

EFFECTIVE JANUARY 1, 2008

2008 Michigan Income Tax Withholding Guide

The Withholding Rate for calendar year 2008 is 4.35%.
The personal exemption amount for calendar year 2008 is \$3,500.

This guide contains:

- Instructions for withholding Michigan income tax from compensation paid to an employee. See page 2.
- Formula for computing withholding. See page 4.
- New Income Tax Withholding Tables for determining withholding. See page 6.
- The MI-W4 *Employee's Michigan Withholding Exemption Certificate*, and Form 3281, *New Hire Reporting Form*. **Michigan employers may file the MI-W4 with the New Hire Operations Center as a means of meeting their obligation to report their newly hired employees.**
- Form 151, *Power of Attorney*.
- Form 4119, *Statement of Michigan Income Tax Withheld for Nonresidents from Flow-Through Entities*.

Choose the convenience of EFT

If you choose to make all your payments by Electronic Fund Transfer (EFT), Michigan Department of Treasury waives the monthly or quarterly requirement for a paper return. You simply transmit your payment each month and avoid the hassle of filing a paper return. This guide includes information on remitting your tax payments by using EFT.

For additional information, contact:

Michigan Department of Treasury
P.O. Box 30427
Lansing, MI 48909
(517) 636-4730

Persons who have hearing or speech impairments may call
(517) 636-4999 (TTY).

www.michigan.gov/businessstax



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IMPORTANT INFORMATION

Choose Electronic Funds Transfer (EFT)

Using EFT to submit your Sales, Use and Withholding tax payments eliminates the requirement to file monthly or quarterly paper returns, with the exception of Form 165, *Annual Return for Sales, Use and Withholding Taxes*. An EFT application (Form 2248 or 2328) must be completed and signed by an officer giving his or her title and returned to Treasury. To find out more about the EFT process, contact the Sales, Use and Withholding Taxes EFT Unit at (517) 636-4730; or visit www.michigan.gov/biztaxpayments.

Withholding on Nonresident Gambling Winnings

Michigan withholding is required on all reportable winnings by nonresidents at Michigan casinos, racetracks, or off-track betting facilities. Reportable winnings are those winnings required to be reported to the Internal Revenue Service (IRS) under the Internal Revenue Code. To calculate Michigan withholding, multiply the amount of reportable winnings by 4.35 percent. Include the amount withheld on the recipient's Form W-2G.

Flow-Through Entities

Flow-through entities (S-corporations, partnerships, limited partnerships, limited liability companies and limited liability partnerships) are required to withhold Michigan income tax on the taxable income available for distribution to nonresident members. The amount of withholding is calculated and remitted on a quarterly basis by multiplying the share of taxable income allocable to each member, adjusted for the allowable exemption amount for a quarter, times 4.35 percent.

A flow-through entity is also required to withhold Michigan income tax when one or more of the entity's members is a nonresident flow-through entity. The flow-through entity in Michigan shall withhold Michigan income tax from any such nonresident flow-through entity on behalf of all of the nonresident members.

Registration and Account Identification

Every person or organization becoming an employer must register with the Michigan Department of Treasury by completing Form 518, *Michigan Business Taxes Registration*.

If you already have a Federal Employer Identification Number (FEIN), you may electronically submit your

registration information. To register online, go to the joint Unemployment Insurance Agency (UIA)/ Treasury e-Registration site which can be found at www.michigan.gov/businessstax. If you are unable to complete your registration on-line, you will need to complete and mail Form 518 which you can obtain at www.michigan.gov/taxes.

If you do not have an FEIN, you may apply for one at the IRS Web site www.irs.gov. The Michigan employer identification number is usually the same as the FEIN assigned by the IRS. Treasury will assign a federal number if you have not been assigned a number. If you are later assigned or apply for an FEIN, you must notify Treasury immediately. When acquiring a business, do not use the number assigned to the previous employer.

W-2 Reporting on Magnetic Media

Employers with 250 or more Michigan employees are required to file MI-W-2 information on magnetic media.

Do not enclose your annual return with your W-2 report. Mail your annual return to the address on that form. Do not duplicate on paper forms any information filed on magnetic media.

For W-2 reporting, the State of Michigan accepts the federal EFW2 format for magnetic media. You must be sure that the Code RS State Record (optional for federal reporting) is filled in. For more information, contact the Magnetic Media Unit at (517) 636-4456.

For W-2G and 1099 reporting specifications, see Form 447, *Transmittal for Magnetic Media Reporting*. You may obtain a copy of Form 447 at www.michigan.gov/businessstax.

GENERAL INFORMATION

Purpose

This guide provides instructions, general information and a summary of the employer's responsibilities for withholding Michigan income tax from compensation paid to employees (see **Compensation**, page 3).

Who Must Withhold?

Every employer in this state who is required to withhold federal income tax under the Internal Revenue Code, must withhold Michigan income tax.

Who Is an Employer?

An employer is defined in the *Federal Employer's Tax Guide, Circular E*, as any person or organization for whom an individual performs any service as an

employee. This includes any person or organization paying compensation to a former employee after termination of his or her employment.

Nonprofit organizations that are exempt from income tax, such as charitable, religious and government organizations, must withhold tax from compensation paid to their employees.

Employers located outside Michigan who have employees working in Michigan must register with Treasury and withhold Michigan income tax from all employees working in Michigan. This applies to both Michigan residents and nonresidents (see **Reciprocal Agreements**, page 4).

Employers located in Michigan assigning a Michigan resident employee to work temporarily in another state must withhold Michigan income tax from compensation paid to the employee for work done in another state.

Who Is an Employee?

An employee is an individual who performs services for an employer who controls what will be done and how it will be done. It does not matter that the employer permits the employee considerable discretion and freedom of action, as long as the employer has the legal right to control both the method and the result of the services.

For further clarification of the term “employee,” see the *Federal Employer’s Tax Guide, Circular E*.

EMPLOYEE EXEMPTIONS

MI-W4 Withholding Exemption Certificate

Every employer must obtain an MI-W4, *Withholding Exemption Certificate*, from each employee. The federal W-4 cannot be used in place of the MI-W4.

The 2008 exemption amount is \$3,500 per year times the number of personal and dependency exemptions allowed under the Internal Revenue Code. An employee may not claim more exemptions on the MI-W4 than can be claimed on the employee’s federal income tax return.

Michigan has additional special exemptions that are claimed on a taxpayer’s Michigan income tax return, not on an MI-W4. The exemptions on the MI-W4 are limited to the number of federal exemptions.

The MI-W4 enables employees to claim exemption from Michigan income tax withholding. Employees may claim exemption from withholding only if they do not anticipate a Michigan income tax liability for the current year because their employment is less

than full-time and the personal and dependency exemptions exceed their annual compensation.

