

Important Notice Regarding the Income Tax Withholding Rate

The following income tax withholding tables were produced using a withholding rate of 3.9 percent. Due to recent legislation, the 3.9 percent withholding rate will go into effect on **July 1, 2004**.

The current income tax withholding rate of 4.0 percent remains in effect through **June 30, 2004**.

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2004)

3.90% 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	0.12										
4	6	0.20										
6	8	0.27										
8	10	0.35										
10	12	0.43										
12	14	0.51										
14	16	0.59										
16	18	0.66										
18	20	0.74										
20	22	0.82										
22	24	0.90										
24	26	0.98										
26	28	1.05										
28	30	1.13										
30	32	1.21										
32	34	1.29										
34	36	1.37										
36	38	1.44										
38	40	1.52										
40	42	1.60										
42	44	1.68										
44	46	1.76										
46	48	1.83										
48	50	1.91										
50	52	1.99										
52	54	2.07										
54	56	2.15										
56	58	2.22										
58	60	2.30										
60	62	2.38	0.05									
62	64	2.46	0.13									
64	66	2.54	0.21									
66	68	2.61	0.28									
68	70	2.69	0.36									
70	72	2.77	0.44									
72	74	2.85	0.52									
74	76	2.93	0.60									
76	78	3.00	0.67									
78	80	3.08	0.75									
80	82	3.16	0.83									
82	84	3.24	0.91									
84	86	3.32	0.99									
86	88	3.39	1.06									
88	90	3.47	1.14									

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2004)

3.90% 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	3.55	1.22									
92	94	3.63	1.30									
94	96	3.71	1.38									
96	98	3.78	1.45									
98	100	3.86	1.53									
100	104	3.98	1.65									
104	108	4.13	1.80									
108	112	4.29	1.96									
112	116	4.45	2.12									
116	120	4.60	2.27									
120	124	4.76	2.43	0.10								
124	128	4.91	2.58	0.25								
128	132	5.07	2.74	0.41								
132	136	5.23	2.90	0.57								
136	140	5.38	3.05	0.72								
140	144	5.54	3.21	0.88								
144	148	5.69	3.36	1.03								
148	152	5.85	3.52	1.19								
152	156	6.01	3.68	1.35								
156	160	6.16	3.83	1.50								
160	164	6.32	3.99	1.66								
164	168	6.47	4.14	1.81								
168	172	6.63	4.30	1.97								
172	176	6.79	4.46	2.13								
176	180	6.94	4.61	2.28								
180	184	7.10	4.77	2.44	0.11							
184	188	7.25	4.92	2.59	0.26							
188	192	7.41	5.08	2.75	0.42							
192	196	7.57	5.24	2.91	0.58							
196	200	7.72	5.39	3.06	0.73							
200	204	7.88	5.55	3.22	0.89							
204	208	8.03	5.70	3.37	1.04							
208	212	8.19	5.86	3.53	1.20							
212	216	8.35	6.02	3.69	1.36							
216	220	8.50	6.17	3.84	1.51							
220	224	8.66	6.33	4.00	1.67							
224	228	8.81	6.48	4.15	1.82							
228	232	8.97	6.64	4.31	1.98							
232	236	9.13	6.80	4.47	2.14							
236	240	9.28	6.95	4.62	2.29							
240	244	9.44	7.11	4.78	2.45	0.12						
244	248	9.59	7.26	4.93	2.60	0.27						
248	252	9.75	7.42	5.09	2.76	0.43						
252	256	9.91	7.58	5.25	2.92	0.59						
256	260	10.06	7.73	5.40	3.07	0.74						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2004)

3.90% 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	10.22	7.89	5.56	3.23	0.90						
264	268	10.37	8.04	5.71	3.38	1.05						
268	272	10.53	8.20	5.87	3.54	1.21						
272	276	10.69	8.36	6.03	3.70	1.37						
276	280	10.84	8.51	6.18	3.85	1.52						
280	284	11.00	8.67	6.34	4.01	1.68						
284	288	11.15	8.82	6.49	4.16	1.83						
288	292	11.31	8.98	6.65	4.32	1.99						
292	296	11.47	9.14	6.81	4.48	2.15						
296	300	11.62	9.29	6.96	4.63	2.30						
300	304	11.78	9.45	7.12	4.79	2.46	0.13					
304	308	11.93	9.60	7.27	4.94	2.61	0.28					
308	312	12.09	9.76	7.43	5.10	2.77	0.44					
312	316	12.25	9.92	7.59	5.26	2.93	0.60					
316	320	12.40	10.07	7.74	5.41	3.08	0.75					
320	324	12.56	10.23	7.90	5.57	3.24	0.91					
324	328	12.71	10.38	8.05	5.72	3.39	1.06					
328	332	12.87	10.54	8.21	5.88	3.55	1.22					
332	336	13.03	10.70	8.37	6.04	3.71	1.38					
336	340	13.18	10.85	8.52	6.19	3.86	1.53					
340	344	13.34	11.01	8.68	6.35	4.02	1.69					
344	348	13.49	11.16	8.83	6.50	4.17	1.84					
348	352	13.65	11.32	8.99	6.66	4.33	2.00					
352	356	13.81	11.48	9.15	6.82	4.49	2.16					
356	360	13.96	11.63	9.30	6.97	4.64	2.31					
360	364	14.12	11.79	9.46	7.13	4.80	2.47	0.14				
364	368	14.27	11.94	9.61	7.28	4.95	2.62	0.29				
368	372	14.43	12.10	9.77	7.44	5.11	2.78	0.45				
372	376	14.59	12.26	9.93	7.60	5.27	2.94	0.61				
376	380	14.74	12.41	10.08	7.75	5.42	3.09	0.76				
380	384	14.90	12.57	10.24	7.91	5.58	3.25	0.92				
384	388	15.05	12.72	10.39	8.06	5.73	3.40	1.07				
388	392	15.21	12.88	10.55	8.22	5.89	3.56	1.23				
392	396	15.37	13.04	10.71	8.38	6.05	3.72	1.39				
396	400	15.52	13.19	10.86	8.53	6.20	3.87	1.54				
400	404	15.68	13.35	11.02	8.69	6.36	4.03	1.70				
404	408	15.83	13.50	11.17	8.84	6.51	4.18	1.85				
408	412	15.99	13.66	11.33	9.00	6.67	4.34	2.01				
412	416	16.15	13.82	11.49	9.16	6.83	4.50	2.17				
416	420	16.30	13.97	11.64	9.31	6.98	4.65	2.32				
420	424	16.46	14.13	11.80	9.47	7.14	4.81	2.48	0.15			
424	428	16.61	14.28	11.95	9.62	7.29	4.96	2.63	0.30			
428	432	16.77	14.44	12.11	9.78	7.45	5.12	2.79	0.46			
432	436	16.93	14.60	12.27	9.94	7.61	5.28	2.95	0.62			
436	440	17.08	14.75	12.42	10.09	7.76	5.43	3.10	0.77			

