CITY OF PORTLAND
INCOME TAX DIVISION
259 KENT STREET
PORTLAND, MICHIGAN 48875

Employer

THIS BOOKLET CONTAINS:

1. Instructions Withholding the Portland income tax from employee's pay.
2. Withholding tables at 1% and ½%.

CITY OF PORTLAND
INCOME TAX DIVISION

CITY OF PORTLAND

WITHHOLDING TAX GUIDE

EFFECTIVE JANUARY 1, 1980

WITHHOLDING RATES

Portland has adopted the Michigan Uniform City Income Tax Ordinance, effective January 1, 1980. This booklet contains instructions and tables for withholding under the new ordinance. There are two withholding rates: one percent (1%); or half of one percent (½%).

Use the 1% rate for:

1) Portland residents working in Portland.
2) Portland residents working outside of the city who are not subject to withholding for the city where they work.

Use the ½% rate for:

1) Nonresidents of Portland working in Portland.

Portland residents working outside the city who are also subject to withholding for the place where they work.

The withholding rates are applied after allowing for the exemptions claimed by the employee for himself, his spouse and his dependents.

WHO HAS TO WITHHOLD

Every employer is required to withhold who:
1) has a location in the city, or
2) is doing business in the city even though he has no location in the city.

An employer is any "individual, partnership, association, corporation, non-profit organization, governmental body or unity or agency, or any other entity . . . that employs 1 or more persons on a salary, bonus, wage, commission or other basis, whether or not the employer is in a business."

Example: A construction firm from Ohio is doing work in Portland. Even though it has no Portland business location, the firm is required to withhold.

An employer who has locations both in and out of the city must withhold from all employees working for him in the city, and from all Portland residents working for him outside the city.

A non-profit organization in the city is required to withhold from its employees (even though it is not engaging in business activity in the usual sense).

WHO MUST REGISTER

Every employer must register by filing his Federal Employer Identification Number with the city. The city will use the Federal number for employer identification.

Also required are:
1) complete name of employer;
2) address to which quarterly reporting forms should be mailed;
3) approximate number of employees;
4) date the employer started business or first became subject to the Portland income tax withholding.

A new employer should immediately submit this information to the City Department of Finance, Income Tax Division by letter, telephone, of filing form P-SS-4, *Employer's Withholding Registration.*

If a new employer has not received a Federal number, the city will assign a temporary number. This will be in effect until the Federal number is assigned, at which time the employer must immediately advise the city.

WHO TO WITHHOLD FROM

Employers are required to withhold from the following employees:
1) All residents of the City of Portland, whether or not they work inside the city;
2) All nonresidents of the City of Portland who have Portland as their predominant place of employment.

An employee is anyone from whom an employer withholds for either Federal Income Tax or social security tax.

PREDOMINANT PLACE OF EMPLOYMENT

Nonresidents of Portland are subject to withholding if Portland is their predominant place of employment.

The Ordinance defines predominant place of employment as "that city imposing a tax under a uniform city income tax ordinance other than

the city of residence, in which the employee estimates he will earn the greatest percentage of his compensation from the employer, which percentage is 25% or more."

Therefore Portland is a nonresident's predominant place of employment if:

1) He earns a greater percentage of his compensation in Portland; than any other Michigan city with an income tax, except his city of residence.
2) This greatest percentage constitutues 25% or more of his total compensation from you.

An employee can have only one predominant place of employment.

Example No. 1: An employee resides in a Michigan city that levies an income tax. He performs 60% of his work for you in his home city and 40% in Portland. Portland is his predominant place of employment because it is the taxing city, other than his city of residence, in which he earns the greatest percentage of his compensation.

Example No. 2: An employee resides in a city that does not levy an income tax and performs 60% of his services in Portland and 40% in Detroit (both of which levy an income tax). Portland, would be his predominant place of employment. You would not be required to withhold for Detroit.

Example No. 3: An employee resides in Portland and performs 60% of his services in City A and 40% in City B. All three are Michigan cities which have an income tax. The employer is required to withhold for Portland (the city of residence) and City A (the predominant place of employment), but not for City B.

PW-4 FORMS REQUIRED

To determine each employee's place of residence and predominant place of employment you must have each employee fill out an Employee's Withholding Certificate, Form PW-4. Only one Form PW-4 is required for each employee, even though he may be subject to withholding for two cities.

When properly filled out, the Form PW-4 will give the employee's city of residence and the two cities or communities in which he earns the greatest percentage of his compensation. Most employees will only have one city of employment, of course, and will circle 100% as the percentage of compensation earned in that city.

The Form PW-4 is also the employee's statement of the number of exemptions claimed for himself, his spouse and his dependents.

Employers withholding for Portland may obtain any quantity they require free of charge from the city.

Employers requiring additional quantities too large for mailing are requested to pick them up at Finance Department, City Hall, Portland.

Do not mail PW-4 cards to the city; these are for the employer's use and must be retained by him.

WHAT PAY TO WITHHOLD FROM

The Ordinance requires that the City of Portland income tax be withheld from all compensation (salaries, wages, commissions, bonuses, etc.) for services rendered or work performed by Portland residents, regardless of whether such services or work performed are in or out of the city, and from all compensation for services rendered of work performed *in the city* by nonresidents for whom Portland is the predominant place of employment.

Vacation, holiday, sickness and bonus pay to nonresidents who perform part but not all of their work or services in Portland is taxable in the same ratio as their normal activities.

Example: A nonresident employee who is subject to withholding on 60% of his earnings, because 60% of his work is performed in Portland, is also subject to withholding on 60% of his vacation, holiday, bonus and salary or wage payments during periods of sickness.

PAYMENTS NOT SUBJECT TO WITHHOLDING

Withholding does not apply to:

1) Wages paid domestic help;
2) Fees paid professional men, brokers, and any other independent contractors who are not employees of the payer;
3) Payment to a nonresident employee for work or services performed in Portland, if his predominant place of employment is not Portland.
4) Payment to a nonresident employee for work or services rendered outside the city;
5) Pensions and annuities, workmen's compensation and similar benefits;
6) Amounts paid for sickness, personal injuries or disability (so-called excludable sick pay) to the same extent that these amounts are exempt from the Federal income tax, but the employer *may* withhold from such payments if he withholds the Federal income tax from them;
7) Amounts paid to an employee as reimbursements for expenses he incurred in performing his services.

While individuals with income as described in items 1, 2, and 3 above are not subject to withholding on such income, such individuals are nevertheless required to file an annual return and report such income if they are Portland residents, or are nonresidents earning such income in Portland.

EXEMPTIONS

Exemptions of $1,000 per year, as allowed in the Federal Internal Revenue Code, are allowed the employee for himself, his spouse, and each of his dependents. Additional exemptions, as allowed in the Internal Revenue Code, are allowed if either the employee or his spouse is 65 or over, or blind.

The withholding may be determined by either a direct percentage computation or by referring to the tables included in this booklet. The employee must first advise you of his exemptions by filling out an Employee's Withholding Certificate, Form PW-4. Employees should be instructed to claim their actual and true number of exemptions.

(Note: Some employees claim fewer exemptions than the actual number either to pre-pay additional Federal tax which will be owed or to create a claim for a refund.) If an employee fails or refuses to file a Form PW-4 with you, the ordinance requires the employer to withhold one percent from the employee's total compensation without benefit of exemptions.

If making a direct percentage computation, use the following amounts per exemption:

Weekly	$19.23
Bi-Weekly	38.46
Semi-monthly	41.67
Monthly	83.33
Per Diem	2.74

After computing the tax, ignore all fractions less than ½¢ and raise all fractions of ½¢ and over to the next cent.

The tables in this booklet include weekly, bi-weekly, semi-monthly, monthly and per diem periods and give the one percent and the half of one percent amounts in parallel columns. Additional copies of these tables may be obtained on request, and permission is granted to reproduce these tables in any quantity desired.

WITHHOLDING REQUIRED ON RESIDENTS

The withholding rate for Portland residents not subject to withholding in any other city is one percent (1%). This is applied to the total compensation after allowance for the exemptions.

The withholding rate for Portland residents whose predominant place of employment is Detroit or any other Michigan city with an income tax is one half of one percent (½%). In addition to withholding half of one percent for Portland, you must withhold half of one percent for the other taxing city in Michigan.

If a Portland resident works for you in two other cities that have an income tax, you must withhold:

1) half of one percent for Portland, the city of residence;
2) half of one percent for whichever of the two cities is the predominant place of employment;
3) nothing for the third city.

In no case are you required to withhold for more than two cities, the city of residence and the city of predominant employment.

In the following examples, the employer is assumed to have a location, or to be doing business, in each of the cities mentioned.

Example No. 1: A Portland resident works at your out of town location, in a city that has no income tax. His earnings are $150 per week, and he claims three exemptions. His withholding would be 92 cents per week.

1) Allow $19.23 for each dependent. Three times $19.23 is $57.69.
2) Subtracting $57.69 from $150 leaves $92.31 as subject to withholding.
3) Multiplying $92.31 by 1% gives 92 cents.

