MICHIGAN INCOME TAX WITHHOLDING TABLES
Weekly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	2	0.04										
2	4	0.13										
4	6	0.22										
6	8	0.30										
8	10	0.39										
10	12	0.48										
12	14	0.57										
14	16	0.65										
16	18	0.74										
18	20	0.83										
20	22	0.91										
22	24	1.00										
24	26	1.09										
26	28	1.17										
28	30	1.26										
30	32	1.35										
32	34	1.44										
34	36	1.52										
36	38	1.61										
38	40	1.70										
40	42	1.78										
42	44	1.87										
44	46	1.96										
46	48	2.04										
48	50	2.13										
50	52	2.22										
52	54	2.31										
54	56	2.39										
56	58	2.48										
58	60	2.57										
60	62	2.65										
62	64	2.74										
64	66	2.83										
66	68	2.91										
68	70	3.00										
70	72	3.09	0.08									
72	74	3.18	0.17									
74	76	3.26	0.25									
76	78	3.35	0.34									
78	80	3.44	0.43									
80	82	3.52	0.51									
82	84	3.61	0.60									
84	86	3.70	0.69									
86	88	3.78	0.77									
88	90	3.87	0.86									

MICHIGAN INCOME TAX WITHHOLDING TABLES
Weekly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
90	92	3.96	0.95									
92	94	4.05	1.04									
94	96	4.13	1.12									
96	98	4.22	1.21									
98	100	4.31	1.30									
100	104	4.44	1.43									
104	108	4.61	1.60									
108	112	4.79	1.78									
112	116	4.96	1.95									
116	120	5.13	2.12									
120	124	5.31	2.30									
124	128	5.48	2.47									
128	132	5.66	2.65									
132	136	5.83	2.82									
136	140	6.00	2.99									
140	144	6.18	3.17	0.16								
144	148	6.35	3.34	0.33								
148	152	6.53	3.52	0.51								
152	156	6.70	3.69	0.68								
156	160	6.87	3.86	0.85								
160	164	7.05	4.04	1.03								
164	168	7.22	4.21	1.20								
168	172	7.40	4.39	1.38								
172	176	7.57	4.56	1.55								
176	180	7.74	4.73	1.72								
180	184	7.92	4.91	1.90								
184	188	8.09	5.08	2.07								
188	192	8.27	5.26	2.25								
192	196	8.44	5.43	2.42								
196	200	8.61	5.60	2.59								
200	204	8.79	5.78	2.77								
204	208	8.96	5.95	2.94								
208	212	9.14	6.13	3.12	0.11							
212	216	9.31	6.30	3.29	0.28							
216	220	9.48	6.47	3.46	0.45							
220	224	9.66	6.65	3.64	0.63							
224	228	9.83	6.82	3.81	0.80							
228	232	10.01	7.00	3.99	0.98							
232	236	10.18	7.17	4.16	1.15							
236	240	10.35	7.34	4.33	1.32							
240	244	10.53	7.52	4.51	1.50							
244	248	10.70	7.69	4.68	1.67							
248	252	10.88	7.87	4.86	1.85							
252	256	11.05	8.04	5.03	2.02							
256	260	11.22	8.21	5.20	2.19							

MICHIGAN INCOME TAX WITHHOLDING TABLES
Weekly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
260	264	11.40	8.39	5.38	2.37							
264	268	11.57	8.56	5.55	2.54							
268	272	11.75	8.74	5.73	2.72							
272	276	11.92	8.91	5.90	2.89							
276	280	12.09	9.08	6.07	3.06	0.05						
280	284	12.27	9.26	6.25	3.24	0.23						
284	288	12.44	9.43	6.42	3.41	0.40						
288	292	12.62	9.61	6.60	3.59	0.58						
292	296	12.79	9.78	6.77	3.76	0.75						
296	300	12.96	9.95	6.94	3.93	0.92						
300	304	13.14	10.13	7.12	4.11	1.10						
304	308	13.31	10.30	7.29	4.28	1.27						
308	312	13.49	10.48	7.47	4.46	1.45						
312	316	13.66	10.65	7.64	4.63	1.62						
316	320	13.83	10.82	7.81	4.80	1.79						
320	324	14.01	11.00	7.99	4.98	1.97						
324	328	14.18	11.17	8.16	5.15	2.14						
328	332	14.36	11.35	8.34	5.33	2.32						
332	336	14.53	11.52	8.51	5.50	2.49						
336	340	14.70	11.69	8.68	5.67	2.66						
340	344	14.88	11.87	8.86	5.85	2.84						
344	348	15.05	12.04	9.03	6.02	3.01						
348	352	15.23	12.22	9.21	6.20	3.19	0.18					
352	356	15.40	12.39	9.38	6.37	3.36	0.35					
356	360	15.57	12.56	9.55	6.54	3.53	0.52					
360	364	15.75	12.74	9.73	6.72	3.71	0.70					
364	368	15.92	12.91	9.90	6.89	3.88	0.87					
368	372	16.10	13.09	10.08	7.07	4.06	1.05					
372	376	16.27	13.26	10.25	7.24	4.23	1.22					
376	380	16.44	13.43	10.42	7.41	4.40	1.39					
380	384	16.62	13.61	10.60	7.59	4.58	1.57					
384	388	16.79	13.78	10.77	7.76	4.75	1.74					
388	392	16.97	13.96	10.95	7.94	4.93	1.92					
392	396	17.14	14.13	11.12	8.11	5.10	2.09					
396	400	17.31	14.30	11.29	8.28	5.27	2.26					
400	404	17.49	14.48	11.47	8.46	5.45	2.44					
404	408	17.66	14.65	11.64	8.63	5.62	2.61					
408	412	17.84	14.83	11.82	8.81	5.80	2.79					
412	416	18.01	15.00	11.99	8.98	5.97	2.96					
416	420	18.18	15.17	12.16	9.15	6.14	3.13	0.12				
420	424	18.36	15.35	12.34	9.33	6.32	3.31	0.30				
424	428	18.53	15.52	12.51	9.50	6.49	3.48	0.47				
428	432	18.71	15.70	12.69	9.68	6.67	3.66	0.65				
432	436	18.88	15.87	12.86	9.85	6.84	3.83	0.82				
436	440	19.05	16.04	13.03	10.02	7.01	4.00	0.99				