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2004)

3.90% 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	17.24	14.91	12.58	10.25	7.92	5.59	3.26	0.93			
444	448	17.39	15.06	12.73	10.40	8.07	5.74	3.41	1.08			
448	452	17.55	15.22	12.89	10.56	8.23	5.90	3.57	1.24			
452	456	17.71	15.38	13.05	10.72	8.39	6.06	3.73	1.40			
456	460	17.86	15.53	13.20	10.87	8.54	6.21	3.88	1.55			
460	464	18.02	15.69	13.36	11.03	8.70	6.37	4.04	1.71			
464	468	18.17	15.84	13.51	11.18	8.85	6.52	4.19	1.86			
468	472	18.33	16.00	13.67	11.34	9.01	6.68	4.35	2.02			
472	476	18.49	16.16	13.83	11.50	9.17	6.84	4.51	2.18			
476	480	18.64	16.31	13.98	11.65	9.32	6.99	4.66	2.33			
480	484	18.80	16.47	14.14	11.81	9.48	7.15	4.82	2.49	0.16		
484	488	18.95	16.62	14.29	11.96	9.63	7.30	4.97	2.64	0.31		
488	492	19.11	16.78	14.45	12.12	9.79	7.46	5.13	2.80	0.47		
492	496	19.27	16.94	14.61	12.28	9.95	7.62	5.29	2.96	0.63		
496	500	19.42	17.09	14.76	12.43	10.10	7.77	5.44	3.11	0.78		
500	504	19.58	17.25	14.92	12.59	10.26	7.93	5.60	3.27	0.94		
504	508	19.73	17.40	15.07	12.74	10.41	8.08	5.75	3.42	1.09		
508	512	19.89	17.56	15.23	12.90	10.57	8.24	5.91	3.58	1.25		
512	516	20.05	17.72	15.39	13.06	10.73	8.40	6.07	3.74	1.41		
516	520	20.20	17.87	15.54	13.21	10.88	8.55	6.22	3.89	1.56		
520	524	20.36	18.03	15.70	13.37	11.04	8.71	6.38	4.05	1.72		
524	528	20.51	18.18	15.85	13.52	11.19	8.86	6.53	4.20	1.87		
528	532	20.67	18.34	16.01	13.68	11.35	9.02	6.69	4.36	2.03		
532	536	20.83	18.50	16.17	13.84	11.51	9.18	6.85	4.52	2.19		
536	540	20.98	18.65	16.32	13.99	11.66	9.33	7.00	4.67	2.34	0.01	
540	544	21.14	18.81	16.48	14.15	11.82	9.49	7.16	4.83	2.50	0.17	
544	548	21.29	18.96	16.63	14.30	11.97	9.64	7.31	4.98	2.65	0.32	
548	552	21.45	19.12	16.79	14.46	12.13	9.80	7.47	5.14	2.81	0.48	
552	556	21.61	19.28	16.95	14.62	12.29	9.96	7.63	5.30	2.97	0.64	
556	560	21.76	19.43	17.10	14.77	12.44	10.11	7.78	5.45	3.12	0.79	
560	564	21.92	19.59	17.26	14.93	12.60	10.27	7.94	5.61	3.28	0.95	
564	568	22.07	19.74	17.41	15.08	12.75	10.42	8.09	5.76	3.43	1.10	
568	572	22.23	19.90	17.57	15.24	12.91	10.58	8.25	5.92	3.59	1.26	
572	576	22.39	20.06	17.73	15.40	13.07	10.74	8.41	6.08	3.75	1.42	
576	580	22.54	20.21	17.88	15.55	13.22	10.89	8.56	6.23	3.90	1.57	
580	584	22.70	20.37	18.04	15.71	13.38	11.05	8.72	6.39	4.06	1.73	
584	588	22.85	20.52	18.19	15.86	13.53	11.20	8.87	6.54	4.21	1.88	
588	592	23.01	20.68	18.35	16.02	13.69	11.36	9.03	6.70	4.37	2.04	
592	596	23.17	20.84	18.51	16.18	13.85	11.52	9.19	6.86	4.53	2.20	
596	600	23.32	20.99	18.66	16.33	14.00	11.67	9.34	7.01	4.68	2.35	0.02
		3.90% of excess over 600.00 plus										
600.00 and over		23.40	21.07	18.74	16.41	14.08	11.75	9.42	7.09	4.76	2.43	0.10

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2004)

3.90% 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	0.12										
6	12	0.35										
12	18	0.59										
18	24	0.82										
24	30	1.05										
30	36	1.29										
36	42	1.52										
42	48	1.76										
48	54	1.99										
54	60	2.22										
60	66	2.46										
66	72	2.69										
72	78	2.93										
78	84	3.16										
84	90	3.39										
90	96	3.63										
96	102	3.86										
102	108	4.10										
108	114	4.33										
114	120	4.56										
120	126	4.80	0.15									
126	132	5.03	0.38									
132	138	5.27	0.62									
138	144	5.50	0.85									
144	150	5.73	1.08									
150	156	5.97	1.32									
156	162	6.20	1.55									
162	168	6.44	1.79									
168	174	6.67	2.02									
174	180	6.90	2.25									
180	186	7.14	2.49									
186	192	7.37	2.72									
192	198	7.61	2.96									
198	206	7.88	3.23									
206	214	8.19	3.54									
214	222	8.50	3.85									
222	230	8.81	4.16									
230	238	9.13	4.48									
238	246	9.44	4.79	0.14								
246	254	9.75	5.10	0.45								
254	262	10.06	5.41	0.76								
262	270	10.37	5.72	1.07								
270	278	10.69	6.04	1.39								
278	286	11.00	6.35	1.70								
286	294	11.31	6.66	2.01								