Example No. 2: A Portland resident performs 30% of his services for you in City A, 60% in City B, and 10% in Portland. All three cities have an income tax. The man's earnings are $150 a week and he has three exemptions.

Portland's withholding on this employee is half of one percent on his salary of $150, after exemptions.

1) Subtract $57.69 (three exemptions at $19.23 each) from $150, leaving $92.31 as subject to withholding.
2) Multiply this by ½% to get the Portland withholding of 46 cents.

City B's withholding is computed on 60% of his salary and he is allowed his full exemptions.

1) Multiply $150 by 60% to get $90, the amount of compensation earned in City B.
2) Subtract $57.69 in exemptions, leaving $32.31 as the amount subject to withholding.

Multiply $32.31 by ½% to get City B's withholding of 16 cents.

City A collects no withholding from this employee.

Example No. 3: A Portland resident performs 60% of his services for you in Portland and 40% in Detroit. Both have an income tax. His earnings are $150 a week and he has three exemptions.

To determine the Portland withholding:

1) Subtract $57.69 ($19.23 for three exemptions) from $150, leaving $92.31 subject to withholding.
2) Multiply $92.31 by ½% to get the Portland withholding of 46 cents.

To determine the Detroit withholding:

1) Multiply the $150 salary by 40% to determine the amount earned in Detroit, it is $60.
2) Subtract $57.69 in exemptions from $60 to get $2.31, the amount subject to withholding:
3) Multiply $2.31 by ½% to get the Detroit withholding of 01 cent.

WITHHOLDING REQUIRED ON NONRESIDENTS

The withholding rate is half of one percent on nonresidents of Portland who have Portland as their predominant place of employment.

If an employee lives in a city which also has an income tax you may be required to also withhold half of one percent for his city of residence.

Example No. 1: An employee resides in a nontaxing city and works full time for you in Portling, has earnings of $150 per week, and claims three exemptions. His withholding is 46 cents per week.

1) Multiplying $19.23 by three exemptions gives $57.69 total exemption.
2) Subtracting $57.69 from $150 leaves $92.31 subject to withholding.
3) Multiplying $92.31 by ½% gives Portland withholding of 46 cents.

Example No. 2: A nonresident employee lives in Detroit, performs 80% of his work in Portland earns $150 weekly, and claims three exemptions. His withholding for Portland is 31 cents and if you do business in Detroit you will also be required to withhold 46 cents for that city.

To determine Portland withholding:

1) Multiply $150 by 80%, which gives $120, as the amount earned in Portland.
2) Subtract $57.69 (three exemptions) from $120 which leaves $62.31 as the amount subject to withholding;
3) Multiply $62.31 by ½%. This gives 31 cents as withholding for Grayling.

To determine Detroit withholding:

1) Subtract $57.69 in exemptions from $150, and multiply the result ($92.31) by ½%. This gives 46 cents as withholding for Detroit.

REPORTING AND PAYING AMOUNTS WITHHELD

The ordinance requires that withholding payments be made to the City Treasurer by the last day of the month following the close of each calendar quarter (by April 30, July 31, October 31 and January 31). Quarterly payments are to be reported in total only, on a Form P-941 which will be available from the City Income Tax division. Employers registered with this office will be mailed this form at the close of each quarter.

Employers wishing to pay monthly may do so, in which case they will be mailed the Form P-941 each month. However, when an employer elects to go on a monthly basis he must then stay on a monthly basis unless he notifies the City in writing, 30 days in advance, that he wishes to return to the quarterly basis.

Form P-941 and check or money order (cash should not be mailed) are to be mailed to City of Portland, Income Tax Administrator 259 Kent Street, Portland, Michigan 48875.

CORRECTION OF ERRORS

Corrections of over and under withholding due to an employer's error should be corrected as follows:

1) If the error is discovered in the same quarter in which it was made, the employer shall make the necessary adjustment on a subsequent pay. Only the corrected amount should be included in the quarterly return to the city;
2) If the error is discovered in a subsequent quarter of the same calendar year, the employer shall make the necessary adjustment on a subsequent pay and report it as an adjustment on the next quarterly return;
3) If the error is discovered in the following calendar year, the employer shall notify the Income Tax Division, of the error.

If an error is discovered in the withholding of a former employee, notify the Income Tax Division.

ANNUAL REPORTS

An annual report must be made, on Federal Form W-2, or City of Portland Form PW-2, giving the name, address, social security number, gross earnings and Portland tax withheld for each employee from whom the tax has been withheld. These must be submitted to this office, and a copy furnished to each employee, by February 28th of each year.

The City of Portland will furnish P-W-2 forms. They may be obtained from the Income Tax Division of the City Finance Department. THE P-W-2 is a four-part form comparable to the Federal W-2 form. Employers wishing to purchase one of the commercially available W-2 forms in order to combine the City and Federal reporting in one operation are permitted to do so, providing one copy is submitted to the City by the employer, and one by the employee with his annual City of Portland income tax return.

An annual reconciliation, Form P-W-3, must accompany the W-2 or P-W-2. Forms when they are filed with the City. These will be mailed to registered employers about January 1st of each year.

If an employer wishes to submit a listing or a deck of punched cards, to the City of Portland, in lieu of W-2's or P-W-2's, prior permission must be obtained from the city.

Any employer who goes out of business or permanently ceases to be an employer must file P-W-2's and P-W-3 by the date his final withholding payment is due.

ANY FURTHER QUESTIONS

Questions and requests for forms should be addressed to City of Portland Income Tax Administrator, 259 Kent Street, Portland, Michigan 48875.

All returns and remittances are to be mailed to the City of Portland Income Tax Administrator, 259 Kent Street, Portland, Michigan 48875.

PORTLAND INCOME TAX WITHHOLDING TABLES

WEEKLY Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ 0	$ 2	$ .01	$ .01	$0	$0	$0	$0	$0	$0	$0	$0
2	4	.03	.02	0	0	0	0	0	0	0	0
4	6	.05	.03	0	0	0	0	0	0	0	0
6	8	.07	.04	0	0	0	0	0	0	0	0
8	10	.09	.05	0	0	0	0	0	0	0	0
10	12	.11	.06	0	0	0	0	0	0	0	0
12	14	.13	.07	0	0	0	0	0	0	0	0
14	16	.15	.08	0	0	0	0	0	0	0	0
16	18	.17	.09	0	0	0	0	0	0	0	0
18	20	.19	.10	0	0	0	0	0	0	0	0
20	22	.21	.11	.02	.01	0	0	0	0	0	0
22	24	.23	.12	.04	.02	0	0	0	0	0	0
24	26	.25	.13	.06	.03	0	0	0	0	0	0
26	28	.27	.14	.08	.04	0	0	0	0	0	0
28	30	.29	.15	.10	.05	0	0	0	0	0	0
30	32	.31	.16	.12	.06	0	0	0	0	0	0
32	34	.33	.17	.14	.07	0	0	0	0	0	0
34	36	.35	.18	.16	.08	0	0	0	0	0	0
36	38	.37	.19	.18	.09	0	0	0	0	0	0
38	40	.39	.20	.20	.10	.01	0	0	0	0	0
40	42	.41	.21	.22	.11	.03	.01	0	0	0	0
42	44	.43	.22	.24	.12	.05	.02	0	0	0	0
44	46	.45	.23	.26	.13	.07	.03	0	0	0	0
46	48	.47	.24	.28	.14	.09	.04	0	0	0	0
48	50	.49	.25	.30	.15	.11	.05	0	0	0	0
50	52	.51	.26	.32	.16	.13	.06	0	0	0	0
52	54	.53	.27	.34	.17	.15	.07	0	0	0	0
54	56	.55	.28	.36	.18	.17	.08	0	0	0	0
56	58	.57	.29	.38	.19	.19	.09	0	0	0	0
58	60	.59	.30	.40	.20	.21	.10	.01	.01	0	0
60	62	.61	.31	.42	.21	.23	.11	.03	.02	0	0
62	64	.63	.32	.44	.22	.25	.12	.05	.03	0	0
64	66	.65	.33	.46	.23	.27	.13	.07	.04	0	0
66	68	.67	.34	.48	.24	.29	.14	.09	.05	0	0
68	70	.69	.35	.50	.25	.31	.15	.11	.06	0	0
70	72	.71	.36	.52	.26	.33	.16	.13	.07	0	0
72	74	.73	.37	.54	.27	.35	.17	.15	.08	0	0
74	76	.75	.38	.56	.28	.37	.18	.17	.09	0	0
76	78	.77	.39	.58	.29	.39	.19	.19	.10	0	0
78	80	.79	.40	.60	.30	.41	.20	.21	.11	.02	.01