MICHIGAN INCOME TAX WITHHOLDING TABLES
Weekly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
440	444	19.23	16.22	13.21	10.20	7.19	4.18	1.17				
444	448	19.40	16.39	13.38	10.37	7.36	4.35	1.34				
448	452	19.58	16.57	13.56	10.55	7.54	4.53	1.52				
452	456	19.75	16.74	13.73	10.72	7.71	4.70	1.69				
456	460	19.92	16.91	13.90	10.89	7.88	4.87	1.86				
460	464	20.10	17.09	14.08	11.07	8.06	5.05	2.04				
464	468	20.27	17.26	14.25	11.24	8.23	5.22	2.21				
468	472	20.45	17.44	14.43	11.42	8.41	5.40	2.39				
472	476	20.62	17.61	14.60	11.59	8.58	5.57	2.56				
476	480	20.79	17.78	14.77	11.76	8.75	5.74	2.73				
480	484	20.97	17.96	14.95	11.94	8.93	5.92	2.91				
484	488	21.14	18.13	15.12	12.11	9.10	6.09	3.08	0.07			
488	492	21.32	18.31	15.30	12.29	9.28	6.27	3.26	0.25			
492	496	21.49	18.48	15.47	12.46	9.45	6.44	3.43	0.42			
496	500	21.66	18.65	15.64	12.63	9.62	6.61	3.60	0.59			
500	504	21.84	18.83	15.82	12.81	9.80	6.79	3.78	0.77			
504	508	22.01	19.00	15.99	12.98	9.97	6.96	3.95	0.94			
508	512	22.19	19.18	16.17	13.16	10.15	7.14	4.13	1.12			
512	516	22.36	19.35	16.34	13.33	10.32	7.31	4.30	1.29			
516	520	22.53	19.52	16.51	13.50	10.49	7.48	4.47	1.46			
520	524	22.71	19.70	16.69	13.68	10.67	7.66	4.65	1.64			
524	528	22.88	19.87	16.86	13.85	10.84	7.83	4.82	1.81			
528	532	23.06	20.05	17.04	14.03	11.02	8.01	5.00	1.99			
532	536	23.23	20.22	17.21	14.20	11.19	8.18	5.17	2.16			
536	540	23.40	20.39	17.38	14.37	11.36	8.35	5.34	2.33			
540	544	23.58	20.57	17.56	14.55	11.54	8.53	5.52	2.51			
544	548	23.75	20.74	17.73	14.72	11.71	8.70	5.69	2.68			
548	552	23.93	20.92	17.91	14.90	11.89	8.88	5.87	2.86			
552	556	24.10	21.09	18.08	15.07	12.06	9.05	6.04	3.03	0.02		
556	560	24.27	21.26	18.25	15.24	12.23	9.22	6.21	3.20	0.19		
560	564	24.45	21.44	18.43	15.42	12.41	9.40	6.39	3.38	0.37		
564	568	24.62	21.61	18.60	15.59	12.58	9.57	6.56	3.55	0.54		
568	572	24.80	21.79	18.78	15.77	12.76	9.75	6.74	3.73	0.72		
572	576	24.97	21.96	18.95	15.94	12.93	9.92	6.91	3.90	0.89		
576	580	25.14	22.13	19.12	16.11	13.10	10.09	7.08	4.07	1.06		
580	584	25.32	22.31	19.30	16.29	13.28	10.27	7.26	4.25	1.24		
584	588	25.49	22.48	19.47	16.46	13.45	10.44	7.43	4.42	1.41		
588	592	25.67	22.66	19.65	16.64	13.63	10.62	7.61	4.60	1.59		
592	596	25.84	22.83	19.82	16.81	13.80	10.79	7.78	4.77	1.76		
596	600	26.01	23.00	19.99	16.98	13.97	10.96	7.95	4.94	1.93		
		4.35% of excess over 600.00 plus										
600.00 and over		26.10	23.09	20.08	17.07	14.06	11.05	8.04	5.03	2.02		

MICHIGAN INCOME TAX WITHHOLDING TABLES
Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	6	0.13										
6	12	0.39										
12	18	0.65										
18	24	0.91										
24	30	1.17										
30	36	1.44										
36	42	1.70										
42	48	1.96										
48	54	2.22										
54	60	2.48										
60	66	2.74										
66	72	3.00										
72	78	3.26										
78	84	3.52										
84	90	3.78										
90	96	4.05										
96	102	4.31										
102	108	4.57										
108	114	4.83										
114	120	5.09										
120	126	5.35										
126	132	5.61										
132	138	5.87										
138	144	6.13	0.11									
144	150	6.39	0.37									
150	156	6.66	0.64									
156	162	6.92	0.90									
162	168	7.18	1.16									
168	174	7.44	1.42									
174	180	7.70	1.68									
180	186	7.96	1.94									
186	192	8.22	2.20									
192	198	8.48	2.46									
198	206	8.79	2.77									
206	214	9.14	3.12									
214	222	9.48	3.46									
222	230	9.83	3.81									
230	238	10.18	4.16									
238	246	10.53	4.51									
246	254	10.88	4.86									
254	262	11.22	5.20									
262	270	11.57	5.55									
270	278	11.92	5.90									
278	286	12.27	6.25	0.23								
286	294	12.62	6.60	0.58								