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2004)

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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	11.62	6.97	2.32								
302	310	11.93	7.28	2.63								
310	318	12.25	7.60	2.95								
318	326	12.56	7.91	3.26								
326	334	12.87	8.22	3.57								
334	342	13.18	8.53	3.88								
342	350	13.49	8.84	4.19								
350	358	13.81	9.16	4.51								
358	366	14.12	9.47	4.82	0.17							
366	374	14.43	9.78	5.13	0.48							
374	382	14.74	10.09	5.44	0.79							
382	390	15.05	10.40	5.75	1.10							
390	398	15.37	10.72	6.07	1.42							
398	406	15.68	11.03	6.38	1.73							
406	414	15.99	11.34	6.69	2.04							
414	422	16.30	11.65	7.00	2.35							
422	430	16.61	11.96	7.31	2.66							
430	438	16.93	12.28	7.63	2.98							
438	446	17.24	12.59	7.94	3.29							
446	454	17.55	12.90	8.25	3.60							
454	462	17.86	13.21	8.56	3.91							
462	470	18.17	13.52	8.87	4.22							
470	478	18.49	13.84	9.19	4.54							
478	486	18.80	14.15	9.50	4.85	0.20						
486	494	19.11	14.46	9.81	5.16	0.51						
494	502	19.42	14.77	10.12	5.47	0.82						
502	510	19.73	15.08	10.43	5.78	1.13						
510	518	20.05	15.40	10.75	6.10	1.45						
518	526	20.36	15.71	11.06	6.41	1.76						
526	534	20.67	16.02	11.37	6.72	2.07						
534	542	20.98	16.33	11.68	7.03	2.38						
542	550	21.29	16.64	11.99	7.34	2.69						
550	558	21.61	16.96	12.31	7.66	3.01						
558	566	21.92	17.27	12.62	7.97	3.32						
566	574	22.23	17.58	12.93	8.28	3.63						
574	582	22.54	17.89	13.24	8.59	3.94						
582	590	22.85	18.20	13.55	8.90	4.25						
590	598	23.17	18.52	13.87	9.22	4.57						
598	606	23.48	18.83	14.18	9.53	4.88	0.23					
606	614	23.79	19.14	14.49	9.84	5.19	0.54					
614	622	24.10	19.45	14.80	10.15	5.50	0.85					
622	630	24.41	19.76	15.11	10.46	5.81	1.16					
630	638	24.73	20.08	15.43	10.78	6.13	1.48					
638	646	25.04	20.39	15.74	11.09	6.44	1.79					
646	654	25.35	20.70	16.05	11.40	6.75	2.10					

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2004)

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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	25.66	21.01	16.36	11.71	7.06	2.41					
662	670	25.97	21.32	16.67	12.02	7.37	2.72					
670	678	26.29	21.64	16.99	12.34	7.69	3.04					
678	686	26.60	21.95	17.30	12.65	8.00	3.35					
686	694	26.91	22.26	17.61	12.96	8.31	3.66					
694	702	27.22	22.57	17.92	13.27	8.62	3.97					
702	710	27.53	22.88	18.23	13.58	8.93	4.28					
710	718	27.85	23.20	18.55	13.90	9.25	4.60					
718	726	28.16	23.51	18.86	14.21	9.56	4.91	0.26				
726	734	28.47	23.82	19.17	14.52	9.87	5.22	0.57				
734	742	28.78	24.13	19.48	14.83	10.18	5.53	0.88				
742	750	29.09	24.44	19.79	15.14	10.49	5.84	1.19				
750	758	29.41	24.76	20.11	15.46	10.81	6.16	1.51				
758	766	29.72	25.07	20.42	15.77	11.12	6.47	1.82				
766	774	30.03	25.38	20.73	16.08	11.43	6.78	2.13				
774	782	30.34	25.69	21.04	16.39	11.74	7.09	2.44				
782	790	30.65	26.00	21.35	16.70	12.05	7.40	2.75				
790	798	30.97	26.32	21.67	17.02	12.37	7.72	3.07				
798	806	31.28	26.63	21.98	17.33	12.68	8.03	3.38				
806	814	31.59	26.94	22.29	17.64	12.99	8.34	3.69				
814	822	31.90	27.25	22.60	17.95	13.30	8.65	4.00				
822	830	32.21	27.56	22.91	18.26	13.61	8.96	4.31				
830	838	32.53	27.88	23.23	18.58	13.93	9.28	4.63				
838	846	32.84	28.19	23.54	18.89	14.24	9.59	4.94	0.29			
846	854	33.15	28.50	23.85	19.20	14.55	9.90	5.25	0.60			
854	862	33.46	28.81	24.16	19.51	14.86	10.21	5.56	0.91			
862	870	33.77	29.12	24.47	19.82	15.17	10.52	5.87	1.22			
870	878	34.09	29.44	24.79	20.14	15.49	10.84	6.19	1.54			
878	886	34.40	29.75	25.10	20.45	15.80	11.15	6.50	1.85			
886	894	34.71	30.06	25.41	20.76	16.11	11.46	6.81	2.16			
894	902	35.02	30.37	25.72	21.07	16.42	11.77	7.12	2.47			
902	910	35.33	30.68	26.03	21.38	16.73	12.08	7.43	2.78			
910	918	35.65	31.00	26.35	21.70	17.05	12.40	7.75	3.10			
918	926	35.96	31.31	26.66	22.01	17.36	12.71	8.06	3.41			
926	934	36.27	31.62	26.97	22.32	17.67	13.02	8.37	3.72			
934	942	36.58	31.93	27.28	22.63	17.98	13.33	8.68	4.03			
942	950	36.89	32.24	27.59	22.94	18.29	13.64	8.99	4.34			
950	958	37.21	32.56	27.91	23.26	18.61	13.96	9.31	4.66	0.01		
958	966	37.52	32.87	28.22	23.57	18.92	14.27	9.62	4.97	0.32		
966	974	37.83	33.18	28.53	23.88	19.23	14.58	9.93	5.28	0.63		
974	982	38.14	33.49	28.84	24.19	19.54	14.89	10.24	5.59	0.94		
982	990	38.45	33.80	29.15	24.50	19.85	15.20	10.55	5.90	1.25		
990	998	38.77	34.12	29.47	24.82	20.17	15.52	10.87	6.22	1.57		
998	1006	39.08	34.43	29.78	25.13	20.48	15.83	11.18	6.53	1.88		
1006	1014	39.39	34.74	30.09	25.44	20.79	16.14	11.49	6.84	2.19		