Any changes made to an MI-W4 makes the form invalid. Any writing on the certificate other than entries required is considered a change.

If you receive an invalid certificate, do not consider it to compute withholding. You must inform the employee who submitted the certificate that it is invalid and require the employee to submit a corrected MI-W4. If the employee does not comply, withhold from the employee’s total compensation based on zero exemptions. If a prior valid certificate is in effect, continue to withhold in accordance with the prior valid certificate.

Sending Certain MI-W4 Certificates

Under P.A. 169 of 1982, employers must submit to Treasury a copy of any MI-W4 received from employees who:

- Claim 10 or more exemptions, or
- Claim exempt from withholding tax.

Employers must also submit the MI-W4s for employees who change their withholding status to exempt.

Do not send copies of exemption certificates filed by:

- Part-time or student employees whose expected earnings will be less than their exemption allowance.
- Employees who claim exempt because they live in a reciprocal state, or
- Employees who claim exempt for a stated time (e.g., two pay periods).

Use the official MI-W4 form only; do not send copies of the federal W-4.

Mail MI-W4s only to:

New Hire Operations Center
P.O. Box 85010
Lansing, MI 48908-5010

If you report your New Hire information magnetically or electronically, also send a paper copy of the MI-W4 for these employees to the address above. Do not attach MI-W4 forms to the Sales, Use and Withholding tax return. Include copies of any written statement or explanation from the employee supporting the claim made on the MI-W4. See the back cover for “Reporting Newly-Hired Employees.”

Compensation

The term “compensation,” as used in this guide, covers all types of employee compensation including salaries, wages, vacation allowances, bonuses and commissions (as defined in the *Federal Employer’s Tax Guide, Circular E, Taxable Wages*).

Fringe Benefits

Reporting and withholding on fringe benefits follows federal guidelines as provided in the *Federal Employer's Tax Guide, Circular E*. Examples of fringe benefits include 401(k) plans, deferred compensation, profit sharing and cafeteria benefit plans.

Supplemental Unemployment Benefits

Any employer required to withhold federal income tax from supplemental unemployment compensation benefits must also withhold Michigan income tax. Michigan follows the federal procedure regarding employee withholding exemption certificates.

How Much to Withhold

Determine the amount of tax withheld using a direct percentage computation or the withholding tables in this book.

The withholding rate is 4.35 percent of compensation after deducting the personal and dependency exemption allowance. If you prefer to compute a direct percentage, refer to the formula below.

<u>Payroll Period</u>	<u>Allowance Per Exemption</u>
Weekly	\$ 67.31
Bi-weekly (every 2 weeks)	134.62
Semi-monthly (twice/month)	145.83
Monthly	291.67
Quarterly	875.00
Semi-annually	1,750.00
Annually	3,500.00
Per day	9.56

Reporting and Paying Amounts Withheld

Employers in Illinois, Indiana, Kentucky, Minnesota, Ohio and Wisconsin will not withhold their state income tax from Michigan residents who work in their state. However, such employers may voluntarily register with the Michigan Department of Treasury to withhold Michigan income tax from Michigan residents who work in their states.

Certificate of Nonresidency

The Michigan Department of Treasury does not furnish nonresidency certificates. The employer may develop a form or obtain a letter from the employee. The form or letter should contain the employee's name, legal address, Social Security number and a statement signed and dated by the employee that this is his or her legal address. The employer keeps the form as its authority not to withhold Michigan income tax.

Reporting and Paying Amounts Withheld

The Michigan Department of Treasury mails personalized returns with instructions to all registered taxpayers. The return is a combined Sales, Use and Withholding taxes return. Do not use returns personalized for another taxpayer to report and pay your tax.

Employers not liable for sales or use tax should complete only the Withholding Tax section on the return. Follow the filing instructions enclosed with the personalized returns.

Employers averaging more than \$40,000 a month in income tax withholding will be notified of a requirement to pay on an accelerated schedule. Taxpayers meeting this threshold must make their payments using Electronic Funds Transfer (EFT).

If you need tax forms, contact Treasury at the telephone number listed on the cover of this book.

Bonuses and Other Payments

Bonuses and other payments of taxable employee compensation made separately from regular payroll payments are subject to Michigan income tax withholding. The withholding amount equals the payment amount multiplied by 4.35 percent (.0435). Do not make any adjustment for exemptions.

Statement of Wages & Taxes Withheld (W-2)

Every employer must furnish to each employee before January 31 of the succeeding tax year an annual W-2, *Wage and Tax Statement* giving name, address, Social Security number, gross earnings and Michigan income tax withheld.

Withholding Formula

Withholding = [Compensation - (Allowance per Exemption x Number of Exemptions)] x 4.35%

Example: A worker earning \$600/week with 3 exemptions would have the following withholding.

$$[\$600 - (\$67.31 \times 3)] \times 4.35\%$$

$$(\$600 - \$201.93) \times .0435 = \$17.32$$

Reciprocal Agreements

Employers located in Michigan must withhold Michigan income tax from all compensation paid to nonresident employees for work done in Michigan, unless covered by a reciprocal agreement.

Michigan has entered into reciprocal agreements with the states of Illinois, Indiana, Kentucky, Minnesota, Ohio and Wisconsin. This means that a Michigan employer will not withhold Michigan income tax from residents of these states who work in Michigan.

Employers may use one of the IRS-approved combined W-2 forms available commercially.

Annual Return

You must reconcile your income tax withheld every year by filing Form 165. Employers not liable for sales or use tax should complete only the withholding tax section of the return. A copy of the combined W-2 and third party sick pay W-2 furnished to each employee and 1099 (for miscellaneous services performed in Michigan) must accompany the annual return. Do not send other 1099 forms unless they include Michigan withholding tax information.

If, after reasonable effort, you are unable to deliver the W-2s to an employee, follow the instructions in the *Federal Employer's Tax Guide, Circular E*.

Employer Discontinuance

If you go out of business or permanently stop being an employer, you must do all of the following:

- File a final monthly or quarterly return and pay all money due within 15 days after you discontinue business.
- Complete and file with the Michigan Department of Treasury Form 165 by February 28. Also include the State of Michigan copy of the combined W-2 as furnished to each employee.
- Give a combined W-2 to the employee no later than 30 days after the last payment of compensation.

Successor Liability

If you sell your business, your successor must hold enough of the purchase money to satisfy the amount of sales, use or withholding tax that may be due until you produce a receipt for payment of the tax from Treasury or a certificate from Treasury stating that no tax is due. If the successor fails to withhold sufficient funds, he or she may be held liable for unpaid taxes.