WEEKLY Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0

WEEKLY Payroll Period *(Continued)*

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ 80	$ 82	$ .81	$ .41	$ .62	$ .31	$ .43	$ .21	$ .23	$ .12	$ .04	$ .02
82	84	.83	.42	.64	.32	.45	.22	.25	.13	.06	.03
84	86	.85	.43	.66	.33	.47	.23	.27	.14	.08	.04
86	88	.87	.44	.68	.34	.49	.24	.29	.15	.10	.05
88	90	.89	.45	.70	.35	.51	.25	.31	.16	.12	.06
90	92	.91	.46	.72	.36	.53	.26	.33	.17	.14	.07
92	94	.93	.47	.74	.37	.55	.27	.35	.18	.16	.08
94	96	.95	.48	.76	.38	.57	.28	.37	.19	.18	.09
96	98	.97	.49	.78	.39	.59	.29	.39	.20	.20	.10
98	100	.99	.50	.80	.40	.61	.30	.41	.21	.22	.11
100	102	1.01	.51	.82	.41	.63	.31	.43	.22	.24	.12
102	104	1.03	.52	.84	.42	.65	.32	.45	.23	.26	.13
104	106	1.05	.53	.86	.43	.67	.33	.47	.24	.28	.14
106	108	1.07	.54	.88	.44	.69	.34	.49	.25	.30	.15
108	110	1.09	.55	.90	.45	.71	.35	.51	.26	.32	.16
110	112	1.11	.56	.92	.46	.73	.36	.53	.27	.34	.17
112	114	1.13	.57	.94	.47	.75	.37	.55	.28	.36	.18
114	116	1.15	.58	.96	.48	.77	.38	.57	.29	.38	.19
116	118	1.17	.59	.98	.49	.79	.39	.59	.30	.40	.20
118	120	1.19	.60	1.00	.50	.81	.40	.61	.31	.42	.21
120	122	1.21	.61	1.02	.51	.83	.41	.63	.32	.44	.22
122	124	1.23	.62	1.04	.52	.85	.42	.65	.33	.46	.23
124	126	1.25	.63	1.06	.53	.87	.43	.67	.34	.48	.24
126	128	1.27	.64	1.08	.54	.89	.44	.69	.35	.50	.25
128	130	1.29	.65	1.10	.55	.91	.45	.71	.36	.52	.26
130	132	1.31	.66	1.12	.56	.93	.46	.73	.37	.54	.27
132	134	1.33	.67	1.14	.57	.95	.47	.75	.38	.56	.28
134	136	1.35	.68	1.16	.58	.97	.48	.77	.39	.58	.29
136	138	1.37	.69	1.18	.59	.99	.49	.79	.40	.60	.30
138	140	1.39	.70	1.20	.60	1.01	.50	.81	.41	.62	.31
140	142	1.41	.71	1.22	.61	1.03	.51	.83	.42	.64	.32
142	144	1.43	.72	1.24	.62	1.05	.52	.85	.43	.66	.33
144	146	1.45	.73	1.26	.63	1.07	.53	.87	.44	.68	.34
146	148	1.47	.74	1.28	.64	1.09	.54	.89	.45	.70	.35
148	150	1.49	.75	1.30	.65	1.11	.55	.91	.46	.72	.36
150	152	1.51	.76	1.32	.66	1.13	.56	.93	.47	.74	.37
152	154	1.53	.77	1.34	.67	1.15	.57	.95	.48	.76	.38
154	156	1.55	.78	1.36	.68	1.17	.58	.97	.49	.78	.39
156	158	1.57	.79	1.38	.69	1.19	.59	.99	.50	.80	.40
158	160	1.59	.80	1.40	.70	1.21	.60	1.01	.51	.82	.41

WEEKLY Payroll Period *(Continued)*

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
.01	0	0	0	0	0	0	0	0	0	0	0
.03	.01	0	0	0	0	0	0	0	0	0	0
.05	.02	0	0	0	0	0	0	0	0	0	0
.07	.03	0	0	0	0	0	0	0	0	0	0
.09	.04	0	0	0	0	0	0	0	0	0	0
.11	.05	0	0	0	0	0	0	0	0	0	0
.13	.06	0	0	0	0	0	0	0	0	0	0
.15	.07	0	0	0	0	0	0	0	0	0	0
.17	.08	0	0	0	0	0	0	0	0	0	0
.19	.09	0	0	0	0	0	0	0	0	0	0
.21	.10	.02	.01	0	0	0	0	0	0	0	0
.23	.11	.04	.02	0	0	0	0	0	0	0	0
.25	.12	.06	.03	0	0	0	0	0	0	0	0
.27	.13	.08	.04	0	0	0	0	0	0	0	0
.29	.14	.10	.05	0	0	0	0	0	0	0	0
.31	.15	.12	.06	0	0	0	0	0	0	0	0
.33	.16	.14	.07	0	0	0	0	0	0	0	0
.35	.17	.16	.08	0	0	0	0	0	0	0	0
.37	.18	.18	.09	0	0	0	0	0	0	0	0
.39	.19	.20	.10	0	0	0	0	0	0	0	0
.41	.20	.22	.11	.02	.01	0	0	0	0	0	0
.43	.21	.24	.12	.04	.02	0	0	0	0	0	0
.45	.22	.26	.13	.06	.03	0	0	0	0	0	0
.47	.23	.28	.14	.08	.04	0	0	0	0	0	0
.49	.24	.30	.15	.10	.05	0	0	0	0	0	0
.51	.25	.32	.16	.12	.06	0	0	0	0	0	0
.53	.26	.34	.17	.14	.07	0	0	0	0	0	0
.55	.27	.36	.18	.16	.08	0	0	0	0	0	0
.57	.28	.38	.19	.18	.09	0	0	0	0	0	0
.59	.29	.40	.20	.20	.10	.01	.01	0	0	0	0
.61	.30	.42	.21	.22	.11	.03	.02	0	0	0	0
.63	.34	.44	.22	.24	.12	.05	.03	0	0	0	0

WEEKLY Payroll Period *(Continued)*

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$160	$162	$1.61	$ .81	$1.42	$ .71	$1.23	$ .61	$1.03	$ .52	$ .84	$ .42
162	164	1.63	.82	1.44	.72	1.25	.62	1.05	.53	.86	.43
164	166	1.65	.83	1.46	.73	1.27	.63	1.07	.54	.88	.44
166	168	1.67	.84	1.48	.74	1.29	.64	1.09	.55	.90	.45
168	170	1.69	.85	1.50	.75	1.31	.65	1.11	.56	.92	.46
170	172	1.71	.86	1.52	.76	1.33	.66	1.13	.57	.94	.47
172	174	1.73	.87	1.54	.77	1.35	.67	1.15	.58	.96	.48
174	176	1.75	.88	1.56	.78	1.37	.68	1.17	.59	.98	.49
176	178	1.77	.89	1.58	.79	1.39	.69	1.19	.60	1.00	.50
178	180	1.79	.90	1.60	.80	1.41	.70	1.21	.61	1.02	.51
180	182	1.81	.91	1.62	.81	1.43	.71	1.23	.62	1.04	.52
182	184	1.83	.92	1.64	.82	1.45	.72	1.25	.63	1.06	.53
184	186	1.85	.93	1.66	.83	1.47	.73	1.27	.64	1.08	.54
186	188	1.87	.94	1.68	.84	1.49	.74	1.29	.65	1.10	.55
188	190	1.89	.95	1.70	.85	1.51	.75	1.31	.66	1.12	.56
190	192	1.91	.96	1.72	.86	1.53	.76	1.33	.67	1.14	.57
192	194	1.93	.97	1.74	.87	1.55	.77	1.35	.68	1.16	.58
194	196	1.95	.98	1.76	.88	1.57	.78	1.37	.69	1.18	.59
196	198	1.97	.99	1.78	.89	1.59	.79	1.39	.70	1.20	.60
198	200	1.99	1.00	1.80	.90	1.61	.80	1.41	.71	1.22	.61
200	202	2.01	1.01	1.82	.91	1.63	.81	1.43	.72	1.24	.62
202	204	2.03	1.02	1.84	.92	1.65	.82	1.45	.73	1.26	.63
204	206	2.05	1.03	1.86	.93	1.67	.83	1.47	.74	1.28	.64
206	208	2.07	1.04	1.88	.94	1.69	.84	1.49	.75	1.30	.65
208	210	2.09	1.05	1.90	.95	1.71	.85	1.51	.76	1.32	.66
210	212	2.11	1.06	1.92	.96	1.73	.86	1.53	.77	1.34	.67
212	214	2.13	1.07	1.94	.97	1.75	.87	1.55	.78	1.36	.68
214	216	2.15	1.08	1.96	.98	1.77	.88	1.57	.79	1.38	.69
216	218	2.17	1.09	1.98	.99	1.79	.89	1.59	.80	1.40	.70
218	220	2.19	1.10	2.00	1.00	1.81	.90	1.61	.81	1.42	.71
220	222	2.21	1.11	2.02	1.01	1.83	.91	1.63	.82	1.44	.72
222	224	2.23	1.12	2.04	1.02	1.85	.92	1.65	.83	1.46	.73
224	226	2.25	1.13	2.06	1.03	1.87	.93	1.67	.84	1.48	.74
226	228	2.27	1.14	2.08	1.04	1.89	.94	1.69	.85	1.50	.75
228	230	2.29	1.15	2.10	1.05	1.91	.95	1.71	.86	1.52	.76
230	232	2.31	1.16	2.12	1.06	1.93	.96	1.73	.87	1.54	.77
232	234	2.33	1.17	2.14	1.07	1.95	.97	1.75	.88	1.56	.78
234	236	2.35	1.18	2.16	1.08	1.97	.98	1.77	.89	1.58	.79
236	238	2.37	1.19	2.18	1.09	1.99	.99	1.79	.90	1.60	.80
238	240	2.39	1.20	2.20	1.10	2.01	1.00	1.81	.91	1.62	.81
$240.00 and over		1% or ½% of excess over $240.00 plus—									
		2.40	1.20	2.21	1.11	2.02	1.01	1.82	.92	1.63	.82