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2004)

3.90% 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	39.70	35.05	30.40	25.75	21.10	16.45	11.80	7.15	2.50		
1022	1030	40.01	35.36	30.71	26.06	21.41	16.76	12.11	7.46	2.81		
1030	1038	40.33	35.68	31.03	26.38	21.73	17.08	12.43	7.78	3.13		
1038	1046	40.64	35.99	31.34	26.69	22.04	17.39	12.74	8.09	3.44		
1046	1054	40.95	36.30	31.65	27.00	22.35	17.70	13.05	8.40	3.75		
1054	1062	41.26	36.61	31.96	27.31	22.66	18.01	13.36	8.71	4.06		
1062	1070	41.57	36.92	32.27	27.62	22.97	18.32	13.67	9.02	4.37		
1070	1078	41.89	37.24	32.59	27.94	23.29	18.64	13.99	9.34	4.69	0.04	
1078	1086	42.20	37.55	32.90	28.25	23.60	18.95	14.30	9.65	5.00	0.35	
1086	1094	42.51	37.86	33.21	28.56	23.91	19.26	14.61	9.96	5.31	0.66	
1094	1102	42.82	38.17	33.52	28.87	24.22	19.57	14.92	10.27	5.62	0.97	
1102	1110	43.13	38.48	33.83	29.18	24.53	19.88	15.23	10.58	5.93	1.28	
1110	1118	43.45	38.80	34.15	29.50	24.85	20.20	15.55	10.90	6.25	1.60	
1118	1126	43.76	39.11	34.46	29.81	25.16	20.51	15.86	11.21	6.56	1.91	
1126	1134	44.07	39.42	34.77	30.12	25.47	20.82	16.17	11.52	6.87	2.22	
1134	1142	44.38	39.73	35.08	30.43	25.78	21.13	16.48	11.83	7.18	2.53	
1142	1150	44.69	40.04	35.39	30.74	26.09	21.44	16.79	12.14	7.49	2.84	
1150	1158	45.01	40.36	35.71	31.06	26.41	21.76	17.11	12.46	7.81	3.16	
1158	1166	45.32	40.67	36.02	31.37	26.72	22.07	17.42	12.77	8.12	3.47	
1166	1174	45.63	40.98	36.33	31.68	27.03	22.38	17.73	13.08	8.43	3.78	
1174	1182	45.94	41.29	36.64	31.99	27.34	22.69	18.04	13.39	8.74	4.09	
1182	1190	46.25	41.60	36.95	32.30	27.65	23.00	18.35	13.70	9.05	4.40	
1190	1198	46.57	41.92	37.27	32.62	27.97	23.32	18.67	14.02	9.37	4.72	0.07
1198	1206	46.88	42.23	37.58	32.93	28.28	23.63	18.98	14.33	9.68	5.03	0.38
		3.90% of excess over 1206.00 plus										
1206.00 and over		47.03	42.38	37.73	33.08	28.43	23.78	19.13	14.48	9.83	5.18	0.53

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2004)

3.90% 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	0.16										
8	16	0.47										
16	24	0.78										
24	32	1.09										
32	40	1.40										
40	48	1.72										
48	56	2.03										
56	64	2.34										
64	72	2.65										
72	80	2.96										
80	88	3.28										
88	96	3.59										
96	104	3.90										
104	112	4.21										
112	120	4.52										
120	128	4.84										
128	136	5.15	0.11									
136	144	5.46	0.42									
144	152	5.77	0.73									
152	160	6.08	1.04									
160	168	6.40	1.36									
168	176	6.71	1.67									
176	184	7.02	1.98									
184	192	7.33	2.29									
192	200	7.64	2.60									
200	208	7.96	2.92									
208	216	8.27	3.23									
216	224	8.58	3.54									
224	232	8.89	3.85									
232	240	9.20	4.16									
240	248	9.52	4.48									
248	256	9.83	4.79									
256	264	10.14	5.10	0.06								
264	272	10.45	5.41	0.37								
272	280	10.76	5.72	0.68								
280	288	11.08	6.04	1.00								
288	296	11.39	6.35	1.31								
296	304	11.70	6.66	1.62								
304	312	12.01	6.97	1.93								
312	320	12.32	7.28	2.24								
320	328	12.64	7.60	2.56								
328	336	12.95	7.91	2.87								
336	344	13.26	8.22	3.18								
344	352	13.57	8.53	3.49								
352	360	13.88	8.84	3.80								

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2004)

