WEST VIRGINIA TAX DIVISION

Tables for Percentage Method of Withholding

TWO EARNER/TWO OR MORE JOBS

Married filing jointly, both working/individual earning wages from two jobs

TABLE 1. WEEKLY Payroll Period									
Gross Wage Minus $38.46 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	144				2.11%	$	-
$	144	$	361	$	3.04	plus	2.81%	$	144
$	361	$	577	$	9.13	plus	3.16%	$	361
$	577	$	866	$	15.95	plus	4.22%	$	577
$	866			$	28.14	plus	4.58%	$	866

TABLE 2. BIWEEKLY Payroll Period									
Gross Wage Minus $76.92 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	289				2.11%	$	-
$	289	$	722	$	6.09	plus	2.81%	$	289
$	722	$	1,154	$	18.25	plus	3.16%	$	722
$	1,154	$	1,731	$	31.90	plus	4.22%	$	1,154
$	1,731			$	56.27	plus	4.58%	$	1,731

TABLE 3. SEMIMONTHLY Payroll Period									
Gross Wage Minus $83.33 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	313				2.11%	$	-
$	313	$	782	$	6.60	plus	2.81%	$	313
$	782	$	1,250	$	19.77	plus	3.16%	$	782
$	1,250	$	1,875	$	34.58	plus	4.22%	$	1,250
$	1,875			$	60.95	plus	4.58%	$	1,875

TABLE 4. MONTHLY Payroll Period						
Gross Wage Minus $166.67 for Each Exemption Claimed Equals Taxable Wage						
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:				
Over	But Not Over				Of Excess Over	
$ -	$ 625			2.11%	$ -	
$ 625	$ 1,562	$ 13.18	plus	2.81%	$ 625	
$ 1,562	$ 2,500	$ 39.53	plus	3.16%	$ 1,562	
$ 2,500	$ 3,750	$ 69.15	plus	4.22%	$ 2,500	
$ 3,750		$ 121.91	plus	4.58%	$ 3,750	

TABLE 5. ANNUAL Payroll Period					
Gross Wage Minus $2,000.00 for Each Exemption Claimed Equals Taxable Wage					
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:			
Over	But Not Over				Of Excess Over
$ -	$ 7,500			2.11%	$ -
$ 7,500	$ 18,750	$ 158.25	plus	2.81%	$ 7,500
$ 18,750	$ 30,000	$ 474.38	plus	3.16%	$ 18,750
$ 30,000	$ 45,000	$ 829.88	plus	4.22%	$ 30,000
$ 45,000		$ 1,462.88	plus	4.58%	$ 45,000

TABLE 6. DAILY Payroll Period					
Gross Wage Minus $7.66 for Each Exemption Claimed Equals Taxable Wage					
If Taxable Wage Is:		AMOUNT TO BE WITHHELD IS:			
Over	But Not Over				Of Excess Over
$ -	$ 29			2.11%	$ -
$ 29	$ 72	$ 0.60	plus	2.81%	$ 29
$ 72	$ 115	$ 1.82	plus	3.16%	$ 72
$ 115	$ 173	$ 3.17	plus	4.22%	$ 115
$ 173		$ 5.61	plus	4.58%	$ 173

OPTIONAL ONE EARNER/ONE JOB

Single, head of household or married with nonemployed spouse

TABLE 1. WEEKLY Payroll Period										
Gross Wage Minus $38.46 for Each Exemption Claimed Equals Taxable Wage										
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:						
Over		But Not Over						Of Excess Over	
$	-	$	192				2.11%	$	-
$	192	$	481	$	4.05	plus	2.81%	$	192
$	481	$	769	$	12.17	plus	3.16%	$	481
$	769	$	1,154	$	21.27	plus	4.22%	$	769
$	1,154			$	37.52	plus	4.58%	$	1,154

TABLE 2. BIWEEKLY Payroll Period									
Gross Wage Minus $76.92 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	385				2.11%	$	-
$	385	$	962	$	8.12	plus	2.81%	$	385
$	962	$	1,538	$	24.34	plus	3.16%	$	962
$	1,538	$	2,308	$	42.54	plus	4.22%	$	1,538
$	2,308			$	75.03	plus	4.58%	$	2,308

TABLE 3. SEMIMONTHLY Payroll Period									
Gross Wage Minus $83.33 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	417				2.11%	$	-
$	417	$	1,042	$	8.80	plus	2.81%	$	417
$	1,042	$	1,667	$	26.36	plus	3.16%	$	1,042
$	1,667	$	2,500	$	46.11	plus	4.22%	$	1,667
$	2,500			$	81.26	plus	4.58%	$	2,500

TABLE 4. MONTHLY Payroll Period									
Gross Wage Minus $166.67 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	833				2.11%	$	-
$	833	$	2,083	$	17.58	plus	2.81%	$	833
$	2,083	$	3,333	$	52.70	plus	3.16%	$	2,083
$	3,333	$	5,000	$	92.20	plus	4.22%	$	3,333
$	5,000			$	162.55	plus	4.58%	$	5,000

TABLE 5. ANNUAL Payroll Period									
Gross Wage Minus $2,000.00 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	10,000				2.11%	$	-
$	10,000	$	25,000	$	211.00	plus	2.81%	$	10,000
$	25,000	$	40,000	$	632.50	plus	3.16%	$	25,000
$	40,000	$	60,000	$	1,106.50	plus	4.22%	$	40,000
$	60,000			$	1,950.50	plus	4.58%	$	60,000

TABLE 6. DAILY Payroll Period									
Gross Wage Minus $7.66 for Each Exemption Claimed Equals Taxable Wage									
If Taxable Wage Is:				AMOUNT TO BE WITHHELD IS:					
Over		But Not Over						Of Excess Over	
$	-	$	38				2.11%	$	-
$	38	$	96	$	0.80	plus	2.81%	$	38
$	96	$	153	$	2.43	plus	3.16%	$	96
$	153	$	230	$	4.23	plus	4.22%	$	153
$	230			$	7.48	plus	4.58%	$	230