PORTLAND INCOME TAX WITHHOLDING TABLES

WEEKLY Payroll Period *(Continued)*

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ .65	$ .32	$ .46	$ .23	$ .26	$ .13	$ .07	$ .04	$ 0	$ 0	$ 0	$ 0
.67	.33	.48	.24	.28	.14	.09	.05	0	0	0	0
.69	.34	.50	.25	.30	.15	.11	.06	0	0	0	0
.71	.35	.52	.26	.32	.16	.13	.07	0	0	0	0
.73	.36	.54	.27	.34	.17	.15	.08	0	0	0	0
.75	.37	.56	.28	.36	.18	.17	.09	0	0	0	0
.77	.38	.58	.29	.38	.19	.19	.10	0	0	0	0
.79	.39	.60	.30	.40	.20	.21	.11	.02	.01	0	0
.81	.40	.62	.31	.42	.21	.23	.12	.04	.02	0	0
.83	.41	.64	.32	.44	.22	.25	.13	.06	.03	0	0
.85	.42	.66	.33	.46	.23	.27	.14	.08	.04	0	0
.87	.43	.68	.34	.48	.24	.29	.15	.10	.05	0	0
.89	.44	.70	.35	.50	.25	.31	.16	.12	.06	0	0
.91	.45	.72	.36	.52	.26	.33	.17	.14	.07	0	0
.93	.46	.74	.37	.54	.27	.35	.18	.16	.08	0	0
.95	.47	.76	.38	.56	.28	.37	.19	.18	.09	0	0
.97	.48	.78	.39	.58	.29	.39	.20	.20	.10	.01	0
.99	.49	.80	.40	.60	.30	.41	.21	.22	.11	.03	.01
1.01	.50	.82	.41	.62	.31	.43	.22	.24	.12	.05	.02
1.03	.51	.84	.42	.64	.32	.45	.23	.26	.13	.07	.03
1.05	.52	.86	.43	.66	.33	.47	.24	.28	.14	.09	.04
1.07	.53	.88	.44	.68	.34	.49	.25	.30	.15	.11	.05
1.09	.54	.90	.45	.70	.35	.51	.26	.32	.16	.13	.06
1.11	.55	.92	.46	.72	.36	.53	.27	.34	.17	.15	.07
1.13	.56	.94	.47	.74	.37	.55	.28	.36	.18	17	.08
1.15	.57	.96	.48	.76	.38	.57	.29	.38	.19	.19	.09
1.17	.58	.98	.49	.78	.39	.59	.30	.40	.20	.21	.10
1.19	.59	1.00	.50	.80	.40	.61	.31	.42	.21	.23	.11
1.21	.60	1.02	.51	.82	.41	.63	.32	.44	.22	.25	.12
1.23	.61	1.04	.52	.84	.42	.65	.33	.46	.23	.27	.13
1.25	.62	1.06	.53	.86	.43	.67	.34	.48	.24	.29	.14
1.27	.63	1.08	.54	.88	.44	.69	.35	.50	.25	.31	.15
1.29	.64	1.10	.55	.90	.45	.71	.36	.52	.26	.33	.16
1.31	.65	1.12	.56	.92	.46	.73	.37	.54	.27	.35	.17
1.33	.66	1.14	.57	.94	.47	.75	.38	.56	.28	.37	.18
1.35	.67	1.16	.58	.96	.48	.77	.39	.58	.29	.39	.19
1.37	.68	1.18	.59	.98	.49	.79	.40	.60	.30	.41	.20
1.39	.69	1.20	.60	1.00	.50	.81	.41	.62	.31	.43	.21
1.41	.70	1.22	.61	1.02	.51	.83	.42	.64	.32	.45	.22
1.43	.71	1.24	.62	1.04	.52	.85	.43	.66	.33	.47	.23
1% or ½% of excess over $240.00 plus—											
1.44	.72	1.25	.63	1.05	.53	.86	.44	.67	.34	.48	.24

PORTLAND INCOME TAX WITHHOLDING TABLES

BI-WEEKLY Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ 0	$ 6	$ .03	$ .02	$0	$0	$0	$0	$0	$0	$0	$0
6	12	.09	.05	0	0	0	0	0	0	0	0
12	18	.15	.08	0	0	0	0	0	0	0	0
18	24	.21	.11	0	0	0	0	0	0	0	0
24	30	.27	.14	0	0	0	0	0	0	0	0
30	36	.33	.17	0	0	0	0	0	0	0	0
36	42	.39	.20	.01	0	0	0	0	0	0	0
42	48	.45	.23	.07	.03	0	0	0	0	0	0
48	54	.51	.26	.13	.06	0	0	0	0	0	0
54	60	.57	.29	.19	.09	0	0	0	0	0	0
60	66	.63	.32	.25	.12	0	0	0	0	0	0
66	72	.69	.35	.31	.15	0	0	0	0	0	0
72	78	.75	.38	.37	.18	0	0	0	0	0	0
78	84	.81	.41	.43	.21	.04	.02	0	0	0	0
84	90	.87	.44	.49	.24	.10	.05	0	0	0	0
90	96	.93	.47	.55	.27	.16	.08	0	0	0	0
96	102	.99	.50	.61	.30	.22	.11	0	0	0	0
102	108	1.05	.53	.67	.33	.28	.14	0	0	0	0
108	114	1.11	.56	.73	.36	.34	.17	0	0	0	0
114	120	1.17	.59	.79	.39	.40	.20	.02	.01	0	0
120	126	1.23	.62	.85	.42	.46	.23	.08	.04	0	0
126	132	1.29	.65	.91	.45	.52	.26	.14	.07	0	0
132	138	1.35	.68	.97	.48	.58	.29	.20	.10	0	0
138	144	1.41	.71	1.03	.51	.64	.32	.26	.13	0	0
144	150	1.47	.74	1.09	.54	.70	.35	.32	.16	0	0
150	156	1.53	.77	1.15	.57	.76	.38	.38	.19	0	0
156	162	1.59	.80	1.21	.60	.82	.41	.44	.22	.05	.03
162	168	1.65	.83	1.27	.63	.88	.44	.50	.25	.11	.06
168	174	1.71	.86	1.33	.66	.94	.47	.56	.28	.17	.09
174	180	1.77	.89	1.39	.69	1.00	.50	.62	.31	.23	.12
180	186	1.83	.92	1.45	.72	1.06	.53	.68	.34	.29	.15
186	192	1.89	.95	1.51	.75	1.12	.56	.74	.37	.35	.18
192	198	1.95	.98	1.57	.78	1.18	.59	.80	.40	.41	.21
198	204	2.01	1.01	1.63	.81	1.24	.62	.86	.43	.47	.24
204	210	2.07	1.04	1.69	.84	1.30	.65	.92	.46	.53	.27
210	216	2.13	1.07	1.75	.87	1.36	.68	.98	.49	.59	.30
216	222	2.19	1.10	1.81	.90	1.42	.71	1.04	.52	.65	.33
222	228	2.25	1.13	1.87	.93	1.48	.74	1.10	.55	.71	.36
228	234	2.31	1.16	1.93	.96	1.54	.77	1.16	.58	.77	.39
234	240	2.37	1.19	1.99	.99	1.60	.80	1.22	.61	.83	.42

PORTLAND INCOME TAX WITHHOLDING TABLES

BI-WEEKLY Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
.03	.01	0	0	0	0	0	0	0	0	0	0
.09	.04	0	0	0	0	0	0	0	0	0	0
.15	.07	0	0	0	0	0	0	0	0	0	0
.21	.10	0	0	0	0	0	0	0	0	0	0
.27	.13	0	0	0	0	0	0	0	0	0	0
.33	.16	0	0	0	0	0	0	0	0	0	0
.39	.19	0	0	0	0	0	0	0	0	0	0
.45	.22	.06	.03	0	0	0	0	0	0	0	0