MICHIGAN INCOME TAX WITHHOLDING TABLES
Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
294	302	12.96	6.94	0.92								
302	310	13.31	7.29	1.27								
310	318	13.66	7.64	1.62								
318	326	14.01	7.99	1.97								
326	334	14.36	8.34	2.32								
334	342	14.70	8.68	2.66								
342	350	15.05	9.03	3.01								
350	358	15.40	9.38	3.36								
358	366	15.75	9.73	3.71								
366	374	16.10	10.08	4.06								
374	382	16.44	10.42	4.40								
382	390	16.79	10.77	4.75								
390	398	17.14	11.12	5.10								
398	406	17.49	11.47	5.45								
406	414	17.84	11.82	5.80								
414	422	18.18	12.16	6.14	0.12							
422	430	18.53	12.51	6.49	0.47							
430	438	18.88	12.86	6.84	0.82							
438	446	19.23	13.21	7.19	1.17							
446	454	19.58	13.56	7.54	1.52							
454	462	19.92	13.90	7.88	1.86							
462	470	20.27	14.25	8.23	2.21							
470	478	20.62	14.60	8.58	2.56							
478	486	20.97	14.95	8.93	2.91							
486	494	21.32	15.30	9.28	3.26							
494	502	21.66	15.64	9.62	3.60							
502	510	22.01	15.99	9.97	3.95							
510	518	22.36	16.34	10.32	4.30							
518	526	22.71	16.69	10.67	4.65							
526	534	23.06	17.04	11.02	5.00							
534	542	23.40	17.38	11.36	5.34							
542	550	23.75	17.73	11.71	5.69							
550	558	24.10	18.08	12.06	6.04	0.02						
558	566	24.45	18.43	12.41	6.39	0.37						
566	574	24.80	18.78	12.76	6.74	0.72						
574	582	25.14	19.12	13.10	7.08	1.06						
582	590	25.49	19.47	13.45	7.43	1.41						
590	598	25.84	19.82	13.80	7.78	1.76						
598	606	26.19	20.17	14.15	8.13	2.11						
606	614	26.54	20.52	14.50	8.48	2.46						
614	622	26.88	20.86	14.84	8.82	2.80						
622	630	27.23	21.21	15.19	9.17	3.15						
630	638	27.58	21.56	15.54	9.52	3.50						
638	646	27.93	21.91	15.89	9.87	3.85						
646	654	28.28	22.26	16.24	10.22	4.20						

MICHIGAN INCOME TAX WITHHOLDING TABLES
Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
654	662	28.62	22.60	16.58	10.56	4.54						
662	670	28.97	22.95	16.93	10.91	4.89						
670	678	29.32	23.30	17.28	11.26	5.24						
678	686	29.67	23.65	17.63	11.61	5.59						
686	694	30.02	24.00	17.98	11.96	5.94						
694	702	30.36	24.34	18.32	12.30	6.28	0.26					
702	710	30.71	24.69	18.67	12.65	6.63	0.61					
710	718	31.06	25.04	19.02	13.00	6.98	0.96					
718	726	31.41	25.39	19.37	13.35	7.33	1.31					
726	734	31.76	25.74	19.72	13.70	7.68	1.66					
734	742	32.10	26.08	20.06	14.04	8.02	2.00					
742	750	32.45	26.43	20.41	14.39	8.37	2.35					
750	758	32.80	26.78	20.76	14.74	8.72	2.70					
758	766	33.15	27.13	21.11	15.09	9.07	3.05					
766	774	33.50	27.48	21.46	15.44	9.42	3.40					
774	782	33.84	27.82	21.80	15.78	9.76	3.74					
782	790	34.19	28.17	22.15	16.13	10.11	4.09					
790	798	34.54	28.52	22.50	16.48	10.46	4.44					
798	806	34.89	28.87	22.85	16.83	10.81	4.79					
806	814	35.24	29.22	23.20	17.18	11.16	5.14					
814	822	35.58	29.56	23.54	17.52	11.50	5.48					
822	830	35.93	29.91	23.89	17.87	11.85	5.83					
830	838	36.28	30.26	24.24	18.22	12.20	6.18	0.16				
838	846	36.63	30.61	24.59	18.57	12.55	6.53	0.51				
846	854	36.98	30.96	24.94	18.92	12.90	6.88	0.86				
854	862	37.32	31.30	25.28	19.26	13.24	7.22	1.20				
862	870	37.67	31.65	25.63	19.61	13.59	7.57	1.55				
870	878	38.02	32.00	25.98	19.96	13.94	7.92	1.90				
878	886	38.37	32.35	26.33	20.31	14.29	8.27	2.25				
886	894	38.72	32.70	26.68	20.66	14.64	8.62	2.60				
894	902	39.06	33.04	27.02	21.00	14.98	8.96	2.94				
902	910	39.41	33.39	27.37	21.35	15.33	9.31	3.29				
910	918	39.76	33.74	27.72	21.70	15.68	9.66	3.64				
918	926	40.11	34.09	28.07	22.05	16.03	10.01	3.99				
926	934	40.46	34.44	28.42	22.40	16.38	10.36	4.34				
934	942	40.80	34.78	28.76	22.74	16.72	10.70	4.68				
942	950	41.15	35.13	29.11	23.09	17.07	11.05	5.03				
950	958	41.50	35.48	29.46	23.44	17.42	11.40	5.38				
958	966	41.85	35.83	29.81	23.79	17.77	11.75	5.73				
966	974	42.20	36.18	30.16	24.14	18.12	12.10	6.08	0.06			
974	982	42.54	36.52	30.50	24.48	18.46	12.44	6.42	0.40			
982	990	42.89	36.87	30.85	24.83	18.81	12.79	6.77	0.75			
990	998	43.24	37.22	31.20	25.18	19.16	13.14	7.12	1.10			
998	1006	43.59	37.57	31.55	25.53	19.51	13.49	7.47	1.45			
1006	1014	43.94	37.92	31.90	25.88	19.86	13.84	7.82	1.80			