3.90% 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	14.20	9.16	4.12								
368	376	14.51	9.47	4.43								
376	384	14.82	9.78	4.74								
384	392	15.13	10.09	5.05	0.01							
392	400	15.44	10.40	5.36	0.32							
400	408	15.76	10.72	5.68	0.64							
408	416	16.07	11.03	5.99	0.95							
416	424	16.38	11.34	6.30	1.26							
424	432	16.69	11.65	6.61	1.57							
432	440	17.00	11.96	6.92	1.88							
440	448	17.32	12.28	7.24	2.20							
448	456	17.63	12.59	7.55	2.51							
456	464	17.94	12.90	7.86	2.82							
464	472	18.25	13.21	8.17	3.13							
472	480	18.56	13.52	8.48	3.44							
480	488	18.88	13.84	8.80	3.76							
488	496	19.19	14.15	9.11	4.07							
496	504	19.50	14.46	9.42	4.38							
504	512	19.81	14.77	9.73	4.69							
512	520	20.12	15.08	10.04	5.00							
520	528	20.44	15.40	10.36	5.32	0.28						
528	536	20.75	15.71	10.67	5.63	0.59						
536	544	21.06	16.02	10.98	5.94	0.90						
544	552	21.37	16.33	11.29	6.25	1.21						
552	560	21.68	16.64	11.60	6.56	1.52						
560	568	22.00	16.96	11.92	6.88	1.84						
568	576	22.31	17.27	12.23	7.19	2.15						
576	584	22.62	17.58	12.54	7.50	2.46						
584	592	22.93	17.89	12.85	7.81	2.77						
592	600	23.24	18.20	13.16	8.12	3.08						
600	608	23.56	18.52	13.48	8.44	3.40						
608	616	23.87	18.83	13.79	8.75	3.71						
616	624	24.18	19.14	14.10	9.06	4.02						
624	632	24.49	19.45	14.41	9.37	4.33						
632	640	24.80	19.76	14.72	9.68	4.64						
640	648	25.12	20.08	15.04	10.00	4.96						
648	656	25.43	20.39	15.35	10.31	5.27	0.23					
656	664	25.74	20.70	15.66	10.62	5.58	0.54					
664	672	26.05	21.01	15.97	10.93	5.89	0.85					
672	680	26.36	21.32	16.28	11.24	6.20	1.16					
680	688	26.68	21.64	16.60	11.56	6.52	1.48					
688	696	26.99	21.95	16.91	11.87	6.83	1.79					
696	704	27.30	22.26	17.22	12.18	7.14	2.10					
704	712	27.61	22.57	17.53	12.49	7.45	2.41					
712	720	27.92	22.88	17.84	12.80	7.76	2.72					

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2004)

3.90% 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	28.24	23.20	18.16	13.12	8.08	3.04					
728	736	28.55	23.51	18.47	13.43	8.39	3.35					
736	744	28.86	23.82	18.78	13.74	8.70	3.66					
744	752	29.17	24.13	19.09	14.05	9.01	3.97					
752	760	29.48	24.44	19.40	14.36	9.32	4.28					
760	768	29.80	24.76	19.72	14.68	9.64	4.60					
768	776	30.11	25.07	20.03	14.99	9.95	4.91					
776	784	30.42	25.38	20.34	15.30	10.26	5.22	0.18				
784	792	30.73	25.69	20.65	15.61	10.57	5.53	0.49				
792	800	31.04	26.00	20.96	15.92	10.88	5.84	0.80				
800	808	31.36	26.32	21.28	16.24	11.20	6.16	1.12				
808	816	31.67	26.63	21.59	16.55	11.51	6.47	1.43				
816	824	31.98	26.94	21.90	16.86	11.82	6.78	1.74				
824	832	32.29	27.25	22.21	17.17	12.13	7.09	2.05				
832	840	32.60	27.56	22.52	17.48	12.44	7.40	2.36				
840	848	32.92	27.88	22.84	17.80	12.76	7.72	2.68				
848	856	33.23	28.19	23.15	18.11	13.07	8.03	2.99				
856	864	33.54	28.50	23.46	18.42	13.38	8.34	3.30				
864	872	33.85	28.81	23.77	18.73	13.69	8.65	3.61				
872	880	34.16	29.12	24.08	19.04	14.00	8.96	3.92				
880	888	34.48	29.44	24.40	19.36	14.32	9.28	4.24				
888	896	34.79	29.75	24.71	19.67	14.63	9.59	4.55				
896	904	35.10	30.06	25.02	19.98	14.94	9.90	4.86				
904	912	35.41	30.37	25.33	20.29	15.25	10.21	5.17	0.13			
912	920	35.72	30.68	25.64	20.60	15.56	10.52	5.48	0.44			
920	928	36.04	31.00	25.96	20.92	15.88	10.84	5.80	0.76			
928	936	36.35	31.31	26.27	21.23	16.19	11.15	6.11	1.07			
936	944	36.66	31.62	26.58	21.54	16.50	11.46	6.42	1.38			
944	952	36.97	31.93	26.89	21.85	16.81	11.77	6.73	1.69			
952	960	37.28	32.24	27.20	22.16	17.12	12.08	7.04	2.00			
960	968	37.60	32.56	27.52	22.48	17.44	12.40	7.36	2.32			
968	976	37.91	32.87	27.83	22.79	17.75	12.71	7.67	2.63			
976	984	38.22	33.18	28.14	23.10	18.06	13.02	7.98	2.94			
984	992	38.53	33.49	28.45	23.41	18.37	13.33	8.29	3.25			
992	1000	38.84	33.80	28.76	23.72	18.68	13.64	8.60	3.56			
1000	1008	39.16	34.12	29.08	24.04	19.00	13.96	8.92	3.88			
1008	1016	39.47	34.43	29.39	24.35	19.31	14.27	9.23	4.19			
1016	1024	39.78	34.74	29.70	24.66	19.62	14.58	9.54	4.50			
1024	1032	40.09	35.05	30.01	24.97	19.93	14.89	9.85	4.81			
1032	1040	40.40	35.36	30.32	25.28	20.24	15.20	10.16	5.12	0.08		
1040	1048	40.72	35.68	30.64	25.60	20.56	15.52	10.48	5.44	0.40		
1048	1056	41.03	35.99	30.95	25.91	20.87	15.83	10.79	5.75	0.71		
1056	1064	41.34	36.30	31.26	26.22	21.18	16.14	11.10	6.06	1.02		
1064	1072	41.65	36.61	31.57	26.53	21.49	16.45	11.41	6.37	1.33		
1072	1080	41.96	36.92	31.88	26.84	21.80	16.76	11.72	6.68	1.64		

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2004)