Officer Liability

Officers, members, managers, or partners of a corporation, limited liability company, limited liability partnership, partnership, or limited partnership who have responsibility for filing returns and of making payments are personally liable for failure to file or for unpaid taxes, penalty and interest under P.A. 169 of 1982.

Voluntary Withholding on Pension, Annuity, and Third Party Payments

Michigan permits voluntary income tax withholding from certain pension, annuity and third party sick pay

payments if the payee requests it on a form provided by the payer. Treasury does not provide a form for this, but the amount requested to be withheld from the annuity payment must be a whole dollar amount of at least \$5 per month, which does not reduce the net amount of any annuity payment received by the payee below \$10. The payments must be payable over a period longer than one year.

A recipient may not request withholding on payments that are not subject to Michigan income tax. This includes any retirement or pension benefits received from a public retirement system created by the State of Michigan or any of its political subdivisions. It also includes any retirement or pension benefits received from Michigan public schools or from the federal government.

Correcting W-2 Errors

If you find an error in a W-2 after it has been issued to the employee, do not issue a corrected W-2 for less withholding than was on the original W-2. This type of correction must be handled between the employer and the employee or by the employee on the MI-1040, *Michigan Individual Income Tax Return*. Refund requests for this error should **not** be submitted using Form 165.

If the error was for more withholding than was on the original W-2, issue a corrected W-2 and send a copy to Treasury. The corrected form should be clearly marked "Corrected by Employer."

If a withholding error is discovered in the same calendar year as the error was made, adjust a later paycheck and make the same adjustment in the next payment due Treasury.

If an issued W-2 is lost or destroyed, give the employee a substitute copy clearly marked "Reissued by Employer."

Records You Must Keep

You must keep all records pertinent to this tax available for inspection by Treasury. The records are similar to those necessary for federal income tax withholding as shown in the *Federal Employer's Tax Guide, Circular E*.

Records must show the amounts and dates of all compensation payments subject to this tax. Include employee name, address, Social Security number, MI-W4, occupation and period of employment. Include records that show periods an employee was paid by the employer while absent from work due to sickness or personal injury. Show the amount and

(Continued On Back Cover)

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	2	0.04										
2	4	0.13										
4	6	0.22										
6	8	0.30										
8	10	0.39										
10	12	0.48										
12	14	0.57										
14	16	0.65										
16	18	0.74										
18	20	0.83										
20	22	0.91										
22	24	1.00										
24	26	1.09										
26	28	1.17										
28	30	1.26										
30	32	1.35										
32	34	1.44										
34	36	1.52										
36	38	1.61										
38	40	1.70										
40	42	1.78										
42	44	1.87										
44	46	1.96										
46	48	2.04										
48	50	2.13										
50	52	2.22										
52	54	2.31										
54	56	2.39										
56	58	2.48										
58	60	2.57										
60	62	2.65										
62	64	2.74										
64	66	2.83										
66	68	2.91										
68	70	3.00	0.07									
70	72	3.09	0.16									
72	74	3.18	0.25									
74	76	3.26	0.33									
76	78	3.35	0.42									
78	80	3.44	0.51									
80	82	3.52	0.59									
82	84	3.61	0.68									
84	86	3.70	0.77									
86	88	3.78	0.85									
88	90	3.87	0.94									

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
90	92	3.96	1.03									
92	94	4.05	1.12									
94	96	4.13	1.20									
96	98	4.22	1.29									
98	100	4.31	1.38									
100	104	4.44	1.51									
104	108	4.61	1.68									
108	112	4.79	1.86									
112	116	4.96	2.03									
116	120	5.13	2.20									
120	124	5.31	2.38									
124	128	5.48	2.55									
128	132	5.66	2.73									
132	136	5.83	2.90									
136	140	6.00	3.07	0.14								
140	144	6.18	3.25	0.32								
144	148	6.35	3.42	0.49								
148	152	6.53	3.60	0.67								
152	156	6.70	3.77	0.84								
156	160	6.87	3.94	1.01								
160	164	7.05	4.12	1.19								
164	168	7.22	4.29	1.36								
168	172	7.40	4.47	1.54								
172	176	7.57	4.64	1.71								
176	180	7.74	4.81	1.88								
180	184	7.92	4.99	2.06								
184	188	8.09	5.16	2.23								
188	192	8.27	5.34	2.41								
192	196	8.44	5.51	2.58								
196	200	8.61	5.68	2.75								
200	204	8.79	5.86	2.93								
204	208	8.96	6.03	3.10	0.17							
208	212	9.14	6.21	3.28	0.35							
212	216	9.31	6.38	3.45	0.52							
216	220	9.48	6.55	3.62	0.69							
220	224	9.66	6.73	3.80	0.87							
224	228	9.83	6.90	3.97	1.04							
228	232	10.01	7.08	4.15	1.22							
232	236	10.18	7.25	4.32	1.39							
236	240	10.35	7.42	4.49	1.56							
240	244	10.53	7.60	4.67	1.74							
244	248	10.70	7.77	4.84	1.91							
248	252	10.88	7.95	5.02	2.09							
252	256	11.05	8.12	5.19	2.26							
256	260	11.22	8.29	5.36	2.43							

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
260	264	11.40	8.47	5.54	2.61							
264	268	11.57	8.64	5.71	2.78							
268	272	11.75	8.82	5.89	2.96	0.03						
272	276	11.92	8.99	6.06	3.13	0.20						
276	280	12.09	9.16	6.23	3.30	0.37						
280	284	12.27	9.34	6.41	3.48	0.55						
284	288	12.44	9.51	6.58	3.65	0.72						
288	292	12.62	9.69	6.76	3.83	0.90						
292	296	12.79	9.86	6.93	4.00	1.07						
296	300	12.96	10.03	7.10	4.17	1.24						
300	304	13.14	10.21	7.28	4.35	1.42						
304	308	13.31	10.38	7.45	4.52	1.59						
308	312	13.49	10.56	7.63	4.70	1.77						
312	316	13.66	10.73	7.80	4.87	1.94						
316	320	13.83	10.90	7.97	5.04	2.11						
320	324	14.01	11.08	8.15	5.22	2.29						
324	328	14.18	11.25	8.32	5.39	2.46						
328	332	14.36	11.43	8.50	5.57	2.64						
332	336	14.53	11.60	8.67	5.74	2.81						
336	340	14.70	11.77	8.84	5.91	2.98	0.05					
340	344	14.88	11.95	9.02	6.09	3.16	0.23					
344	348	15.05	12.12	9.19	6.26	3.33	0.40					
348	352	15.23	12.30	9.37	6.44	3.51	0.58					
352	356	15.40	12.47	9.54	6.61	3.68	0.75					
356	360	15.57	12.64	9.71	6.78	3.85	0.92					
360	364	15.75	12.82	9.89	6.96	4.03	1.10					
364	368	15.92	12.99	10.06	7.13	4.20	1.27					
368	372	16.10	13.17	10.24	7.31	4.38	1.45					
372	376	16.27	13.34	10.41	7.48	4.55	1.62					
376	380	16.44	13.51	10.58	7.65	4.72	1.79					
380	384	16.62	13.69	10.76	7.83	4.90	1.97					
384	388	16.79	13.86	10.93	8.00	5.07	2.14					
388	392	16.97	14.04	11.11	8.18	5.25	2.32					
392	396	17.14	14.21	11.28	8.35	5.42	2.49					
396	400	17.31	14.38	11.45	8.52	5.59	2.66					
400	404	17.49	14.56	11.63	8.70	5.77	2.84					
404	408	17.66	14.73	11.80	8.87	5.94	3.01	0.08				
408	412	17.84	14.91	11.98	9.05	6.12	3.19	0.26				
412	416	18.01	15.08	12.15	9.22	6.29	3.36	0.43				
416	420	18.18	15.25	12.32	9.39	6.46	3.53	0.60				
420	424	18.36	15.43	12.50	9.57	6.64	3.71	0.78				
424	428	18.53	15.60	12.67	9.74	6.81	3.88	0.95				
428	432	18.71	15.78	12.85	9.92	6.99	4.06	1.13				
432	436	18.88	15.95	13.02	10.09	7.16	4.23	1.30				
436	440	19.05	16.12	13.19	10.26	7.33	4.40	1.47				