MICHIGAN INCOME TAX WITHHOLDING TABLES
Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1014	1022	44.28	38.26	32.24	26.22	20.20	14.18	8.16	2.14			
1022	1030	44.63	38.61	32.59	26.57	20.55	14.53	8.51	2.49			
1030	1038	44.98	38.96	32.94	26.92	20.90	14.88	8.86	2.84			
1038	1046	45.33	39.31	33.29	27.27	21.25	15.23	9.21	3.19			
1046	1054	45.68	39.66	33.64	27.62	21.60	15.58	9.56	3.54			
1054	1062	46.02	40.00	33.98	27.96	21.94	15.92	9.90	3.88			
1062	1070	46.37	40.35	34.33	28.31	22.29	16.27	10.25	4.23			
1070	1078	46.72	40.70	34.68	28.66	22.64	16.62	10.60	4.58			
1078	1086	47.07	41.05	35.03	29.01	22.99	16.97	10.95	4.93			
1086	1094	47.42	41.40	35.38	29.36	23.34	17.32	11.30	5.28			
1094	1102	47.76	41.74	35.72	29.70	23.68	17.66	11.64	5.62			
1102	1110	48.11	42.09	36.07	30.05	24.03	18.01	11.99	5.97			
1110	1118	48.46	42.44	36.42	30.40	24.38	18.36	12.34	6.32	0.30		
1118	1126	48.81	42.79	36.77	30.75	24.73	18.71	12.69	6.67	0.65		
1126	1134	49.16	43.14	37.12	31.10	25.08	19.06	13.04	7.02	1.00		
1134	1142	49.50	43.48	37.46	31.44	25.42	19.40	13.38	7.36	1.34		
1142	1150	49.85	43.83	37.81	31.79	25.77	19.75	13.73	7.71	1.69		
1150	1158	50.20	44.18	38.16	32.14	26.12	20.10	14.08	8.06	2.04		
1158	1166	50.55	44.53	38.51	32.49	26.47	20.45	14.43	8.41	2.39		
1166	1174	50.90	44.88	38.86	32.84	26.82	20.80	14.78	8.76	2.74		
1174	1182	51.24	45.22	39.20	33.18	27.16	21.14	15.12	9.10	3.08		
1182	1190	51.59	45.57	39.55	33.53	27.51	21.49	15.47	9.45	3.43		
1190	1198	51.94	45.92	39.90	33.88	27.86	21.84	15.82	9.80	3.78		
1198	1206	52.29	46.27	40.25	34.23	28.21	22.19	16.17	10.15	4.13		
		4.35% of excess over 1206.00 plus										
1206.00 and over		52.46	46.44	40.42	34.40	28.38	22.36	16.34	10.32	4.30		

MICHIGAN INCOME TAX WITHHOLDING TABLES
Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	8	0.17										
8	16	0.52										
16	24	0.87										
24	32	1.22										
32	40	1.57										
40	48	1.91										
48	56	2.26										
56	64	2.61										
64	72	2.96										
72	80	3.31										
80	88	3.65										
88	96	4.00										
96	104	4.35										
104	112	4.70										
112	120	5.05										
120	128	5.39										
128	136	5.74										
136	144	6.09										
144	152	6.44										
152	160	6.79	0.26									
160	168	7.13	0.60									
168	176	7.48	0.95									
176	184	7.83	1.30									
184	192	8.18	1.65									
192	200	8.53	2.00									
200	208	8.87	2.34									
208	216	9.22	2.69									
216	224	9.57	3.04									
224	232	9.92	3.39									
232	240	10.27	3.74									
240	248	10.61	4.08									
248	256	10.96	4.43									
256	264	11.31	4.78									
264	272	11.66	5.13									
272	280	12.01	5.48									
280	288	12.35	5.82									
288	296	12.70	6.17									
296	304	13.05	6.52									
304	312	13.40	6.87	0.34								
312	320	13.75	7.22	0.69								
320	328	14.09	7.56	1.03								
328	336	14.44	7.91	1.38								
336	344	14.79	8.26	1.73								
344	352	15.14	8.61	2.08								
352	360	15.49	8.96	2.43								