3.90% 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	42.28	37.24	32.20	27.16	22.12	17.08	12.04	7.00	1.96		
1088	1096	42.59	37.55	32.51	27.47	22.43	17.39	12.35	7.31	2.27		
1096	1104	42.90	37.86	32.82	27.78	22.74	17.70	12.66	7.62	2.58		
1104	1112	43.21	38.17	33.13	28.09	23.05	18.01	12.97	7.93	2.89		
1112	1120	43.52	38.48	33.44	28.40	23.36	18.32	13.28	8.24	3.20		
1120	1128	43.84	38.80	33.76	28.72	23.68	18.64	13.60	8.56	3.52		
1128	1136	44.15	39.11	34.07	29.03	23.99	18.95	13.91	8.87	3.83		
1136	1144	44.46	39.42	34.38	29.34	24.30	19.26	14.22	9.18	4.14		
1144	1152	44.77	39.73	34.69	29.65	24.61	19.57	14.53	9.49	4.45		
1152	1160	45.08	40.04	35.00	29.96	24.92	19.88	14.84	9.80	4.76		
1160	1168	45.40	40.36	35.32	30.28	25.24	20.20	15.16	10.12	5.08	0.04	
1168	1176	45.71	40.67	35.63	30.59	25.55	20.51	15.47	10.43	5.39	0.35	
1176	1184	46.02	40.98	35.94	30.90	25.86	20.82	15.78	10.74	5.70	0.66	
1184	1192	46.33	41.29	36.25	31.21	26.17	21.13	16.09	11.05	6.01	0.97	
1192	1200	46.64	41.60	36.56	31.52	26.48	21.44	16.40	11.36	6.32	1.28	
1200	1208	46.96	41.92	36.88	31.84	26.80	21.76	16.72	11.68	6.64	1.60	
1208	1216	47.27	42.23	37.19	32.15	27.11	22.07	17.03	11.99	6.95	1.91	
1216	1224	47.58	42.54	37.50	32.46	27.42	22.38	17.34	12.30	7.26	2.22	
1224	1232	47.89	42.85	37.81	32.77	27.73	22.69	17.65	12.61	7.57	2.53	
1232	1240	48.20	43.16	38.12	33.08	28.04	23.00	17.96	12.92	7.88	2.84	
1240	1248	48.52	43.48	38.44	33.40	28.36	23.32	18.28	13.24	8.20	3.16	
1248	1256	48.83	43.79	38.75	33.71	28.67	23.63	18.59	13.55	8.51	3.47	
1256	1264	49.14	44.10	39.06	34.02	28.98	23.94	18.90	13.86	8.82	3.78	
		3.90% of excess over 1264.00 plus										
1264.00 and over		49.30	44.26	39.22	34.18	29.14	24.10	19.06	14.02	8.98	3.94	

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2004)

3.90% 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	0.31										
16	32	0.94										
32	48	1.56										
48	64	2.18										
64	80	2.81										
80	96	3.43										
96	112	4.06										
112	128	4.68										
128	144	5.30										
144	160	5.93										
160	176	6.55										
176	192	7.18										
192	208	7.80										
208	224	8.42										
224	240	9.05										
240	256	9.67										
256	272	10.30	0.22									
272	288	10.92	0.84									
288	304	11.54	1.46									
304	320	12.17	2.09									
320	336	12.79	2.71									
336	352	13.42	3.34									
352	368	14.04	3.96									
368	384	14.66	4.58									
384	400	15.29	5.21									
400	416	15.91	5.83									
416	432	16.54	6.46									
432	448	17.16	7.08									
448	464	17.78	7.70									
464	480	18.41	8.33									
480	496	19.03	8.95									
496	512	19.66	9.58									
512	528	20.28	10.20	0.12								
528	544	20.90	10.82	0.74								
544	560	21.53	11.45	1.37								
560	576	22.15	12.07	1.99								
576	592	22.78	12.70	2.62								
592	608	23.40	13.32	3.24								
608	624	24.02	13.94	3.86								
624	640	24.65	14.57	4.49								
640	656	25.27	15.19	5.11								
656	672	25.90	15.82	5.74								
672	688	26.52	16.44	6.36								
688	704	27.14	17.06	6.98								
704	720	27.77	17.69	7.61								

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2004)

3.90% 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	28.39	18.31	8.23								
736	752	29.02	18.94	8.86								
752	768	29.64	19.56	9.48								
768	784	30.26	20.18	10.10	0.02							
784	800	30.89	20.81	10.73	0.65							
800	816	31.51	21.43	11.35	1.27							
816	832	32.14	22.06	11.98	1.90							
832	848	32.76	22.68	12.60	2.52							
848	864	33.38	23.30	13.22	3.14							
864	880	34.01	23.93	13.85	3.77							
880	896	34.63	24.55	14.47	4.39							
896	912	35.26	25.18	15.10	5.02							
912	928	35.88	25.80	15.72	5.64							
928	944	36.50	26.42	16.34	6.26							
944	960	37.13	27.05	16.97	6.89							
960	976	37.75	27.67	17.59	7.51							
976	992	38.38	28.30	18.22	8.14							
992	1008	39.00	28.92	18.84	8.76							
1008	1024	39.62	29.54	19.46	9.38							
1024	1040	40.25	30.17	20.09	10.01							
1040	1056	40.87	30.79	20.71	10.63	0.55						
1056	1072	41.50	31.42	21.34	11.26	1.18						
1072	1088	42.12	32.04	21.96	11.88	1.80						
1088	1104	42.74	32.66	22.58	12.50	2.42						
1104	1120	43.37	33.29	23.21	13.13	3.05						
1120	1136	43.99	33.91	23.83	13.75	3.67						
1136	1152	44.62	34.54	24.46	14.38	4.30						
1152	1168	45.24	35.16	25.08	15.00	4.92						
1168	1184	45.86	35.78	25.70	15.62	5.54						
1184	1200	46.49	36.41	26.33	16.25	6.17						
1200	1216	47.11	37.03	26.95	16.87	6.79						
1216	1232	47.74	37.66	27.58	17.50	7.42						
1232	1248	48.36	38.28	28.20	18.12	8.04						
1248	1264	48.98	38.90	28.82	18.74	8.66						
1264	1280	49.61	39.53	29.45	19.37	9.29						
1280	1296	50.23	40.15	30.07	19.99	9.91						
1296	1312	50.86	40.78	30.70	20.62	10.54	0.46					
1312	1328	51.48	41.40	31.32	21.24	11.16	1.08					
1328	1344	52.10	42.02	31.94	21.86	11.78	1.70					
1344	1360	52.73	42.65	32.57	22.49	12.41	2.33					
1360	1376	53.35	43.27	33.19	23.11	13.03	2.95					
1376	1392	53.98	43.90	33.82	23.74	13.66	3.58					
1392	1408	54.60	44.52	34.44	24.36	14.28	4.20					
1408	1424	55.22	45.14	35.06	24.98	14.90	4.82					
1424	1440	55.85	45.77	35.69	25.61	15.53	5.45					

