



# Ohio Department of Administrative Services

HUMAN RESOURCES DIVISION  
30 EAST BROAD STREET, 28TH FLOOR  
COLUMBUS, OHIO 43266-0405

BOB TAFT, GOVERNOR

C. SCOTT JOHNSON, DIRECTOR

December 28, 1999

**Payroll Letter 767**  
Supersedes Payroll Letter 748

To: Payroll Officers, Personnel Officers, Labor Relations Officers and Fiscal Officers of all Departments, Institutions, Boards and Commissions

From: Robert L. Cruse, State Payroll Administrator

Subject: Federal Withholding Tax - 2000

Federal withholding tax tables have changed and the personal exemption increased. The withholding tables to be used for wages paid after December 31, 1999 are listed below. Taxes are computed on the employees' gross pay less:

1. The number of exemptions claimed times the exemption amount.
  - a. Bi-weekly Payroll - deduct \$ 107.69 per exemption claimed.
  - b. Monthly Payroll - deduct \$ 233.33 per exemption claimed.
2. Employees share of retirement.
3. Employees share of hospitalization.
4. Deferred compensation amount.
5. Dependent care spending account (DCSA) amount.
6. Gross inflating items which may not be subject to Federal tax including:
  - a. \$3.00 a day commute policy (see corrected PL 572).
  - b. Moving expenses (see corrected PL 576).
  - c. Group Term Life Insurance Exceeding \$50,000 (see PL 578)

### Biweekly Payroll - Single Person

<u>Earnings</u>		<u>Amount of Withholding</u>		
<u>Over</u>	<u>But Not Over</u>			
\$ 0	\$ 102		None	
\$ 102	\$ 1,071		15% of excess over	\$ 102
\$ 1,071	\$ 2,304	\$ 145.35	plus 28% of excess over	\$ 1,071
\$ 2,304	\$ 5,162	\$ 490.59	plus 31% of excess over	\$ 2,304
\$ 5,162	\$11,152	\$ 1,376.57	plus 36% of excess over	\$ 5,162
\$11,152		\$ 3,532.97	plus 39.6% of excess over	\$ 11,152

**Biweekly Payroll - Married Person**

<u>Earnings</u>		<u>Amount of Withholding</u>		
<u>Over</u>	<u>But Not Over</u>			
\$ 0	\$ 248	None		
\$ 248	\$ 1,862	15% of excess over \$ 248		
\$ 1,862	\$ 3,885	\$ 242.10	plus 28%	of excess over \$ 1,862
\$ 3,885	\$ 6,385	\$ 808.54	plus 31%	of excess over \$ 3,885
\$ 6,385	\$11,265	\$ 1,583.54	plus 36%	of excess over \$ 6,385
\$11,265		\$ 3,340.34	plus 39.6%	of excess over \$11,265

**Monthly Payroll - Single Person**

<u>Earnings</u>		<u>Amount of Withholding</u>		
<u>Over</u>	<u>But Not Over</u>			
\$ 0	\$ 221	None		
\$ 221	\$ 2,321	15% of excess over \$ 221		
\$ 2,321	\$ 4,992	\$ 315.00	plus 28%	of excess over \$ 2,321
\$ 4,992	\$11,183	\$ 1,062.88	plus 31%	of excess over \$ 4,992
\$11,183	\$24,163	\$ 2,982.09	plus 36%	of excess over \$11,183
\$24,163		\$ 7,654.89	plus 39.6%	of excess over \$24,163

**Monthly Payroll - Married Person**

<u>Earnings</u>		<u>Amount of Withholding</u>		
<u>Over</u>	<u>But Not Over</u>			
\$ 0	\$ 538	None		
\$ 538	\$ 4,033	15% of excess over \$ 538		
\$ 4,033	\$ 8,417	\$ 524.25	plus 28%	of excess over \$ 4,033
\$ 8,417	\$13,833	\$ 1,751.77	plus 31%	of excess over \$ 8,417
\$13,833	\$24,408	\$ 3,430.73	plus 36%	of excess over \$13,833
\$24,408		\$ 7,237.73	plus 39.6%	of excess over \$24,408

The results of the computation based on these tables will be rounded to the nearest dollar. Amounts less than fifty cents will be reduced to zero and fifty cents and over will be rounded to the next higher dollar.