MICHIGAN INCOME TAX WITHHOLDING TABLES

Weekly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
440	444	19.23	16.30	13.37	10.44	7.51	4.58	1.65				
444	448	19.40	16.47	13.54	10.61	7.68	4.75	1.82				
448	452	19.58	16.65	13.72	10.79	7.86	4.93	2.00				
452	456	19.75	16.82	13.89	10.96	8.03	5.10	2.17				
456	460	19.92	16.99	14.06	11.13	8.20	5.27	2.34				
460	464	20.10	17.17	14.24	11.31	8.38	5.45	2.52				
464	468	20.27	17.34	14.41	11.48	8.55	5.62	2.69				
468	472	20.45	17.52	14.59	11.66	8.73	5.80	2.87				
472	476	20.62	17.69	14.76	11.83	8.90	5.97	3.04	0.11			
476	480	20.79	17.86	14.93	12.00	9.07	6.14	3.21	0.28			
480	484	20.97	18.04	15.11	12.18	9.25	6.32	3.39	0.46			
484	488	21.14	18.21	15.28	12.35	9.42	6.49	3.56	0.63			
488	492	21.32	18.39	15.46	12.53	9.60	6.67	3.74	0.81			
492	496	21.49	18.56	15.63	12.70	9.77	6.84	3.91	0.98			
496	500	21.66	18.73	15.80	12.87	9.94	7.01	4.08	1.15			
500	504	21.84	18.91	15.98	13.05	10.12	7.19	4.26	1.33			
504	508	22.01	19.08	16.15	13.22	10.29	7.36	4.43	1.50			
508	512	22.19	19.26	16.33	13.40	10.47	7.54	4.61	1.68			
512	516	22.36	19.43	16.50	13.57	10.64	7.71	4.78	1.85			
516	520	22.53	19.60	16.67	13.74	10.81	7.88	4.95	2.02			
520	524	22.71	19.78	16.85	13.92	10.99	8.06	5.13	2.20			
524	528	22.88	19.95	17.02	14.09	11.16	8.23	5.30	2.37			
528	532	23.06	20.13	17.20	14.27	11.34	8.41	5.48	2.55			
532	536	23.23	20.30	17.37	14.44	11.51	8.58	5.65	2.72			
536	540	23.40	20.47	17.54	14.61	11.68	8.75	5.82	2.89			
540	544	23.58	20.65	17.72	14.79	11.86	8.93	6.00	3.07	0.14		
544	548	23.75	20.82	17.89	14.96	12.03	9.10	6.17	3.24	0.31		
548	552	23.93	21.00	18.07	15.14	12.21	9.28	6.35	3.42	0.49		
552	556	24.10	21.17	18.24	15.31	12.38	9.45	6.52	3.59	0.66		
556	560	24.27	21.34	18.41	15.48	12.55	9.62	6.69	3.76	0.83		
560	564	24.45	21.52	18.59	15.66	12.73	9.80	6.87	3.94	1.01		
564	568	24.62	21.69	18.76	15.83	12.90	9.97	7.04	4.11	1.18		
568	572	24.80	21.87	18.94	16.01	13.08	10.15	7.22	4.29	1.36		
572	576	24.97	22.04	19.11	16.18	13.25	10.32	7.39	4.46	1.53		
576	580	25.14	22.21	19.28	16.35	13.42	10.49	7.56	4.63	1.70		
580	584	25.32	22.39	19.46	16.53	13.60	10.67	7.74	4.81	1.88		
584	588	25.49	22.56	19.63	16.70	13.77	10.84	7.91	4.98	2.05		
588	592	25.67	22.74	19.81	16.88	13.95	11.02	8.09	5.16	2.23		
592	596	25.84	22.91	19.98	17.05	14.12	11.19	8.26	5.33	2.40		
596	600	26.01	23.08	20.15	17.22	14.29	11.36	8.43	5.50	2.57		
		4.35% of excess over 600.00 plus										
600.00 and over		26.10	23.17	20.24	17.31	14.38	11.45	8.52	5.59	2.66		

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	6	0.13										
6	12	0.39										
12	18	0.65										
18	24	0.91										
24	30	1.17										
30	36	1.44										
36	42	1.70										
42	48	1.96										
48	54	2.22										
54	60	2.48										
60	66	2.74										
66	72	3.00										
72	78	3.26										
78	84	3.52										
84	90	3.78										
90	96	4.05										
96	102	4.31										
102	108	4.57										
108	114	4.83										
114	120	5.09										
120	126	5.35										
126	132	5.61										
132	138	5.87	0.01									
138	144	6.13	0.27									
144	150	6.39	0.53									
150	156	6.66	0.80									
156	162	6.92	1.06									
162	168	7.18	1.32									
168	174	7.44	1.58									
174	180	7.70	1.84									
180	186	7.96	2.10									
186	192	8.22	2.36									
192	198	8.48	2.62									
198	206	8.79	2.93									
206	214	9.14	3.28									
214	222	9.48	3.62									
222	230	9.83	3.97									
230	238	10.18	4.32									
238	246	10.53	4.67									
246	254	10.88	5.02									
254	262	11.22	5.36									
262	270	11.57	5.71									
270	278	11.92	6.06	0.20								
278	286	12.27	6.41	0.55								
286	294	12.62	6.76	0.90								

STATE OF MICHIGAN NEW HIRE REPORTING FORM

Federal legislation, effective October 1, 1997, requires all Michigan employers, both public and private, to report all newly hired, rehired, or returning to work employees to the State of Michigan. This form is recommended for use by all employers who do not report electronically.