PORTLAND INCOME TAX WITHHOLDING TABLES

BI-WEEKLY Payroll Period *(Continued)*

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$240	$246	$2.43	$1.22	$2.05	$1.02	$1.66	$ .83	$1.28	$ .64	$ .89	$ .45
246	252	2.49	1.25	2.11	1.05	1.72	.86	1.34	.67	.95	.48
252	258	2.55	1.28	2.17	1.08	1.78	.89	1.40	.70	1.01	.51
258	264	2.61	1.31	2.23	1.11	1.84	.92	1.46	.73	1.07	.54
264	270	2.67	1.34	2.29	1.14	1.90	.95	1.52	.76	1.13	.57
270	276	2.73	1.37	2.35	1.17	1.96	.98	1.58	.79	1.19	.60
276	282	2.79	1.40	2.41	1.20	2.02	1.01	1.64	.82	1.25	.63
282	288	2.85	1.43	2.47	1.23	2.08	1.04	1.70	.85	1.31	.66
288	294	2.91	1.46	2.53	1.26	2.14	1.07	1.76	.88	1.37	.69
294	300	2.97	1.49	2.59	1.29	2.20	1.10	1.82	.91	1.43	.72
300	306	3.03	1.52	2.65	1.32	2.26	1.13	1.88	.94	1.49	.75
306	312	3.09	1.55	2.71	1.35	2.32	1.16	1.94	.97	1.55	.78
312	318	3.15	1.58	2.77	1.38	2.38	1.19	2.00	1.00	1.61	.81
318	324	3.21	1.61	2.83	1.41	2.44	1.22	2.06	1.03	1.67	.84
324	330	3.27	1.64	2.89	1.44	2.50	1.25	2.12	1.06	1.73	.87
330	336	3.33	1.67	2.95	1.47	2.56	1.28	2.18	1.09	1.79	.90
336	342	3.39	1.70	3.01	1.50	2.62	1.31	2.24	1.12	1.85	.93
342	348	3.45	1.73	3.07	1.53	2.68	1.34	2.30	1.15	1.91	.96
348	354	3.51	1.76	3.13	1.56	2,74	1.37	2.36	1.18	1.97	.99
354	360	3.57	1.79	3.19	1.59	2.80	1.40	2.42	1.21	2.03	1.02
360	366	3.63	1.82	3.25	1.62	2.86	1.43	2.48	1.24	2.09	1.05
366	372	3.69	1.85	3.31	1.65	2.92	1.46	2.54	1.27	2.15	1.08
372	378	3.75	1.88	3.37	1.68	2.98	1.49	2.60	1.30	2.21	1.11
378	384	3.81	1.91	3.43	1.71	3.04	1.52	2.66	1.33	2.27	1.14
384	390	3.87	1.94	3.49	1.74	3.10	1.55	2.72	1.36	2.33	1.17
390	396	3.93	1.97	3.55	1.77	3.16	1.58	2.78	1.39	2.39	1.20
396	402	3.99	2.00	3.61	1.80	3.22	1.61	2.84	1.42	2.45	1.23
402	408	4.05	2.03	3.67	1.83	3.28	1.64	2.90	1.45	2.51	1.26
408	414	4.11	2.06	3.73	1.86	3.34	1.67	2.96	1.48	2.57	1.29
414	420	4.17	2.09	3.79	1.89	3.40	1.70	3.02	1.51	2.63	1.32
420	426	4.23	2.12	3.85	1.92	3.46	1.73	3.08	1.54	2.69	1.35
426	432	4.29	2.15	3.91	1.95	3.52	1.76	3.14	1.57	2.75	1.38
432	438	4.35	2.18	3.97	1.98	3.58	1.79	3.20	1.60	2.81	1.41
438	444	4.41	2.21	4.03	2.01	3.64	1.82	3.26	1.63	2.87	1.44
444	450	4.47	2.24	4.09	2.04	3.70	1.85	3.32	1.66	2.93	1.47
450	456	4.53	2.27	4.15	2.07	3.76	1.88	3.38	1.69	2.99	1.50
456	462	4.59	2.30	4.21	2.10	3.82	1.91	3.44	1.72	3.05	1.53
462	468	4.65	2.33	4.27	2.13	3.88	1.94	3.50	1.75	3.11	1.56
468	474	4.71	2.36	4.33	2.16	3.94	1.97	3.56	1.78	3.17	1.59
474	480	4.77	2.39	4.39	2.19	4.00	2.00	3.02	1.81	3.23	1.62
$480.00 and over		1% or ½% of excess over $480.00 plus—									
		4.80	2.40	4.42	2.21	4.03	2.02	3.65	1.83	3.26	1.64

PORTLAND INCOME TAX WITHHOLDING TABLES

BI-WEEKLY Payroll Period *(Continued)*

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ .51	$ .25	$ .12	$ .06	$0	$0	$0	$0	$0	$0	$0	$0
.57	.28	.18	.09	0	0	0	0	0	0	0	0
.63	.31	.24	.12	0	0	0	0	0	0	0	0
.69	.34	.30	.15	0	0	0	0	0	0	0	0
.75	.37	.36	.18	0	0	0	0	0	0	0	0
.81	.40	.42	.21	.04	.02	0	0	0	0	0	0
.87	.43	.48	.24	.10	.05	0	0	0	0	0	0
.93	.46	.54	.27	.16	.08	0	0	0	0	0	0
.99	.49	.60	.30	.22	.11	0	0	0	0	0	0
1.05	.52	.66	.33	.28	.14	0	0	0	0	0	0
1.11	.55	.72	.36	.34	.17	0	0	0	0	0	0
1.17	.58	.78	.39	.40	.20	.01	.01	0	0	0	0
1.23	.61	.84	.42	.46	.23	.07	.04	0	0	0	0
1.29	.64	.90	.45	.52	.26	.13	.07	0	0	0	0
1.35	.67	.96	.48	.58	.29	.19	.10	0	0	0	0
1.41	.70	1.02	.51	.64	.32	.25	.13	0	0	0	0
1.47	.73	1.08	.54	.70	.35	.31	.16	0	0	0	0
1.53	.76	1.14	.57	.76	.38	.37	.19	0	0	0	0
1.59	.79	1.20	.60	.82	.41	.43	.22	.05	.02	0	0
1.65	.82	1.26	.63	.88	.44	.49	.25	.11	.05	0	0
1.71	.85	1.32	.66	.94	.47	.55	.28	.17	.08	0	0
1.77	.88	1.38	.69	1.00	.50	.61	.31	.23	.11	0	0
1.83	.91	1.44	.72	1.06	.53	.67	.34	.29	.14	0	0
1.89	.94	1.50	.75	1.12	.56	.73	.37	.35	.17	0	0
1.95	.97	1.56	.78	1.18	.59	.79	.40	.41	.20	.02	.01
2.01	1.00	1.62	.81	1.24	.62	.85	.43	.47	.23	.08	.04
2.07	1.03	1.68	.84	1.30	.65	.91	.46	.53	.26	.14	.07
2.13	1.06	1.74	.87	1.36	.68	.97	.49	.59	.29	.20	.10
2.19	1.09	1.80	.90	1.42	.71	1.03	.52	.65	.32	.26	.13
2.25	1.12	1.86	.93	1.48	.74	1.09	.55	.71	.35	.32	.16
2.31	1.15	1.92	.96	1.54	.77	1.15	.58	.77	.38	.38	.19
2.37	1.18	1.98	.99	1.60	.80	1.21	.61	.83	.41	.44	.22
2.43	1.21	2.04	1.02	1.66	.83	1.27	.64	.89	.44	.50	.25
2.49	1.24	2.10	1.05	1.72	.86	1.33	.67	.95	.47	.56	.28
2.55	1.27	2.16	1.08	1.78	.89	1.39	.70	1.01	.50	.62	.31
2.61	1.30	2.22	1.11	1.84	.92	1.45	.73	1.07	.53	.68	.34
2.67	1.33	2.28	1.14	1.90	.95	1.51	.76	1.13	.56	.74	.37
2.73	1.36	2.34	1.17	1.96	.98	1.57	.79	1.19	.59	.80	.40
2.79	1.39	2.40	1.20	2.02	1.01	1.63	.82	1.25	.62	.86	.43
2.85	1.42	2.46	1.23	2.08	1.04	1.69	.85	1.31	.65	.92	.46
1% or ½% of excess over $480.00 plus—											
2.88	1.44	2.49	1.25	2.11	1.05	1.72	.86	1.34	.67	.95	.48

