31	27	23	20	16	12	9
1525	1550	48	44	40	36	32	29	25	21	17	13	10
1550	1575	49	45	41	38	34	30	26	22	18	14	10
1575	1600	50	47	43	39	35	31	27	23	19	16	12
1600	1625	52	48	44	40	36	32	28	25	21	17	13
1625	1650	53	49	45	41	37	34	30	26	22	18	14
1650	1675	54	50	46	43	39	35	31	27	23	19	15
1675	1700	55	52	48	44	40	36	32	28	24	21	17
1700	1725	57	53	49	45	41	37	33	30	26	22	18
1725	1750	58	54	50	46	42	39	35	31	27	23	19
1750	1775	59	55	51	48	44	40	36	32	28	24	20
1775	1800	60	57	53	49	45	41	37	33	29	26	22
1800	1825	62	58	54	50	46	42	38	35	31	27	23
1825	1850	63	59	55	51	47	44	40	36	32	28	24

**Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After December 31, 2018**

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 and over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
1850	1875	65	60	56	53	49	45	41	37	33	29	25
1875	1900	66	62	58	54	50	46	42	38	34	31	27
1900	1925	68	63	59	55	51	47	43	40	36	32	28
1925	1950	69	65	60	56	52	49	45	41	37	33	29
1950	1975	71	66	62	58	54	50	46	42	38	34	30
1975	2000	72	68	63	59	55	51	47	43	39	36	32
2000	2025	73	69	65	60	56	52	48	45	41	37	33
2025	2075	76	72	67	63	59	55	51	47	43	39	35
2075	2100	78	73	69	64	60	56	52	48	44	41	37
2100	2125	79	75	70	66	61	57	53	50	46	42	38
2125	2150	81	76	72	67	63	59	55	51	47	43	39
2150	2175	82	78	73	69	64	60	56	52	48	44	40
2175	2200	83	79	75	70	66	61	57	53	49	46	42
2200	2225	85	80	76	72	67	63	58	55	51	47	43
2225	2250	86	82	77	73	69	64	60	56	52	48	44
2250	2275	88	83	79	74	70	66	61	57	53	49	45
2275	2300	89	85	80	76	71	67	62	58	54	51	47
2300	2325	91	86	82	77	73	68	64	60	56	52	48
2325	2350	92	88	83	79	74	70	65	61	57	53	49
2350	2375	94	89	85	80	76	71	67	62	58	54	50
2375	2400	95	91	86	82	77	73	68	64	59	56	52
2400	2425	96	92	88	83	79	74	70	65	61	57	53
2425	2450	98	93	89	84	80	76	71	67	62	58	54
2450	2475	99	95	90	86	81	77	73	68	64	59	55
2475	2500	101	96	92	87	83	78	74	70	65	61	57
2500	2525	102	98	93	89	84	80	75	71	67	62	58
2525	2550	104	99	95	90	86	81	77	72	68	63	59
2550	2575	105	101	96	92	87	83	78	74	69	65	60
2575	2600	106	102	98	93	89	84	80	75	71	66	62
2600	2625	108	103	99	95	90	86	81	77	72	68	63
2625	2650	109	105	100	96	92	87	83	78	74	69	65
2650	2675	111	106	102	97	93	89	84	80	75	71	66
2675	2700	112	108	103	99	94	90	85	81	77	72	68
2700	2725	114	109	105	100	96	91	87	82	78	74	69
2725	2750	115	111	106	102	97	93	88	84	79	75	71
2750	2775	117	112	108	103	99	94	90	85	81	76	72
2775	2800	118	114	109	105	100	96	91	87	82	78	73
2800	2825	119	115	111	106	102	97	93	88	84	79	75
2825	2850	121	116	112	107	103	99	94	90	85	81	76
2850	2875	122	118	113	109	104	100	96	91	87	82	78
2875	2900	124	119	115	110	106	101	97	93	88	84	79
2900	2925	125	121	116	112	107	103	98	94	90	85	81
2925	2950	127	122	118	113	109	104	100	95	91	86	82
2950	2975	128	124	119	115	110	106	101	97	92	88	83
2975	3000	129	125	121	116	112	107	103	98	94	89	85
3000	3025	131	126	122	118	113	109	104	100	95	91	86
3025	3050	132	128	123	119	115	110	106	101	97	92	88
3050	3075	134	129	125	120	116	112	107	103	98	94	89
3075	3100	135	131	126	122	117	113	108	104	100	95	91
3100	3125	137	132	128	123	119	114	110	105	101	97	92
3125	3150	138	134	129	125	120	116	111	107	102	98	94
3150	3175	140	135	131	126	122	117	113	108	104	99	95
3175	3200	141	137	132	128	123	119	114	110	105	101	96
3200	3225	142	138	134	129	125	120	116	111	107	102	98
3225	3250	144	139	135	130	126	122	117	113	108	104	99
3250	3275	145	141	136	132	127	123	119	114	110	105	101
3275	3300	147	142	138	133	129	124	120	116	111	107	102

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.