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2004)

3.90% 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	56.47	46.39	36.31	26.23	16.15	6.07					
1456	1472	57.10	47.02	36.94	26.86	16.78	6.70					
1472	1488	57.72	47.64	37.56	27.48	17.40	7.32					
1488	1504	58.34	48.26	38.18	28.10	18.02	7.94					
1504	1520	58.97	48.89	38.81	28.73	18.65	8.57					
1520	1536	59.59	49.51	39.43	29.35	19.27	9.19					
1536	1552	60.22	50.14	40.06	29.98	19.90	9.82					
1552	1568	60.84	50.76	40.68	30.60	20.52	10.44	0.36				
1568	1584	61.46	51.38	41.30	31.22	21.14	11.06	0.98				
1584	1600	62.09	52.01	41.93	31.85	21.77	11.69	1.61				
1600	1616	62.71	52.63	42.55	32.47	22.39	12.31	2.23				
1616	1632	63.34	53.26	43.18	33.10	23.02	12.94	2.86				
1632	1648	63.96	53.88	43.80	33.72	23.64	13.56	3.48				
1648	1664	64.58	54.50	44.42	34.34	24.26	14.18	4.10				
1664	1680	65.21	55.13	45.05	34.97	24.89	14.81	4.73				
1680	1696	65.83	55.75	45.67	35.59	25.51	15.43	5.35				
1696	1712	66.46	56.38	46.30	36.22	26.14	16.06	5.98				
1712	1728	67.08	57.00	46.92	36.84	26.76	16.68	6.60				
1728	1744	67.70	57.62	47.54	37.46	27.38	17.30	7.22				
1744	1760	68.33	58.25	48.17	38.09	28.01	17.93	7.85				
1760	1776	68.95	58.87	48.79	38.71	28.63	18.55	8.47				
1776	1792	69.58	59.50	49.42	39.34	29.26	19.18	9.10				
1792	1808	70.20	60.12	50.04	39.96	29.88	19.80	9.72				
1808	1824	70.82	60.74	50.66	40.58	30.50	20.42	10.34	0.26			
1824	1840	71.45	61.37	51.29	41.21	31.13	21.05	10.97	0.89			
1840	1856	72.07	61.99	51.91	41.83	31.75	21.67	11.59	1.51			
1856	1872	72.70	62.62	52.54	42.46	32.38	22.30	12.22	2.14			
1872	1888	73.32	63.24	53.16	43.08	33.00	22.92	12.84	2.76			
1888	1904	73.94	63.86	53.78	43.70	33.62	23.54	13.46	3.38			
1904	1920	74.57	64.49	54.41	44.33	34.25	24.17	14.09	4.01			
1920	1936	75.19	65.11	55.03	44.95	34.87	24.79	14.71	4.63			
1936	1952	75.82	65.74	55.66	45.58	35.50	25.42	15.34	5.26			
1952	1968	76.44	66.36	56.28	46.20	36.12	26.04	15.96	5.88			
1968	1984	77.06	66.98	56.90	46.82	36.74	26.66	16.58	6.50			
1984	2000	77.69	67.61	57.53	47.45	37.37	27.29	17.21	7.13			
2000	2016	78.31	68.23	58.15	48.07	37.99	27.91	17.83	7.75			
2016	2032	78.94	68.86	58.78	48.70	38.62	28.54	18.46	8.38			
2032	2048	79.56	69.48	59.40	49.32	39.24	29.16	19.08	9.00			
2048	2064	80.18	70.10	60.02	49.94	39.86	29.78	19.70	9.62			
2064	2080	80.81	70.73	60.65	50.57	40.49	30.41	20.33	10.25	0.17		
2080	2096	81.43	71.35	61.27	51.19	41.11	31.03	20.95	10.87	0.79		
2096	2112	82.06	71.98	61.90	51.82	41.74	31.66	21.58	11.50	1.42		
2112	2128	82.68	72.60	62.52	52.44	42.36	32.28	22.20	12.12	2.04		
2128	2144	83.30	73.22	63.14	53.06	42.98	32.90	22.82	12.74	2.66		
2144	2160	83.93	73.85	63.77	53.69	43.61	33.53	23.45	13.37	3.29		

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2004)

3.90% 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	84.55	74.47	64.39	54.31	44.23	34.15	24.07	13.99	3.91		
2176	2192	85.18	75.10	65.02	54.94	44.86	34.78	24.70	14.62	4.54		
2192	2208	85.80	75.72	65.64	55.56	45.48	35.40	25.32	15.24	5.16		
2208	2224	86.42	76.34	66.26	56.18	46.10	36.02	25.94	15.86	5.78		
2224	2240	87.05	76.97	66.89	56.81	46.73	36.65	26.57	16.49	6.41		
2240	2256	87.67	77.59	67.51	57.43	47.35	37.27	27.19	17.11	7.03		
2256	2272	88.30	78.22	68.14	58.06	47.98	37.90	27.82	17.74	7.66		
2272	2288	88.92	78.84	68.76	58.68	48.60	38.52	28.44	18.36	8.28		
2288	2304	89.54	79.46	69.38	59.30	49.22	39.14	29.06	18.98	8.90		
2304	2320	90.17	80.09	70.01	59.93	49.85	39.77	29.69	19.61	9.53		
2320	2336	90.79	80.71	70.63	60.55	50.47	40.39	30.31	20.23	10.15	0.07	
2336	2352	91.42	81.34	71.26	61.18	51.10	41.02	30.94	20.86	10.78	0.70	
2352	2368	92.04	81.96	71.88	61.80	51.72	41.64	31.56	21.48	11.40	1.32	
2368	2384	92.66	82.58	72.50	62.42	52.34	42.26	32.18	22.10	12.02	1.94	
2384	2400	93.29	83.21	73.13	63.05	52.97	42.89	32.81	22.73	12.65	2.57	
2400	2416	93.91	83.83	73.75	63.67	53.59	43.51	33.43	23.35	13.27	3.19	
2416	2432	94.54	84.46	74.38	64.30	54.22	44.14	34.06	23.98	13.90	3.82	
2432	2448	95.16	85.08	75.00	64.92	54.84	44.76	34.68	24.60	14.52	4.44	
2448	2464	95.78	85.70	75.62	65.54	55.46	45.38	35.30	25.22	15.14	5.06	
2464	2480	96.41	86.33	76.25	66.17	56.09	46.01	35.93	25.85	15.77	5.69	
2480	2496	97.03	86.95	76.87	66.79	56.71	46.63	36.55	26.47	16.39	6.31	
2496	2512	97.66	87.58	77.50	67.42	57.34	47.26	37.18	27.10	17.02	6.94	
		3.90% of excess over 2512.00 plus										
2512.00 and over		97.97	87.89	77.81	67.73	57.65	47.57	37.49	27.41	17.33	7.25	