MICHIGAN INCOME TAX WITHHOLDING TABLES
Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
360	368	15.83	9.30	2.77								
368	376	16.18	9.65	3.12								
376	384	16.53	10.00	3.47								
384	392	16.88	10.35	3.82								
392	400	17.23	10.70	4.17								
400	408	17.57	11.04	4.51								
408	416	17.92	11.39	4.86								
416	424	18.27	11.74	5.21								
424	432	18.62	12.09	5.56								
432	440	18.97	12.44	5.91								
440	448	19.31	12.78	6.25								
448	456	19.66	13.13	6.60	0.07							
456	464	20.01	13.48	6.95	0.42							
464	472	20.36	13.83	7.30	0.77							
472	480	20.71	14.18	7.65	1.12							
480	488	21.05	14.52	7.99	1.46							
488	496	21.40	14.87	8.34	1.81							
496	504	21.75	15.22	8.69	2.16							
504	512	22.10	15.57	9.04	2.51							
512	520	22.45	15.92	9.39	2.86							
520	528	22.79	16.26	9.73	3.20							
528	536	23.14	16.61	10.08	3.55							
536	544	23.49	16.96	10.43	3.90							
544	552	23.84	17.31	10.78	4.25							
552	560	24.19	17.66	11.13	4.60							
560	568	24.53	18.00	11.47	4.94							
568	576	24.88	18.35	11.82	5.29							
576	584	25.23	18.70	12.17	5.64							
584	592	25.58	19.05	12.52	5.99							
592	600	25.93	19.40	12.87	6.34							
600	608	26.27	19.74	13.21	6.68	0.15						
608	616	26.62	20.09	13.56	7.03	0.50						
616	624	26.97	20.44	13.91	7.38	0.85						
624	632	27.32	20.79	14.26	7.73	1.20						
632	640	27.67	21.14	14.61	8.08	1.55						
640	648	28.01	21.48	14.95	8.42	1.89						
648	656	28.36	21.83	15.30	8.77	2.24						
656	664	28.71	22.18	15.65	9.12	2.59						
664	672	29.06	22.53	16.00	9.47	2.94						
672	680	29.41	22.88	16.35	9.82	3.29						
680	688	29.75	23.22	16.69	10.16	3.63						
688	696	30.10	23.57	17.04	10.51	3.98						
696	704	30.45	23.92	17.39	10.86	4.33						
704	712	30.80	24.27	17.74	11.21	4.68						
712	720	31.15	24.62	18.09	11.56	5.03						

MICHIGAN INCOME TAX WITHHOLDING TABLES
Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	728	31.49	24.96	18.43	11.90	5.37						
728	736	31.84	25.31	18.78	12.25	5.72						
736	744	32.19	25.66	19.13	12.60	6.07						
744	752	32.54	26.01	19.48	12.95	6.42						
752	760	32.89	26.36	19.83	13.30	6.77	0.24					
760	768	33.23	26.70	20.17	13.64	7.11	0.58					
768	776	33.58	27.05	20.52	13.99	7.46	0.93					
776	784	33.93	27.40	20.87	14.34	7.81	1.28					
784	792	34.28	27.75	21.22	14.69	8.16	1.63					
792	800	34.63	28.10	21.57	15.04	8.51	1.98					
800	808	34.97	28.44	21.91	15.38	8.85	2.32					
808	816	35.32	28.79	22.26	15.73	9.20	2.67					
816	824	35.67	29.14	22.61	16.08	9.55	3.02					
824	832	36.02	29.49	22.96	16.43	9.90	3.37					
832	840	36.37	29.84	23.31	16.78	10.25	3.72					
840	848	36.71	30.18	23.65	17.12	10.59	4.06					
848	856	37.06	30.53	24.00	17.47	10.94	4.41					
856	864	37.41	30.88	24.35	17.82	11.29	4.76					
864	872	37.76	31.23	24.70	18.17	11.64	5.11					
872	880	38.11	31.58	25.05	18.52	11.99	5.46					
880	888	38.45	31.92	25.39	18.86	12.33	5.80					
888	896	38.80	32.27	25.74	19.21	12.68	6.15					
896	904	39.15	32.62	26.09	19.56	13.03	6.50					
904	912	39.50	32.97	26.44	19.91	13.38	6.85	0.32				
912	920	39.85	33.32	26.79	20.26	13.73	7.20	0.67				
920	928	40.19	33.66	27.13	20.60	14.07	7.54	1.01				
928	936	40.54	34.01	27.48	20.95	14.42	7.89	1.36				
936	944	40.89	34.36	27.83	21.30	14.77	8.24	1.71				
944	952	41.24	34.71	28.18	21.65	15.12	8.59	2.06				
952	960	41.59	35.06	28.53	22.00	15.47	8.94	2.41				
960	968	41.93	35.40	28.87	22.34	15.81	9.28	2.75				
968	976	42.28	35.75	29.22	22.69	16.16	9.63	3.10				
976	984	42.63	36.10	29.57	23.04	16.51	9.98	3.45				
984	992	42.98	36.45	29.92	23.39	16.86	10.33	3.80				
992	1000	43.33	36.80	30.27	23.74	17.21	10.68	4.15				
1000	1008	43.67	37.14	30.61	24.08	17.55	11.02	4.49				
1008	1016	44.02	37.49	30.96	24.43	17.90	11.37	4.84				
1016	1024	44.37	37.84	31.31	24.78	18.25	11.72	5.19				
1024	1032	44.72	38.19	31.66	25.13	18.60	12.07	5.54				
1032	1040	45.07	38.54	32.01	25.48	18.95	12.42	5.89				
1040	1048	45.41	38.88	32.35	25.82	19.29	12.76	6.23				
1048	1056	45.76	39.23	32.70	26.17	19.64	13.11	6.58	0.05			
1056	1064	46.11	39.58	33.05	26.52	19.99	13.46	6.93	0.40			
1064	1072	46.46	39.93	33.40	26.87	20.34	13.81	7.28	0.75			
1072	1080	46.81	40.28	33.75	27.22	20.69	14.16	7.63	1.10			