*** Internet reporting is available online at the new website: www.mi-newhire.com

This form may be photocopied as necessary.
Many employers preprint employer information on the form and have the employee complete the necessary information during the hiring process.

For optimum accuracy, please print neatly in capital letters and avoid contact with the edge of the box. The following will serve as an example:

A	B	C	D	E	F	G	H	I	J	K	L	M
N	O	P	Q	R	S	T	U	V	W	X	Y	Z

(Note: When reporting new hires with special exemptions, please use the MI-W4 to report.)

EMPLOYEE INFORMATION (Mandatory):	Social Security Number:	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
First Name:		<input type="text"/>		M.I.	<input type="text"/>				
Last Name:		<input type="text"/>							
Address:		<input type="text"/>							
City:		<input type="text"/>						State:	<input type="text"/>
Zip Code:		<input type="text"/>	-	<input type="text"/>					
EMPLOYER INFORMATION (Mandatory):	Federal EIN:	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Employer:		<input type="text"/>							
Address:		<input type="text"/>							
City:		<input type="text"/>						State:	<input type="text"/>
Zip Code:		<input type="text"/>	-	<input type="text"/>					
OPTIONAL EMPLOYEE INFORMATION:									
Date of Hire:	<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	Date of Birth:	<input type="text"/>
Driver's License No.:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Reports must be submitted within 20 calendar days of date of hire

REPORTS WILL NOT BE PROCESSED IF REQUIRED INFORMATION IS MISSING

Send Reports To: Michigan New Hire Operations Center
P.O. Box 85010
Lansing, MI 48908-5010
Fax: 877-318-1659

Questions?
Call: 1-800-524-9846

20738



MI-W4

(Rev. 8-07)

EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions below before completing this form.

Issued under P.A. 281 of 1967.

▶ 1. Social Security Number		▶ 2. Date of Birth	
▶ 3. Type or Print Your First Name, Middle Initial and Last Name		4. Driver License Number	
Home Address (No., Street, P.O. Box or Rural Route)		▶ 5. Are you a new employee?	
City or Town	State	ZIP Code	<input type="checkbox"/> Yes If Yes, enter date of hire . . .
		<input type="checkbox"/> No	
6. Enter the number of personal and dependency exemptions you are claiming		▶ 6. <input type="text"/>	
7. Additional amount you want deducted from each pay (if employer agrees)		7. \$ <input type="text"/> .00	
8. I claim exemption from withholding because (does not apply to nonresident members of flow-through entities - see instructions):			
a. <input type="checkbox"/> A Michigan income tax liability is not expected this year.			
b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____			
c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____			
EMPLOYEE: If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.		Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.	
		9. Employee's Signature	
		▶ Date	
INSTRUCTIONS TO EMPLOYER: Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims more than nine personal and dependency exemptions or claims a status exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury. Mail to: New Hire Operations Center, P.O. Box 85010; Lansing, MI 48908.		Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury.	
		10. Employer's Name, Address, Phone No. and Name of Contact Person	
		▶ 11. Federal Employer Identification Number	

INSTRUCTIONS TO EMPLOYEE

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed more than nine dependency exemptions or claimed a status which exempts you from withholding.

You MUST file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

Line 5: If you check "Yes," enter your date of hire (mo/day/year).

Line 6: Personal and dependency exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

Line 7: You may designate additional withholding if you expect to owe more than the amount withheld.

Line 8: You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependency exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone. Members of flow-through entities may not claim exemption from nonresident flow-through withholding. For more information on Renaissance Zones call the Michigan Tele-Help System, 1-800-827-4000. Full-time students cannot claim exempt status.

Web Site

Visit the Treasury Web site at:
www.michigan.gov/businessstax

Power of Attorney

Issued under authority of the Revenue Act and the Michigan Employment Security (MES) Act.

Complete this form if you wish to appoint someone to represent you to the State of Michigan on tax, benefit or debt matters, or if you wish to revoke or change your current Power of Attorney representation. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION

Taxpayer Name and Address (include spouse's name if joint return)		If a business, enter DBA, trade or assumed name.	
		Telephone Number	Fax Number
		FEIN or Treasury Account No.	UIA Account No.
Taxpayer SSN	Spouse SSN	E-mail Address	

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

Your authorized representative may be an organization, firm, or individual. If your representative is not an individual, designate a contact person. Submit a separate form for each representative.

Representative Name and Address	Contact Name (if applicable)	E-mail Address
	Telephone Number	Fax Number
	Beginning Authorization Date (mm/dd/yyyy)	Ending Authorization Date (mm/dd/yyyy) *

PART 3: TYPE OF AUTHORIZATION

GENERAL AUTHORIZATION
Authorizes my representative to: (1) inspect or receive confidential information, (2) represent me and make oral or written presentations of fact and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive mail from Treasury or UIA (includes forms, billings, and notices). **This authorization applies to all tax/non-tax matters and for all years or periods.** Treasury UIA**

LIMITED AUTHORIZATION
Select the type of authorization by checking the appropriate boxes in Section A and Section B.

<p>1. Inspect or receive confidential information..... <input type="checkbox"/></p> <p>2. Represent me and make oral or written presentation of fact or argument..... <input type="checkbox"/></p> <p>3. Sign returns <input type="checkbox"/></p> <p>4. Enter into agreements..... <input type="checkbox"/></p> <p>5. Receive mail from Treasury or UIA (includes forms, billings and notices) <input type="checkbox"/></p>	<p>Section A - Treasury</p> <table style="width:100%; text-align: center;"> <tr> <td style="width:50%;">All Tax/Nontax Matters</td> <td style="width:50%;">Only as Specified Below</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	All Tax/Nontax Matters	Only as Specified Below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Section B - UIA**</p> <table style="width:100%; text-align: center;"> <tr> <td style="width:50%;">All Tax/Nontax Matters</td> <td style="width:50%;">Only as Specified Below</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	All Tax/Nontax Matters	Only as Specified Below	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All Tax/Nontax Matters	Only as Specified Below																									
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<input type="checkbox"/>	<input type="checkbox"/>																									
<input type="checkbox"/>	<input type="checkbox"/>																									

Tax Type (Income, Unemployment, Sales, Student Loan, etc.)	Form Type (MI-1040, UIA 1020, 1020-R, 1017, etc.) or Assessment No.	Year(s) or Period(s)

PART 4: CHANGE IN POWER OF ATTORNEY

CHANGE IN POWER OF ATTORNEY REPRESENTATION: This form replaces all earlier Powers of Attorney, except those attached, on file for the same tax/non-tax matters and years or periods covered by this Power of Attorney. Treasury UIA**

REVOKE PREVIOUS AUTHORIZATION: I revoke all Powers of Attorney submitted and will represent myself in all tax matters. Treasury UIA**

PART 5: TAXPAYER'S SIGNATURE

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this Power of Attorney.