PORTLAND INCOME TAX WITHHOLDING TABLES

SEMI-MONTHLY Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ 0	$ 8	$ .04	$ .02	$0	$0	$0	$0	$0	$0	$0	$0
8	16	.12	.06	0	0	0	0	0	0	0	0
16	24	.20	.10	0	0	0	0	0	0	0	0
24	32	.28	.14	0	0	0	0	0	0	0	0
32	40	.36	.18	0	0	0	0	0	0	0	0
40	48	.44	.22	.02	.01	0	0	0	0	0	0
48	56	.52	.26	.10	.05	0	0	0	0	0	0
56	64	.60	.30	.18	.09	0	0	0	0	0	0
64	72	.68	.34	.26	.13	0	0	0	0	0	0
72	80	.76	.38	.34	.17	0	0	0	0	0	0
80	88	.84	.42	.42	.21	.01	0	0	0	0	0
88	96	.92	.46	.50	.25	.09	.04	0	0	0	0
96	104	1.00	.50	.58	.29	.17	.08	0	0	0	0
104	112	1.08	.54	.66	.33	.25	.12	0	0	0	0
112	120	1.16	.58	.74	.37	.33	.16	0	0	0	0
120	128	1.24	.62	.82	.41	.41	.20	0	0	0	0
128	136	1.32	.66	.90	.45	.49	.24	.07	.03	0	0
136	144	1.40	.70	.98	.49	.57	.28	.15	.07	0	0
144	152	1.48	.74	1.06	.53	.65	.32	.23	.11	0	0
152	160	1.56	.78	1.14	.57	.73	.36	.31	.15	0	0
160	168	1.64	.82	1.22	.61	.81	.40	.39	.19	0	0
168	176	1.72	.86	1.30	.65	.89	.44	.47	.23	.05	.03
176	184	1.80	.90	1.38	.69	.97	.48	.55	.27	.13	.07
184	192	1.88	.94	1.46	.73	1.05	.52	.63	.31	.21	.11
192	200	1.96	.98	1.54	.77	1.13	.56	.71	.35	.29	.15
200	208	2.04	1.02	1.62	.81	1.21	.60	.79	.39	.37	.19
208	216	2.12	1.06	1.70	.85	1.29	.64	.87	.43	.45	.23
216	224	2.20	1.10	1.78	.89	1.37	.68	.95	.47	.53	.27
224	232	2.28	1.14	1.86	.93	1.45	.72	1.03	.51	.61	.31
232	240	2.36	1.18	1.94	.97	1.53	.76	1.11	.55	.69	.35
240	248	2.44	1.22	2.02	1.01	1.61	.80	1.19	.59	.77	.39
248	256	2.52	1.26	2.10	1.05	1.69	.84	1.27	.63	.85	.43
256	264	2.60	1.30	2.18	1.09	1.77	.88	1.35	.67	.93	.47
264	272	2.68	1.34	2.26	1.13	1.85	.92	1.43	.71	1.01	.51
272	280	2.76	1.38	2.34	1.17	1.93	.96	1.51	.75	1.09	.55
280	288	2.84	1.42	2.42	1.21	2.01	1.00	1.59	.79	1.17	.59
288	296	2.92	1.46	2.50	1.25	2.09	1.04	1.67	.83	1.25	.63
296	304	3.00	1.50	2.58	1.29	2.17	1.08	1.75	.87	1.33	.67
304	312	3.08	1.54	2.66	1.33	2.25	1.12	1.83	.91	1.41	.71
312	320	3.16	1.58	2.74	1.37	2.33	1.16	1.91	.95	1.49	.75

SEMI-MONTHLY Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
.12	.06	0	0	0	0	0	0	0	0	0	0
.20	.10	0	0	0	0	0	0	0	0	0	0
.28	.14	0	0	0	0	0	0	0	0	0	0
.36	.18	0	0	0	0	0	0	0	0	0	0
.44	.22	.02	.01	0	0	0	0	0	0	0	0
.52	.26	.10	.05	0	0	0	0	0	0	0	0
.60	.30	.18	.09	0	0	0	0	0	0	0	0
.68	.34	.26	.13	0	0	0	0	0	0	0	0
.76	.38	.34	.17	0	0	0	0	0	0	0	0
.84	.42	.42	.21	0	0	0	0	0	0	0	0
.92	.46	.50	.25	.08	.04	0	0	0	0	0	0
1.00	.50	.58	.29	.16	.08	0	0	0	0	0	0
1.08	.54	.66	.33	.24	.12	0	0	0	0	0	0

PORTLAND INCOME TAX WITHHOLDING TABLES

SEMI-MONTHLY Payroll Period *(Continued)*

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$320	$328	$3.24	$1.62	$2.82	$1.41	$2.41	$1.20	$1.99	$ .99	$1.57	$ .79
328	336	3.32	1.66	2.90	1.45	2.49	1.24	2.07	1.03	1.65	.83
336	344	3.40	1.70	2.98	1.49	2.57	1.28	2.15	1.07	1.73	.87
344	352	3.48	1.74	3.06	1.53	2.65	1.32	2.23	1.11	1.81	.91
352	360	3.56	1.78	3.14	1.57	2.73	1.36	2.31	1.15	1.89	.95
360	368	3.64	1.82	3.22	1.61	2.81	1.40	2.39	1.19	1.97	.99
368	376	3.72	1.86	3.30	1.65	2.89	1.44	2.47	1.23	2.05	1.03
376	384	3.80	1.90	3.38	1.69	2.97	1.48	2.55	1.27	2.13	1.07
384	392	3.88	1.94	3.46	1.73	3.05	1.52	2.63	1.31	2.21	1.11
392	400	3.96	1.98	3.54	1.77	3.13	1.56	2.71	1.35	2.29	1.15
400	408	4.04	2.02	3.62	1.81	3.21	1.60	2.79	1.39	2.37	1.19
408	416	4.12	2.06	3.70	1.85	3.29	1.64	2.87	1.43	2.45	1.23
416	424	4.20	2.10	3.78	1.89	3.37	1.68	2.95	1.47	2.53	1.27
424	432	4.28	2.14	3.86	1.93	3.45	1.72	3.03	1.51	2.61	1.31
432	440	4.36	2.18	3.94	1.97	3.53	1.76	3.11	1.55	2.69	1.35
440	448	4.44	2.22	4.02	2.01	3.61	1.80	3.19	1.59	2.77	1.39
448	456	4.52	2.26	4.10	2.05	3.69	1.84	3.27	1.63	2.85	1.43
456	464	4.60	2.30	4.18	2.09	3.77	1.88	3.35	1.67	2.93	1.47
464	472	4.68	2.34	4.26	2.13	3.85	1.92	3.43	1.71	3.01	1.51
472	480	4.76	2.38	4.34	2.17	3.93	1.96	3.51	1.75	3.09	1.55
480	488	4.84	2.42	4.42	2.21	4.01	2.00	3.59	1.79	3.17	1.59
488	496	4.92	2.46	4.50	2.25	4.09	2.04	3.67	1.83	3.25	1.63
496	500	5.00	2.50	4.56	2.28	4.15	2.07	3.73	1.86	3.31	1.66
$500.00 and over		1% or ½% of excess over $500.00 plus—									
		5.00	2.50	4.58	2.29	4.17	2.08	3.75	1.87	3.33	1.67

SEMI-MONTHLY Payroll Period *(Continued)*

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$1.16	$ .58	$ .74	$ .37	$ .32	$ .16	$0	$0	$0	$0	$0	$0
1.24	.62	.82	.41	.40	.20	0	0	0	0	0	0
1.32	.66	.90	.45	.48	.24	.07	.03	0	0	0	0
1.40	.70	.98	.49	.56	.28	.15	.07	0	0	0	0
1.48	.74	1.06	.53	.64	.32	.23	.11	0	0	0	0
1.56	.78	1.14	.57	.72	.36	.31	.15	0	0	0	0
1.64	.82	1.22	.61	.80	.40	.39	.19	0	0	0	0
1.72	.86	1.30	.65	.88	.44	.47	.23	.05	.02	0	0
1.80	.90	1.38	.69	.96	.48	.55	.27	.13	.06	0	0
1.88	.94	1.46	.73	1.04	.52	.63	.31	.21	.10	0	0
1.96	.98	1.54	.77	1.12	.56	.71	.35	.29	.14	0	0
2.04	1.02	1.62	.81	1.20	.60	.79	.39	.37	.18	0	0
2.12	1.06	1.70	.85	1.28	.64	.87	.43	.45	.22	.03	.02
2.20	1.10	1.78	.89	1.36	.68	.95	.47	.53	.26	.11	.06
2.28	1.14	1.86	.93	1.44	.72	1.03	.51	.61	.30	.19	.10
2.36	1.18	1.94	.97	1.52	.76	1.11	.55	.69	.34	.27	.14
2.44	1.22	2.02	1.01	1.60	.80	1.19	.59	.77	.38	.35	.18
2.52	1.26	2.10	1.05	1.68	.84	1.27	.63	.85	.42	.43	.22
2.60	1.30	2.18	1.09	1.76	.88	1.35	.67	.93	.46	.51	.26
2.68	1.34	2.26	1.13	1.84	.92	1.43	.71	1.01	.50	.59	.30
2.76	1.38	2.34	1.17	1.92	.96	1.51	.75	1.09	.54	.67	.34
2.84	1.42	2.42	1.21	2.00	1.00	1.59	.79	1.17	.58	.75	.38
2.90	1.45	2.48	1.24	2.07	1.03	1.65	.82	1.23	.61	.81	.41
1% or ½% of excess over $500.00 plus—											
2.92	1.46	2.50	1.25	2.08	1.04	1.67	.83	1.25	.62	.83	.42