MICHIGAN INCOME TAX WITHHOLDING TABLES
Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1080	1088	47.15	40.62	34.09	27.56	21.03	14.50	7.97	1.44			
1088	1096	47.50	40.97	34.44	27.91	21.38	14.85	8.32	1.79			
1096	1104	47.85	41.32	34.79	28.26	21.73	15.20	8.67	2.14			
1104	1112	48.20	41.67	35.14	28.61	22.08	15.55	9.02	2.49			
1112	1120	48.55	42.02	35.49	28.96	22.43	15.90	9.37	2.84			
1120	1128	48.89	42.36	35.83	29.30	22.77	16.24	9.71	3.18			
1128	1136	49.24	42.71	36.18	29.65	23.12	16.59	10.06	3.53			
1136	1144	49.59	43.06	36.53	30.00	23.47	16.94	10.41	3.88			
1144	1152	49.94	43.41	36.88	30.35	23.82	17.29	10.76	4.23			
1152	1160	50.29	43.76	37.23	30.70	24.17	17.64	11.11	4.58			
1160	1168	50.63	44.10	37.57	31.04	24.51	17.98	11.45	4.92			
1168	1176	50.98	44.45	37.92	31.39	24.86	18.33	11.80	5.27			
1176	1184	51.33	44.80	38.27	31.74	25.21	18.68	12.15	5.62			
1184	1192	51.68	45.15	38.62	32.09	25.56	19.03	12.50	5.97			
1192	1200	52.03	45.50	38.97	32.44	25.91	19.38	12.85	6.32			
1200	1208	52.37	45.84	39.31	32.78	26.25	19.72	13.19	6.66	0.13		
1208	1216	52.72	46.19	39.66	33.13	26.60	20.07	13.54	7.01	0.48		
1216	1224	53.07	46.54	40.01	33.48	26.95	20.42	13.89	7.36	0.83		
1224	1232	53.42	46.89	40.36	33.83	27.30	20.77	14.24	7.71	1.18		
1232	1240	53.77	47.24	40.71	34.18	27.65	21.12	14.59	8.06	1.53		
1240	1248	54.11	47.58	41.05	34.52	27.99	21.46	14.93	8.40	1.87		
1248	1256	54.46	47.93	41.40	34.87	28.34	21.81	15.28	8.75	2.22		
1256	1264	54.81	48.28	41.75	35.22	28.69	22.16	15.63	9.10	2.57		
		4.35% of excess over 1264.00 plus										
1264.00 and over		54.98	48.45	41.92	35.39	28.86	22.33	15.80	9.27	2.74		

MICHIGAN INCOME TAX WITHHOLDING TABLES
Monthly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	16	0.35										
16	32	1.04										
32	48	1.74										
48	64	2.44										
64	80	3.13										
80	96	3.83										
96	112	4.52										
112	128	5.22										
128	144	5.92										
144	160	6.61										
160	176	7.31										
176	192	8.00										
192	208	8.70										
208	224	9.40										
224	240	10.09										
240	256	10.79										
256	272	11.48										
272	288	12.18										
288	304	12.88										
304	320	13.57	0.52									
320	336	14.27	1.22									
336	352	14.96	1.91									
352	368	15.66	2.61									
368	384	16.36	3.31									
384	400	17.05	4.00									
400	416	17.75	4.70									
416	432	18.44	5.39									
432	448	19.14	6.09									
448	464	19.84	6.79									
464	480	20.53	7.48									
480	496	21.23	8.18									
496	512	21.92	8.87									
512	528	22.62	9.57									
528	544	23.32	10.27									
544	560	24.01	10.96									
560	576	24.71	11.66									
576	592	25.40	12.35									
592	608	26.10	13.05									
608	624	26.80	13.75	0.70								
624	640	27.49	14.44	1.39								
640	656	28.19	15.14	2.09								
656	672	28.88	15.83	2.78								
672	688	29.58	16.53	3.48								
688	704	30.28	17.23	4.18								
704	720	30.97	17.92	4.87								

MICHIGAN INCOME TAX WITHHOLDING TABLES
Monthly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	736	31.67	18.62	5.57								
736	752	32.36	19.31	6.26								
752	768	33.06	20.01	6.96								
768	784	33.76	20.71	7.66								
784	800	34.45	21.40	8.35								
800	816	35.15	22.10	9.05								
816	832	35.84	22.79	9.74								
832	848	36.54	23.49	10.44								
848	864	37.24	24.19	11.14								
864	880	37.93	24.88	11.83								
880	896	38.63	25.58	12.53								
896	912	39.32	26.27	13.22	0.17							
912	928	40.02	26.97	13.92	0.87							
928	944	40.72	27.67	14.62	1.57							
944	960	41.41	28.36	15.31	2.26							
960	976	42.11	29.06	16.01	2.96							
976	992	42.80	29.75	16.70	3.65							
992	1008	43.50	30.45	17.40	4.35							
1008	1024	44.20	31.15	18.10	5.05							
1024	1040	44.89	31.84	18.79	5.74							
1040	1056	45.59	32.54	19.49	6.44							
1056	1072	46.28	33.23	20.18	7.13							
1072	1088	46.98	33.93	20.88	7.83							
1088	1104	47.68	34.63	21.58	8.53							
1104	1120	48.37	35.32	22.27	9.22							
1120	1136	49.07	36.02	22.97	9.92							
1136	1152	49.76	36.71	23.66	10.61							
1152	1168	50.46	37.41	24.36	11.31							
1168	1184	51.16	38.11	25.06	12.01							
1184	1200	51.85	38.80	25.75	12.70							
1200	1216	52.55	39.50	26.45	13.40	0.35						
1216	1232	53.24	40.19	27.14	14.09	1.04						
1232	1248	53.94	40.89	27.84	14.79	1.74						
1248	1264	54.64	41.59	28.54	15.49	2.44						
1264	1280	55.33	42.28	29.23	16.18	3.13						
1280	1296	56.03	42.98	29.93	16.88	3.83						
1296	1312	56.72	43.67	30.62	17.57	4.52						
1312	1328	57.42	44.37	31.32	18.27	5.22						
1328	1344	58.12	45.07	32.02	18.97	5.92						
1344	1360	58.81	45.76	32.71	19.66	6.61						
1360	1376	59.51	46.46	33.41	20.36	7.31						
1376	1392	60.20	47.15	34.10	21.05	8.00						
1392	1408	60.90	47.85	34.80	21.75	8.70						
1408	1424	61.60	48.55	35.50	22.45	9.40						
1424	1440	62.29	49.24	36.19	23.14	10.09						