Signature	Name or Title Printed or Typed	Date
Spouse's Signature	Name or Title Printed or Typed	Date

* If no Ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the Michigan Department of Treasury or Unemployment Insurance Agency (UIA) in writing that this Power of Attorney is revoked.
** Unemployment Insurance Agency is abbreviated throughout this form as UIA.

Instructions for Power of Attorney (Form 151)

Complete and file a *Power of Attorney* (Form 151) if you wish to appoint an individual, firm, or organization as your representative in tax or debt matters before the State of Michigan. Failure to complete this form will prohibit Treasury or the Unemployment Insurance Agency (UIA) from discussing your tax return information with another person or releasing your tax return to another person.

PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number, and e-mail address (if applicable). If the taxpayer is a business operating under another name, enter the DBA, trade or assumed name. Enter the Social Security number(s), federal employer identification number (FEIN) or other account number, whichever applies. Also enter the UIA Account Number if this Power of Attorney applies to any state unemployment insurance tax matters. If spouses are designating the same representative, enter the spouse's name, address (if different) and Social Security number.

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate form for each representative. Enter the authorized representative's telephone number, fax number, and e-mail address (if applicable). If your representative is not an individual, designate a contact person. Indicate the beginning and ending dates of authorization.

PART 3: TYPE OF AUTHORIZATION

Check the **General Authorization** box to allow your representative to act on your behalf to do all of the following: (1) inspect and receive confidential information, (2) represent you and make oral or written presentations of fact and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive all (includes forms, billings, and payment notices). **This authorization applies to all tax/non-tax matters and for all years or periods.**

You may restrict your representative's authorization to act on your behalf by checking the **Limited Authorization** box, and checking the appropriate boxes in Section A and/or B. To limit the authorization for specific tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of tax, type of form, and years/periods for which you are granting authorization in the space provided.

Check this box if your representative is authorized to:

1. Inspect or receive confidential information.
2. Represent you and make oral or written presentation of fact or argument.
3. Sign tax returns.
4. Enter into agreements (such as payment plans).
5. Receive mail.

PART 4: CHANGE IN POWER OF ATTORNEY

Unless otherwise specified, this Power of Attorney replaces or revokes any previous Power of Attorney on file with the Michigan Department of Treasury or the Unemployment Insurance Agency for the same tax matters identified on this form.

You must identify any previous authorizations that are to remain in effect, and attach a copy of the authorizations to this form when filed.

PART 5: TAXPAYER SIGNATURE

You and your spouse, if a joint return, must sign and date the form.

FILING

Except as noted below, mail this form to the Registration Section. Treasury will forward your form to UIA.

Customer Contact Center
Registration Section
Michigan Department of Treasury
P.O. Box 30778
Lansing, MI 48909-8278
Or fax to: 517-636-4520

If the Michigan Accounts Receivable Collection System (MARCS) has requested you to file this form, mail your completed form and any attachments to:

MARCS
P.O. Box 30158
Lansing, MI 48909-7658
Or fax to: 517-272-5562

If a district office representative has requested you to file this form, mail it to that representative.

If the Treasury Collection Division has requested you to file this form, mail it to:

Collection Division
Michigan Department of Treasury
P.O. Box 30199
Lansing, MI 48909
Or fax to: 517-636-5245

If UIA has asked you to file this form, mail it to:

UIA Tax Office
P.O. Box 8068
Royal Oak, MI 48068-8068
Or fax to: 313-456-2130 (for UIA only)

If you are an individual taxpayer (not representing a business), mail this form to:

Customer Contact Center
Individual Correspondence Section
Michigan Department of Treasury
P.O. Box 30757
Lansing, MI 48909
Or fax to: 517-636-4488

Statement of Michigan Income Tax Withheld for Nonresidents from Flow-Through Entities

Issued under the authority of Public Act 49 of 2003.

1. Tax Year	2. Payer's Michigan Withholding Number	3. Payer's Federal Employer Identification Number
4. Payer's Name and Address	5. Recipient's Identification Number	
	6. Recipient's Name and Address	
7. Tentative Distributive Share Income	8. Michigan Income Tax Withheld	

General Information

Withholding at the current tax rate is required on a nonresident member's share of income available for distribution from a partnership, limited liability company, or Subchapter S corporation.

Attach copy(ies) of Form 4119 when you file each of your *Annual Return for Sales, Use and Withholding Taxes* (Form 165) and the *Composite Individual Income Tax Return* (Form 807). Payers must provide two copies of this form to each nonresident member and keep one copy for their records. Payers do not need to provide a copy of this form to members participating in a composite filing.

Instructions for Completing Form 4119

Box 1. Enter tax year.

Box 2. Enter payer's Michigan withholding number (enter the number under which the Michigan withholding was **remitted**).

Box 3. Enter payer's Federal Employer Identification Number.

Box 4. Enter payer's name and address.

Box 5. Enter Social Security number if recipient is an individual or Federal Employer Identification Number if recipient is a business.

Box 6. Enter recipient's name and address.

Box 7. Enter income used to calculate income tax withheld.

Box 8. Enter amount of Michigan income tax withheld.