PORTLAND INCOME TAX WITHHOLDING TABLES

MONTHLY Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ 0	$ 16	$ .08	$ .04	$0	$0	$0	$0	$0	$0	$0	$0
16	32	.24	.12	0	0	0	0	0	0	0	0
32	48	.40	.20	0	0	0	0	0	0	0	0
48	64	.56	.28	0	0	0	0	0	0	0	0
64	80	.72	.36	0	0	0	0	0	0	0	0
80	96	.88	.44	.05	.02	0	0	0	0	0	0
96	112	1.04	.52	.21	.10	0	0	0	0	0	0
112	128	1.20	.60	.37	.18	0	0	0	0	0	0
128	144	1.36	.68	.53	.26	0	0	0	0	0	0
144	160	1.52	.76	.69	.34	0	0	0	0	0	0
160	176	1.68	.84	.85	.42	.01	.01	0	0	0	0
176	192	1.84	.92	1.01	.50	.17	.09	0	0	0	0
192	208	2.00	1.00	1.17	.58	.33	.17	0	0	0	0
208	224	2.16	1.08	1.33	.66	.49	.25	0	0	0	0
224	240	2.32	1.16	1.49	.74	.65	.33	0	0	0	0
240	256	2.48	1.24	1.65	.82	.81	.41	0	0	0	0
256	272	2.64	1.32	1.81	.90	.97	.49	.14	.07	0	0
272	288	2.80	1.40	1.97	.98	1.13	.57	.30	.15	0	0
288	304	2.96	1.48	2.13	1.06	1.29	.65	.46	.23	0	0
304	320	3.12	1.56	2.29	1.14	1.45	.73	.62	.31	0	0
320	336	3.28	1.64	2.45	1.22	1.61	.81	.78	.39	0	0
336	352	3.44	1.72	2.61	1.30	1.77	.89	.94	.47	.11	.05
352	368	3.60	1.80	2.77	1.38	1.93	.97	1.10	.55	.27	.13
368	384	3.76	1.88	2.93	1.46	2.09	1.05	1.26	.63	.43	.21
384	400	3.92	1.96	3.09	1.54	2.25	1.13	1.42	.71	.59	.29
400	416	4.08	2.04	3.25	1.62	2.41	1.21	1.58	.79	.75	.37
416	432	4.24	2.12	3.41	1.70	2.57	1.29	1.74	.87	.91	.45
432	448	4.40	2.20	3.57	1.78	2.73	1.37	1.90	.95	1.07	.53
448	464	4.56	2.28	3.73	1.86	2.89	1.45	2.06	1.03	1.23	.61
464	480	4.72	2.36	3.89	1.94	3.05	1.53	2.22	1.11	1.39	.69
480	496	4.88	2.44	4.05	2.02	3.21	1.61	2.38	1.19	1.55	.77
496	512	5.04	2.52	4.21	2.10	3.37	1.69	2.54	1.27	1.71	.85
512	528	5.20	2.60	4.37	2.18	3.53	1.77	2.70	1.35	1.87	.93
528	544	5.36	2.68	4.53	2.26	3.69	1.85	2.86	1.43	2.03	1.01
544	560	5.52	2.76	4.69	2.34	3.85	1.93	3.02	1.51	2.19	1.09
560	576	5.68	2.84	4.85	2.42	4.01	2.01	3.18	1.59	2.35	1.17
576	592	5.84	2.92	5.01	2.50	4.17	2.09	3.34	1.67	2.51	1.25
592	608	6.00	3.00	5.17	2.58	4.33	2.17	3.50	1.75	2.67	1.33
608	624	6.16	3.08	5.33	2.66	4.49	2.25	3.66	1.83	2.83	1.41
624	640	6.32	3.16	5.49	2.74	4.65	2.33	3.82	1.91	2.99	1.49

PORTLAND INCOME TAX WITHHOLDING TABLES

MONTHLY Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—											
5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
.07	.04	0	0	0	0	0	0	0	0	0	0
.23	.12	0	0	0	0	0	0	0	0	0	0
.39	.20	0	0	0	0	0	0	0	0	0	0
.55	.28	0	0	0	0	0	0	0	0	0	0
.71	.36	0	0	0	0	0	0	0	0	0	0
.87	.44	.04	.02	0	0	0	0	0	0	0	0
1.03	.52	.20	.10	0	0	0	0	0	0	0	0
1.19	.60	.36	.18	0	0	0	0	0	0	0	0
1.35	.68	.52	.26	0	0	0	0	0	0	0	0
1.51	.76	.68	.34	0	0	0	0	0	0	0	0
1.67	.84	.84	.42	.01	0	0	0	0	0	0	0
1.83	.92	1.00	.50	.17	.08	0	0	0	0	0	0
1.99	1.00	1.16	.58	.33	.16	0	0	0	0	0	0
2.15	1.08	1.32	.66	.49	.24	0	0	0	0	0	0

PORTLAND INCOME TAX WITHHOLDING TABLES

MONTHLY Payroll Period *(Continued)*

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$640	$656	$6.48	$3.24	$5.65	$2.82	$4.81	$2.41	$3.98	$1.99	$3.15	$1.57
656	672	6.64	3.32	5.81	2.90	4.97	2.49	4.14	2.07	3.31	1.65
672	688	6.80	3.40	5.97	2.98	5.13	2.57	4.30	2.15	3.47	1.73
688	704	6.96	3.48	6.13	3.06	5.29	2.65	4.46	2.23	3.63	1.81
704	720	7.12	3.56	6.29	3.14	5.45	2.73	4.62	2.31	3.79	1.89
720	736	7.28	3.64	6.45	3.22	5.61	2.81	4.78	2.39	3.95	1.97
736	752	7.44	3.72	6.61	3.30	5.77	2.89	4.94	2.47	4.11	2.05
752	768	7.60	3.80	6.77	3.38	5.93	2.97	5.10	2.55	4.27	2.13
768	784	7.76	3.88	6.93	3.46	6.09	3.05	5.26	2.63	4.43	2.21
784	800	7.92	3.96	7.09	3.54	6.25	3.13	5.42	2.71	4.59	2.29
800	816	8.08	4.04	7.25	3.62	6.41	3.21	5.58	2.79	4.75	2.37
816	832	8.24	4.12	7.41	3.70	6.57	3.29	5.74	2.87	4.91	2.45
832	848	8.40	4.20	7.57	3.78	6.73	3.37	5.90	2.95	5.07	2.53
848	864	8.56	4.28	7.73	3.86	6.89	3.45	6.06	3.03	5.23	2.61
864	880	8.72	4.36	7.89	3.94	7.05	3.53	6.22	3.11	5.39	2.69
880	896	8.88	4.44	8.05	4.02	7.21	3.61	6.38	3.19	5.55	2.77
896	912	9.04	4.52	8.21	4.10	7.37	3.69	6.54	3.27	5.71	2.85
912	928	9.20	4.60	8.37	4.18	7.53	3.77	6.70	3.35	5.87	2.93
928	944	9.36	4.68	8.53	4.26	7.69	3.85	6.86	3.43	6.03	3.01
944	960	9.52	4.76	8.69	4.34	7.85	3.93	7.02	3.51	6.19	3.09
960	976	9.68	4.84	8.85	4.42	8.01	4.01	7.18	3.59	6.35	3.17
976	992	9.84	4.92	9.01	4.50	8.17	4.09	7.34	3.67	6.51	3.25
992	1000	10.00	5.00	9.17	4.58	8.33	4.17	7.50	3.75	6.67	3.33
$1000.00 and over		1% or ½% of excess over $1,000.00 plus—									
		10.00	5.00	9.17	4.58	8.33	4.17	7.50	3.75	6.67	3.33