MICHIGAN INCOME TAX WITHHOLDING TABLES
Monthly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1440	1456	62.99	49.94	36.89	23.84	10.79						
1456	1472	63.68	50.63	37.58	24.53	11.48						
1472	1488	64.38	51.33	38.28	25.23	12.18						
1488	1504	65.08	52.03	38.98	25.93	12.88						
1504	1520	65.77	52.72	39.67	26.62	13.57	0.52					
1520	1536	66.47	53.42	40.37	27.32	14.27	1.22					
1536	1552	67.16	54.11	41.06	28.01	14.96	1.91					
1552	1568	67.86	54.81	41.76	28.71	15.66	2.61					
1568	1584	68.56	55.51	42.46	29.41	16.36	3.31					
1584	1600	69.25	56.20	43.15	30.10	17.05	4.00					
1600	1616	69.95	56.90	43.85	30.80	17.75	4.70					
1616	1632	70.64	57.59	44.54	31.49	18.44	5.39					
1632	1648	71.34	58.29	45.24	32.19	19.14	6.09					
1648	1664	72.04	58.99	45.94	32.89	19.84	6.79					
1664	1680	72.73	59.68	46.63	33.58	20.53	7.48					
1680	1696	73.43	60.38	47.33	34.28	21.23	8.18					
1696	1712	74.12	61.07	48.02	34.97	21.92	8.87					
1712	1728	74.82	61.77	48.72	35.67	22.62	9.57					
1728	1744	75.52	62.47	49.42	36.37	23.32	10.27					
1744	1760	76.21	63.16	50.11	37.06	24.01	10.96					
1760	1776	76.91	63.86	50.81	37.76	24.71	11.66					
1776	1792	77.60	64.55	51.50	38.45	25.40	12.35					
1792	1808	78.30	65.25	52.20	39.15	26.10	13.05					
1808	1824	79.00	65.95	52.90	39.85	26.80	13.75	0.70				
1824	1840	79.69	66.64	53.59	40.54	27.49	14.44	1.39				
1840	1856	80.39	67.34	54.29	41.24	28.19	15.14	2.09				
1856	1872	81.08	68.03	54.98	41.93	28.88	15.83	2.78				
1872	1888	81.78	68.73	55.68	42.63	29.58	16.53	3.48				
1888	1904	82.48	69.43	56.38	43.33	30.28	17.23	4.18				
1904	1920	83.17	70.12	57.07	44.02	30.97	17.92	4.87				
1920	1936	83.87	70.82	57.77	44.72	31.67	18.62	5.57				
1936	1952	84.56	71.51	58.46	45.41	32.36	19.31	6.26				
1952	1968	85.26	72.21	59.16	46.11	33.06	20.01	6.96				
1968	1984	85.96	72.91	59.86	46.81	33.76	20.71	7.66				
1984	2000	86.65	73.60	60.55	47.50	34.45	21.40	8.35				
2000	2016	87.35	74.30	61.25	48.20	35.15	22.10	9.05				
2016	2032	88.04	74.99	61.94	48.89	35.84	22.79	9.74				
2032	2048	88.74	75.69	62.64	49.59	36.54	23.49	10.44				
2048	2064	89.44	76.39	63.34	50.29	37.24	24.19	11.14				
2064	2080	90.13	77.08	64.03	50.98	37.93	24.88	11.83				
2080	2096	90.83	77.78	64.73	51.68	38.63	25.58	12.53				
2096	2112	91.52	78.47	65.42	52.37	39.32	26.27	13.22	0.17			
2112	2128	92.22	79.17	66.12	53.07	40.02	26.97	13.92	0.87			
2128	2144	92.92	79.87	66.82	53.77	40.72	27.67	14.62	1.57			
2144	2160	93.61	80.56	67.51	54.46	41.41	28.36	15.31	2.26			

MICHIGAN INCOME TAX WITHHOLDING TABLES
Monthly Payroll Period

(effective January 1, 2009)

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
2160	2176	94.31	81.26	68.21	55.16	42.11	29.06	16.01	2.96			
2176	2192	95.00	81.95	68.90	55.85	42.80	29.75	16.70	3.65			
2192	2208	95.70	82.65	69.60	56.55	43.50	30.45	17.40	4.35			
2208	2224	96.40	83.35	70.30	57.25	44.20	31.15	18.10	5.05			
2224	2240	97.09	84.04	70.99	57.94	44.89	31.84	18.79	5.74			
2240	2256	97.79	84.74	71.69	58.64	45.59	32.54	19.49	6.44			
2256	2272	98.48	85.43	72.38	59.33	46.28	33.23	20.18	7.13			
2272	2288	99.18	86.13	73.08	60.03	46.98	33.93	20.88	7.83			
2288	2304	99.88	86.83	73.78	60.73	47.68	34.63	21.58	8.53			
2304	2320	100.57	87.52	74.47	61.42	48.37	35.32	22.27	9.22			
2320	2336	101.27	88.22	75.17	62.12	49.07	36.02	22.97	9.92			
2336	2352	101.96	88.91	75.86	62.81	49.76	36.71	23.66	10.61			
2352	2368	102.66	89.61	76.56	63.51	50.46	37.41	24.36	11.31			
2368	2384	103.36	90.31	77.26	64.21	51.16	38.11	25.06	12.01			
2384	2400	104.05	91.00	77.95	64.90	51.85	38.80	25.75	12.70			
2400	2416	104.75	91.70	78.65	65.60	52.55	39.50	26.45	13.40	0.35		
2416	2432	105.44	92.39	79.34	66.29	53.24	40.19	27.14	14.09	1.04		
2432	2448	106.14	93.09	80.04	66.99	53.94	40.89	27.84	14.79	1.74		
2448	2464	106.84	93.79	80.74	67.69	54.64	41.59	28.54	15.49	2.44		
2464	2480	107.53	94.48	81.43	68.38	55.33	42.28	29.23	16.18	3.13		
2480	2496	108.23	95.18	82.13	69.08	56.03	42.98	29.93	16.88	3.83		
2496	2512	108.92	95.87	82.82	69.77	56.72	43.67	30.62	17.57	4.52		
		4.35% of excess over 2512.00 plus										
2512.00 and over		109.27	96.22	83.17	70.12	57.07	44.02	30.97	17.92	4.87		