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
294	302	12.96	7.10	1.24								
302	310	13.31	7.45	1.59								
310	318	13.66	7.80	1.94								
318	326	14.01	8.15	2.29								
326	334	14.36	8.50	2.64								
334	342	14.70	8.84	2.98								
342	350	15.05	9.19	3.33								
350	358	15.40	9.54	3.68								
358	366	15.75	9.89	4.03								
366	374	16.10	10.24	4.38								
374	382	16.44	10.58	4.72								
382	390	16.79	10.93	5.07								
390	398	17.14	11.28	5.42								
398	406	17.49	11.63	5.77								
406	414	17.84	11.98	6.12	0.26							
414	422	18.18	12.32	6.46	0.60							
422	430	18.53	12.67	6.81	0.95							
430	438	18.88	13.02	7.16	1.30							
438	446	19.23	13.37	7.51	1.65							
446	454	19.58	13.72	7.86	2.00							
454	462	19.92	14.06	8.20	2.34							
462	470	20.27	14.41	8.55	2.69							
470	478	20.62	14.76	8.90	3.04							
478	486	20.97	15.11	9.25	3.39							
486	494	21.32	15.46	9.60	3.74							
494	502	21.66	15.80	9.94	4.08							
502	510	22.01	16.15	10.29	4.43							
510	518	22.36	16.50	10.64	4.78							
518	526	22.71	16.85	10.99	5.13							
526	534	23.06	17.20	11.34	5.48							
534	542	23.40	17.54	11.68	5.82							
542	550	23.75	17.89	12.03	6.17	0.31						
550	558	24.10	18.24	12.38	6.52	0.66						
558	566	24.45	18.59	12.73	6.87	1.01						
566	574	24.80	18.94	13.08	7.22	1.36						
574	582	25.14	19.28	13.42	7.56	1.70						
582	590	25.49	19.63	13.77	7.91	2.05						
590	598	25.84	19.98	14.12	8.26	2.40						
598	606	26.19	20.33	14.47	8.61	2.75						
606	614	26.54	20.68	14.82	8.96	3.10						
614	622	26.88	21.02	15.16	9.30	3.44						
622	630	27.23	21.37	15.51	9.65	3.79						
630	638	27.58	21.72	15.86	10.00	4.14						
638	646	27.93	22.07	16.21	10.35	4.49						
646	654	28.28	22.42	16.56	10.70	4.84						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
654	662	28.62	22.76	16.90	11.04	5.18						
662	670	28.97	23.11	17.25	11.39	5.53						
670	678	29.32	23.46	17.60	11.74	5.88	0.02					
678	686	29.67	23.81	17.95	12.09	6.23	0.37					
686	694	30.02	24.16	18.30	12.44	6.58	0.72					
694	702	30.36	24.50	18.64	12.78	6.92	1.06					
702	710	30.71	24.85	18.99	13.13	7.27	1.41					
710	718	31.06	25.20	19.34	13.48	7.62	1.76					
718	726	31.41	25.55	19.69	13.83	7.97	2.11					
726	734	31.76	25.90	20.04	14.18	8.32	2.46					
734	742	32.10	26.24	20.38	14.52	8.66	2.80					
742	750	32.45	26.59	20.73	14.87	9.01	3.15					
750	758	32.80	26.94	21.08	15.22	9.36	3.50					
758	766	33.15	27.29	21.43	15.57	9.71	3.85					
766	774	33.50	27.64	21.78	15.92	10.06	4.20					
774	782	33.84	27.98	22.12	16.26	10.40	4.54					
782	790	34.19	28.33	22.47	16.61	10.75	4.89					
790	798	34.54	28.68	22.82	16.96	11.10	5.24					
798	806	34.89	29.03	23.17	17.31	11.45	5.59					
806	814	35.24	29.38	23.52	17.66	11.80	5.94	0.08				
814	822	35.58	29.72	23.86	18.00	12.14	6.28	0.42				
822	830	35.93	30.07	24.21	18.35	12.49	6.63	0.77				
830	838	36.28	30.42	24.56	18.70	12.84	6.98	1.12				
838	846	36.63	30.77	24.91	19.05	13.19	7.33	1.47				
846	854	36.98	31.12	25.26	19.40	13.54	7.68	1.82				
854	862	37.32	31.46	25.60	19.74	13.88	8.02	2.16				
862	870	37.67	31.81	25.95	20.09	14.23	8.37	2.51				
870	878	38.02	32.16	26.30	20.44	14.58	8.72	2.86				
878	886	38.37	32.51	26.65	20.79	14.93	9.07	3.21				
886	894	38.72	32.86	27.00	21.14	15.28	9.42	3.56				
894	902	39.06	33.20	27.34	21.48	15.62	9.76	3.90				
902	910	39.41	33.55	27.69	21.83	15.97	10.11	4.25				
910	918	39.76	33.90	28.04	22.18	16.32	10.46	4.60				
918	926	40.11	34.25	28.39	22.53	16.67	10.81	4.95				
926	934	40.46	34.60	28.74	22.88	17.02	11.16	5.30				
934	942	40.80	34.94	29.08	23.22	17.36	11.50	5.64				
942	950	41.15	35.29	29.43	23.57	17.71	11.85	5.99	0.13			
950	958	41.50	35.64	29.78	23.92	18.06	12.20	6.34	0.48			
958	966	41.85	35.99	30.13	24.27	18.41	12.55	6.69	0.83			
966	974	42.20	36.34	30.48	24.62	18.76	12.90	7.04	1.18			
974	982	42.54	36.68	30.82	24.96	19.10	13.24	7.38	1.52			
982	990	42.89	37.03	31.17	25.31	19.45	13.59	7.73	1.87			
990	998	43.24	37.38	31.52	25.66	19.80	13.94	8.08	2.22			
998	1006	43.59	37.73	31.87	26.01	20.15	14.29	8.43	2.57			
1006	1014	43.94	38.08	32.22	26.36	20.50	14.64	8.78	2.92			

MICHIGAN INCOME TAX WITHHOLDING TABLES

Bi-Weekly (every two weeks) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1014	1022	44.28	38.42	32.56	26.70	20.84	14.98	9.12	3.26			
1022	1030	44.63	38.77	32.91	27.05	21.19	15.33	9.47	3.61			
1030	1038	44.98	39.12	33.26	27.40	21.54	15.68	9.82	3.96			
1038	1046	45.33	39.47	33.61	27.75	21.89	16.03	10.17	4.31			
1046	1054	45.68	39.82	33.96	28.10	22.24	16.38	10.52	4.66			
1054	1062	46.02	40.16	34.30	28.44	22.58	16.72	10.86	5.00			
1062	1070	46.37	40.51	34.65	28.79	22.93	17.07	11.21	5.35			
1070	1078	46.72	40.86	35.00	29.14	23.28	17.42	11.56	5.70			
1078	1086	47.07	41.21	35.35	29.49	23.63	17.77	11.91	6.05	0.19		
1086	1094	47.42	41.56	35.70	29.84	23.98	18.12	12.26	6.40	0.54		
1094	1102	47.76	41.90	36.04	30.18	24.32	18.46	12.60	6.74	0.88		
1102	1110	48.11	42.25	36.39	30.53	24.67	18.81	12.95	7.09	1.23		
1110	1118	48.46	42.60	36.74	30.88	25.02	19.16	13.30	7.44	1.58		
1118	1126	48.81	42.95	37.09	31.23	25.37	19.51	13.65	7.79	1.93		
1126	1134	49.16	43.30	37.44	31.58	25.72	19.86	14.00	8.14	2.28		
1134	1142	49.50	43.64	37.78	31.92	26.06	20.20	14.34	8.48	2.62		
1142	1150	49.85	43.99	38.13	32.27	26.41	20.55	14.69	8.83	2.97		
1150	1158	50.20	44.34	38.48	32.62	26.76	20.90	15.04	9.18	3.32		
1158	1166	50.55	44.69	38.83	32.97	27.11	21.25	15.39	9.53	3.67		
1166	1174	50.90	45.04	39.18	33.32	27.46	21.60	15.74	9.88	4.02		
1174	1182	51.24	45.38	39.52	33.66	27.80	21.94	16.08	10.22	4.36		
1182	1190	51.59	45.73	39.87	34.01	28.15	22.29	16.43	10.57	4.71		
1190	1198	51.94	46.08	40.22	34.36	28.50	22.64	16.78	10.92	5.06		
1198	1206	52.29	46.43	40.57	34.71	28.85	22.99	17.13	11.27	5.41		
		4.35% of excess over 1206.00 plus										
1206.00 and over		52.46	46.60	40.74	34.88	29.02	23.16	17.30	11.44	5.58		