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(effective January 1, 2004)

This table is based on 365 days per year

3.90% 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	0.06										
2	3	0.10										
3	4	0.14										
4	5	0.18										
5	6	0.21										
6	7	0.25										
7	8	0.29										
8	9	0.33										
9	10	0.37	0.03									
10	11	0.41	0.07									
11	12	0.45	0.11									
12	13	0.49	0.15									
13	14	0.53	0.19									
14	15	0.57	0.23									
15	16	0.60	0.26									
16	17	0.64	0.30									
17	18	0.68	0.34									
18	19	0.72	0.38	0.04								
19	20	0.76	0.42	0.08								
20	21	0.80	0.46	0.12								
21	22	0.84	0.50	0.16								
22	23	0.88	0.54	0.20								
23	24	0.92	0.58	0.24								
24	25	0.96	0.62	0.28								
25	26	0.99	0.65	0.31								
26	27	1.03	0.69	0.35	0.01							
27	28	1.07	0.73	0.39	0.05							
28	29	1.11	0.77	0.43	0.09							
29	30	1.15	0.81	0.47	0.13							
30	31	1.19	0.85	0.51	0.17							
31	32	1.23	0.89	0.55	0.21							
32	33	1.27	0.93	0.59	0.25							
33	34	1.31	0.97	0.63	0.29							
34	35	1.35	1.01	0.67	0.33							
35	36	1.38	1.04	0.70	0.36	0.02						
36	37	1.42	1.08	0.74	0.40	0.06						
37	38	1.46	1.12	0.78	0.44	0.10						
38	39	1.50	1.16	0.82	0.48	0.14						
39	40	1.54	1.20	0.86	0.52	0.18						
40	41	1.58	1.24	0.90	0.56	0.22						
41	42	1.62	1.28	0.94	0.60	0.26						
42	43	1.66	1.32	0.98	0.64	0.30						
43	44	1.70	1.36	1.02	0.68	0.34						
44	45	1.74	1.40	1.06	0.72	0.38	0.04					

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(effective January 1, 2004)
This table is based on 365 days per year

3.90% 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	1.77	1.43	1.09	0.75	0.41	0.07					
46	47	1.81	1.47	1.13	0.79	0.45	0.11					
47	48	1.85	1.51	1.17	0.83	0.49	0.15					
48	49	1.89	1.55	1.21	0.87	0.53	0.19					
49	50	1.93	1.59	1.25	0.91	0.57	0.23					
50	51	1.97	1.63	1.29	0.95	0.61	0.27					
51	52	2.01	1.67	1.33	0.99	0.65	0.31					
52	53	2.05	1.71	1.37	1.03	0.69	0.35	0.01				
53	54	2.09	1.75	1.41	1.07	0.73	0.39	0.05				
54	55	2.13	1.79	1.45	1.11	0.77	0.43	0.09				
55	56	2.16	1.82	1.48	1.14	0.80	0.46	0.12				
56	57	2.20	1.86	1.52	1.18	0.84	0.50	0.16				
57	58	2.24	1.90	1.56	1.22	0.88	0.54	0.20				
58	59	2.28	1.94	1.60	1.26	0.92	0.58	0.24				
59	60	2.32	1.98	1.64	1.30	0.96	0.62	0.28				
60	61	2.36	2.02	1.68	1.34	1.00	0.66	0.32				
61	62	2.40	2.06	1.72	1.38	1.04	0.70	0.36	0.02			
62	63	2.44	2.10	1.76	1.42	1.08	0.74	0.40	0.06			
63	64	2.48	2.14	1.80	1.46	1.12	0.78	0.44	0.10			
64	65	2.52	2.18	1.84	1.50	1.16	0.82	0.48	0.14			
65	66	2.55	2.21	1.87	1.53	1.19	0.85	0.51	0.17			
66	67	2.59	2.25	1.91	1.57	1.23	0.89	0.55	0.21			
67	68	2.63	2.29	1.95	1.61	1.27	0.93	0.59	0.25			
68	69	2.67	2.33	1.99	1.65	1.31	0.97	0.63	0.29			
69	70	2.71	2.37	2.03	1.69	1.35	1.01	0.67	0.33			
70	71	2.75	2.41	2.07	1.73	1.39	1.05	0.71	0.37	0.03		
71	72	2.79	2.45	2.11	1.77	1.43	1.09	0.75	0.41	0.07		
72	73	2.83	2.49	2.15	1.81	1.47	1.13	0.79	0.45	0.11		
73	74	2.87	2.53	2.19	1.85	1.51	1.17	0.83	0.49	0.15		
74	75	2.91	2.57	2.23	1.89	1.55	1.21	0.87	0.53	0.19		
75	76	2.94	2.60	2.26	1.92	1.58	1.24	0.90	0.56	0.22		
76	77	2.98	2.64	2.30	1.96	1.62	1.28	0.94	0.60	0.26		
77	78	3.02	2.68	2.34	2.00	1.66	1.32	0.98	0.64	0.30		
78	79	3.06	2.72	2.38	2.04	1.70	1.36	1.02	0.68	0.34		
79	80	3.10	2.76	2.42	2.08	1.74	1.40	1.06	0.72	0.38	0.04	
		3.90% of excess over 80.00 plus										
80.00 and over		3.12	2.78	2.44	2.10	1.76	1.42	1.08	0.74	0.40	0.06	