MICHIGAN INCOME TAX WITHHOLDING TABLES
Per Diem (daily) Payroll Period

(effective January 1, 2009)
This table is based on 365 days per year

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	1	0.02										
1	2	0.07										
2	3	0.11										
3	4	0.15										
4	5	0.20										
5	6	0.24										
6	7	0.28										
7	8	0.33										
8	9	0.37										
9	10	0.41										
10	11	0.46	0.03									
11	12	0.50	0.07									
12	13	0.54	0.11									
13	14	0.59	0.16									
14	15	0.63	0.20									
15	16	0.67	0.24									
16	17	0.72	0.29									
17	18	0.76	0.33									
18	19	0.80	0.37									
19	20	0.85	0.42									
20	21	0.89	0.46	0.03								
21	22	0.94	0.51	0.08								
22	23	0.98	0.55	0.12								
23	24	1.02	0.59	0.16								
24	25	1.07	0.64	0.21								
25	26	1.11	0.68	0.25								
26	27	1.15	0.72	0.29								
27	28	1.20	0.77	0.34								
28	29	1.24	0.81	0.38								
29	30	1.28	0.85	0.42								
30	31	1.33	0.90	0.47	0.04							
31	32	1.37	0.94	0.51	0.08							
32	33	1.41	0.98	0.55	0.12							
33	34	1.46	1.03	0.60	0.17							
34	35	1.50	1.07	0.64	0.21							
35	36	1.54	1.11	0.68	0.25							
36	37	1.59	1.16	0.73	0.30							
37	38	1.63	1.20	0.77	0.34							
38	39	1.67	1.24	0.81	0.38							
39	40	1.72	1.29	0.86	0.43							
40	41	1.76	1.33	0.90	0.47	0.04						
41	42	1.81	1.38	0.95	0.52	0.09						
42	43	1.85	1.42	0.99	0.56	0.13						
43	44	1.89	1.46	1.03	0.60	0.17						
44	45	1.94	1.51	1.08	0.65	0.22						

MICHIGAN INCOME TAX WITHHOLDING TABLES
Per Diem (daily) Payroll Period

(effective January 1, 2009)
This table is based on 365 days per year

4.35% of gross pay should be withheld if no exemptions are claimed.

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
45	46	1.98	1.55	1.12	0.69	0.26						
46	47	2.02	1.59	1.16	0.73	0.30						
47	48	2.07	1.64	1.21	0.78	0.35						
48	49	2.11	1.68	1.25	0.82	0.39						
49	50	2.15	1.72	1.29	0.86	0.43						
50	51	2.20	1.77	1.34	0.91	0.48	0.05					
51	52	2.24	1.81	1.38	0.95	0.52	0.09					
52	53	2.28	1.85	1.42	0.99	0.56	0.13					
53	54	2.33	1.90	1.47	1.04	0.61	0.18					
54	55	2.37	1.94	1.51	1.08	0.65	0.22					
55	56	2.41	1.98	1.55	1.12	0.69	0.26					
56	57	2.46	2.03	1.60	1.17	0.74	0.31					
57	58	2.50	2.07	1.64	1.21	0.78	0.35					
58	59	2.54	2.11	1.68	1.25	0.82	0.39					
59	60	2.59	2.16	1.73	1.30	0.87	0.44	0.01				
60	61	2.63	2.20	1.77	1.34	0.91	0.48	0.05				
61	62	2.68	2.25	1.82	1.39	0.96	0.53	0.10				
62	63	2.72	2.29	1.86	1.43	1.00	0.57	0.14				
63	64	2.76	2.33	1.90	1.47	1.04	0.61	0.18				
64	65	2.81	2.38	1.95	1.52	1.09	0.66	0.23				
65	66	2.85	2.42	1.99	1.56	1.13	0.70	0.27				
66	67	2.89	2.46	2.03	1.60	1.17	0.74	0.31				
67	68	2.94	2.51	2.08	1.65	1.22	0.79	0.36				
68	69	2.98	2.55	2.12	1.69	1.26	0.83	0.40				
69	70	3.02	2.59	2.16	1.73	1.30	0.87	0.44	0.01			
70	71	3.07	2.64	2.21	1.78	1.35	0.92	0.49	0.06			
71	72	3.11	2.68	2.25	1.82	1.39	0.96	0.53	0.10			
72	73	3.15	2.72	2.29	1.86	1.43	1.00	0.57	0.14			
73	74	3.20	2.77	2.34	1.91	1.48	1.05	0.62	0.19			
74	75	3.24	2.81	2.38	1.95	1.52	1.09	0.66	0.23			
75	76	3.28	2.85	2.42	1.99	1.56	1.13	0.70	0.27			
76	77	3.33	2.90	2.47	2.04	1.61	1.18	0.75	0.32			
77	78	3.37	2.94	2.51	2.08	1.65	1.22	0.79	0.36			
78	79	3.41	2.98	2.55	2.12	1.69	1.26	0.83	0.40			
79	80	3.46	3.03	2.60	2.17	1.74	1.31	0.88	0.45	0.02		
		4.35% of excess over 80.00 plus										
80.00 and over		3.48	3.05	2.62	2.19	1.76	1.33	0.90	0.47	0.04		