PORTLAND INCOME TAX WITHHOLDING TABLES

MONTHLY Payroll Period *(Continued)*

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$2.31	$1.16	$1.48	$ .74	$ .65	$ .32	$0	$0	$0	$0	$0	$0
2.47	1.24	1.64	.82	.81	.40	0	0	0	0	0	0
2.63	1.32	1.80	.90	.97	.48	.13	.07	0	0	0	0
2.79	1.40	1.96	.98	1.13	.56	.29	.15	0	0	0	0
2.95	1.48	2.12	1.06	1.29	.64	.45	.23	0	0	0	0
3.11	1.56	2.28	1.14	1.45	.72	.61	.31	0	0	0	0
3.27	1.64	2.44	1.22	1.61	.80	.77	.39	0	0	0	0
3.43	1.72	2.60	1.30	1.77	.88	.93	.47	.10	.05	0	0
3.59	1.80	2.76	1.38	1.93	.96	1.09	.55	.26	.13	0	0
3.75	1.88	2.92	1.46	2.09	1.04	1.25	.63	.42	.21	0	0
3.91	1.96	3.08	1.54	2.25	1.12	1.41	.71	.58	.29	0	0
4.07	2.04	3.24	1.62	2.41	1.20	1.57	.79	.74	.37	0	0
4.23	2.12	3.40	1.70	2.57	1.28	1.73	.87	.90	.45	.07	.03
4.39	2.20	3.56	1.78	2.73	1.36	1.89	.95	1.06	.53	.23	.11
4.55	2.28	3.72	1.86	2.89	1.44	2.05	1.03	1.22	.61	.39	.19
4.71	2.36	3.88	1.94	3.05	1.52	2.21	1.11	1.38	.69	.55	.27
4.87	2.44	4.04	2.02	3.21	1.60	2.37	1.19	1.54	.77	.71	.35
5.03	2 52	4.20	2.10	3.37	1.68	2.53	1.27	1.70	.85	.87	.43
5.19	2.60	4.36	2.18	3.53	1.76	2.69	1.35	1.86	.93	1.03	.51
5.35	2.68	4.52	2.26	3.69	1.84	2.75	1.43	2.02	1.01	1.19	.59
5.51	2.76	4.68	2.34	3.85	1.92	3.01	1.51	2.18	1.09	1.35	.67
5.67	2.84	4.84	2.42	4.01	2.00	3.17	1.59	2.34	1.17	1.51	.75
5.83	2.92	5.00	2.50	4.17	2.08	3.33	1.67	2.50	1.25	1.67	.83
1% or ½% of excess over $1,000.00 plus—											
5.83	2.92	5.00	2.50	4.17	2.08	3.33	1.67	2.50	1.25	1.67	.83

PORTLAND INCOME TAX WITHHOLDING TABLES

PER DIEM Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
At Least	But Less Than	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$ 0	$ 1	$ .01	$0	$0	$0	$0	$0	$0	$0	$0	$0
1	2	.02	.01	0	0	0	0	0	0	0	0
2	3	.03	.01	0	0	0	0	0	0	0	0
3	4	.04	.02	.01	0	0	0	0	0	0	0
4	5	.05	.02	.02	.01	0	0	0	0	0	0
5	6	.06	.03	.03	.01	0	0	0	0	0	0
6	7	.07	.03	.04	.02	.01	.01	0	0	0	0
7	8	.08	.04	.05	.02	.02	.01	0	0	0	0
8	9	.09	.04	.06	.03	.03	.02	0	0	0	0
9	10	.10	.05	.07	.03	.04	.02	.01	.01	0	0
10	11	.11	.05	.08	.04	.05	.03	.02	.01	0	0
11	12	.12	.06	.09	.04	.06	.03	.03	.02	.01	0
12	13	.13	.06	.10	.05	.07	.04	.04	.02	.02	.01
13	14	.14	.07	.11	.05	.08	.04	.05	.03	.03	.01
14	15	.15	.07	.12	.06	.09	.05	.06	.03	.04	.02
15	16	.16	.08	.13	.06	.10	.05	.07	.04	.05	.02
16	17	.17	.08	.14	.07	.11	.06	.08	.04	.06	.03
17	18	.18	.09	.15	.07	.12	.06	.09	.05	.07	.03
18	19	.19	.09	.16	.08	.13	.07	.10	.05	.08	.04
19	20	.20	.10	.17	.08	.14	.07	.11	.06	.09	.04
20	21	.21	.10	.18	.09	.15	.08	.12	.06	.10	.05
21	22	.22	.11	.19	.09	.16	.08	.13	.07	.11	.05
22	23	.23	.11	.20	.10	.17	.09	.14	.07	.12	.06
23	24	.24	.12	.21	.10	.18	.09	.15	.08	.13	.06
24	25	.25	.12	.22	.11	.19	.10	.16	.08	.14	.07
25	26	.26	.13	.23	.11	.20	.10	.17	.09	.15	.07
26	27	.27	.13	.24	.12	.21	.11	.18	.09	.16	.08
27	28	.28	.14	.25	.12	.22	.11	.19	.10	.17	.08
28	29	.29	.14	.26	.13	.23	.12	.20	.10	.18	.09
29	30	.30	.15	.27	.13	.24	.12	.21	.11	.19	.09
30	31	.31	.15	.28	.14	.25	.13	.22	.11	.20	.10
31	32	.32	.16	.29	.14	.26	.13	.23	.12	.21	.10
32	33	.33	.16	.30	.15	.27	.14	.24	.12	.22	.11
33	34	.34	.17	.31	.15	.28	.14	.25	.13	.23	.11
34	35	.35	.17	.32	.16	.29	.15	.26	.13	.24	.12
35	36	.36	.18	.33	.16	.30	.15	.27	.14	.25	.12
36	37	.37	.18	.34	.17	.31	.16	.28	.14	.26	.13
37	38	.38	.19	.35	.17	.32	.16	.29	.15	.27	.13
38	39	.39	.19	.36	.18	.33	.17	.30	.15	.28	.14
39	40	.40	.20	.37	.18	.34	.17	.31	.16	.29	.14
40	41	.41	.20	.38	.19	.35	.18	.32	.16	.30	.15
41	42	.42	.21	.39	.19	.36	.18	.33	.17	.31	.15
42	43	.43	.21	.40	.20	.37	.19	.34	.17	.32	.16
43	44	.44	.22	.41	.20	.38	.19	.35	.18	.33	.16
44	45	.45	.22	.42	.21	.39	.20	.36	.18	.34	.17
45	46	.46	.23	.43	.21	.40	.20	.37	.19	.35	.17
46	47	.47	.23	.44	.22	.41	.21	.38	.19	.36	.18
47	48	.48	.24	.45	.22	.42	.21	.39	.20	.37	.18
48	49	.49	.24	.46	.23	.43	.22	.40	.20	.38	.19
49	50	.50	.25	.47	.23	.44	.22	.41	.21	.39	.19
$50.00 and over		1% or ½% of excess over $50.00 plus—									
		.50	.25	.47	.24	.45	.22	.42	.21	.39	.20

PER DIEM Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
.01	0	0	0	0	0	0	0	0	0	0	0
.02	.01	0	0	0	0	0	0	0	0	0	0
.03	.01	0	0	0	0	0	0	0	0	0	0
.04	.02	.01	.01	0	0	0	0	0	0	0	0
.05	.02	.02	.01	0	0	0	0	0	0	0	0
.06	.03	.03	.02	0	0	0	0	0	0	0	0
.07	.03	.04	.02	.01	.01	0	0	0	0	0	0
.08	.04	.05	.03	.02	.01	0	0	0	0	0	0
.09	.04	.06	.03	.03	.02	.01	0	0	0	0	0
.10	.05	.07	.04	.04	.02	.02	.01	0	0	0	0
.11	.05	.08	.04	.05	.03	.03	.01	0	0	0	0
.12	.06	.09	.05	.06	.03	.04	.02	.01	0	0	0
.13	.06	.10	.05	.07	.04	.05	.02	.02	.01	0	0
.14	.07	.11	.06	.08	.04	.06	.03	.03	.01	0	0
.15	.07	.12	.06	.09	.05	.07	.03	.04	.02	.01	.01
.16	.08	.13	.07	.10	.05	.08	.04	.05	.02	.02	.01
.17	.08	.14	.07	.11	.06	.09	.04	.06	.03	.03	.02
.18	.09	.15	.08	.12	.06	.10	.05	.07	.03	.04	.02
.19	.09	.16	.08	.13	.07	.11	.05	.08	.04	.05	.03
.20	.10	.17	.09	.14	.07	.12	.06	.09	.04	.06	.03
.21	.10	.18	.09	.15	.08	.13	.06	.10	.05	.07	.04
.22	.11	.19	.10	.16	.08	.14	.07	.11	.05	.08	.04
.23	.11	.20	.10	.17	.09	.15	.07	.12	.06	.09	.05
.24	.12	.21	.11	.18	.09	.16	.08	.13	.06	.10	.05
.25	.12	.22	.11	.19	.10	.17	.08	.14	.07	.11	.06
.26	.13	.23	.12	.20	.10	.18	.09	.15	.07	.12	.06
.27	.13	.24	.12	.21	.11	.19	.09	.16	.08	.13	.07
.28	.14	.25	.13	.22	.11	.20	.10	.17	.08	.14	.07
.29	.14	.26	.13	.23	.12	.21	.10	.18	.09	.15	.08
.30	.15	.27	.14	.24	.12	.22	.11	.19	.09	.16	.08
.31	.15	.28	.14	.25	.13	.23	.11	.20	.10	.17	.09
.32	.16	.29	.15	.26	.13	.24	.12	.21	.10	.18	.09
.33	.16	.30	.15	.27	.14	.25	.12	.22	.11	.19	.10
.34	.17	.31	.16	.28	.14	.26	.13	.23	.11	.20	.10
.35	.17	.32	.16	.29	.15	.27	.13	.24	.12	.21	.11
.36	.18	.33	.17	.30	.15	.28	.14	.25	.12	.22	.11
1% or ½% of excess over $50.00 plus—											
.36	.18	.34	.17	.31	.15	.28	.14	.25	.13	.23	.11