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	8	0.17										
8	16	0.52										
16	24	0.87										
24	32	1.22										
32	40	1.57										
40	48	1.91										
48	56	2.26										
56	64	2.61										
64	72	2.96										
72	80	3.31										
80	88	3.65										
88	96	4.00										
96	104	4.35										
104	112	4.70										
112	120	5.05										
120	128	5.39										
128	136	5.74										
136	144	6.09										
144	152	6.44	0.10									
152	160	6.79	0.45									
160	168	7.13	0.79									
168	176	7.48	1.14									
176	184	7.83	1.49									
184	192	8.18	1.84									
192	200	8.53	2.19									
200	208	8.87	2.53									
208	216	9.22	2.88									
216	224	9.57	3.23									
224	232	9.92	3.58									
232	240	10.27	3.93									
240	248	10.61	4.27									
248	256	10.96	4.62									
256	264	11.31	4.97									
264	272	11.66	5.32									
272	280	12.01	5.67									
280	288	12.35	6.01									
288	296	12.70	6.36	0.02								
296	304	13.05	6.71	0.37								
304	312	13.40	7.06	0.72								
312	320	13.75	7.41	1.07								
320	328	14.09	7.75	1.41								
328	336	14.44	8.10	1.76								
336	344	14.79	8.45	2.11								
344	352	15.14	8.80	2.46								
352	360	15.49	9.15	2.81								

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
360	368	15.83	9.49	3.15								
368	376	16.18	9.84	3.50								
376	384	16.53	10.19	3.85								
384	392	16.88	10.54	4.20								
392	400	17.23	10.89	4.55								
400	408	17.57	11.23	4.89								
408	416	17.92	11.58	5.24								
416	424	18.27	11.93	5.59								
424	432	18.62	12.28	5.94								
432	440	18.97	12.63	6.29								
440	448	19.31	12.97	6.63	0.29							
448	456	19.66	13.32	6.98	0.64							
456	464	20.01	13.67	7.33	0.99							
464	472	20.36	14.02	7.68	1.34							
472	480	20.71	14.37	8.03	1.69							
480	488	21.05	14.71	8.37	2.03							
488	496	21.40	15.06	8.72	2.38							
496	504	21.75	15.41	9.07	2.73							
504	512	22.10	15.76	9.42	3.08							
512	520	22.45	16.11	9.77	3.43							
520	528	22.79	16.45	10.11	3.77							
528	536	23.14	16.80	10.46	4.12							
536	544	23.49	17.15	10.81	4.47							
544	552	23.84	17.50	11.16	4.82							
552	560	24.19	17.85	11.51	5.17							
560	568	24.53	18.19	11.85	5.51							
568	576	24.88	18.54	12.20	5.86							
576	584	25.23	18.89	12.55	6.21							
584	592	25.58	19.24	12.90	6.56	0.22						
592	600	25.93	19.59	13.25	6.91	0.57						
600	608	26.27	19.93	13.59	7.25	0.91						
608	616	26.62	20.28	13.94	7.60	1.26						
616	624	26.97	20.63	14.29	7.95	1.61						
624	632	27.32	20.98	14.64	8.30	1.96						
632	640	27.67	21.33	14.99	8.65	2.31						
640	648	28.01	21.67	15.33	8.99	2.65						
648	656	28.36	22.02	15.68	9.34	3.00						
656	664	28.71	22.37	16.03	9.69	3.35						
664	672	29.06	22.72	16.38	10.04	3.70						
672	680	29.41	23.07	16.73	10.39	4.05						
680	688	29.75	23.41	17.07	10.73	4.39						
688	696	30.10	23.76	17.42	11.08	4.74						
696	704	30.45	24.11	17.77	11.43	5.09						
704	712	30.80	24.46	18.12	11.78	5.44						
712	720	31.15	24.81	18.47	12.13	5.79						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	728	31.49	25.15	18.81	12.47	6.13						
728	736	31.84	25.50	19.16	12.82	6.48	0.14					
736	744	32.19	25.85	19.51	13.17	6.83	0.49					
744	752	32.54	26.20	19.86	13.52	7.18	0.84					
752	760	32.89	26.55	20.21	13.87	7.53	1.19					
760	768	33.23	26.89	20.55	14.21	7.87	1.53					
768	776	33.58	27.24	20.90	14.56	8.22	1.88					
776	784	33.93	27.59	21.25	14.91	8.57	2.23					
784	792	34.28	27.94	21.60	15.26	8.92	2.58					
792	800	34.63	28.29	21.95	15.61	9.27	2.93					
800	808	34.97	28.63	22.29	15.95	9.61	3.27					
808	816	35.32	28.98	22.64	16.30	9.96	3.62					
816	824	35.67	29.33	22.99	16.65	10.31	3.97					
824	832	36.02	29.68	23.34	17.00	10.66	4.32					
832	840	36.37	30.03	23.69	17.35	11.01	4.67					
840	848	36.71	30.37	24.03	17.69	11.35	5.01					
848	856	37.06	30.72	24.38	18.04	11.70	5.36					
856	864	37.41	31.07	24.73	18.39	12.05	5.71					
864	872	37.76	31.42	25.08	18.74	12.40	6.06					
872	880	38.11	31.77	25.43	19.09	12.75	6.41	0.07				
880	888	38.45	32.11	25.77	19.43	13.09	6.75	0.41				
888	896	38.80	32.46	26.12	19.78	13.44	7.10	0.76				
896	904	39.15	32.81	26.47	20.13	13.79	7.45	1.11				
904	912	39.50	33.16	26.82	20.48	14.14	7.80	1.46				
912	920	39.85	33.51	27.17	20.83	14.49	8.15	1.81				
920	928	40.19	33.85	27.51	21.17	14.83	8.49	2.15				
928	936	40.54	34.20	27.86	21.52	15.18	8.84	2.50				
936	944	40.89	34.55	28.21	21.87	15.53	9.19	2.85				
944	952	41.24	34.90	28.56	22.22	15.88	9.54	3.20				
952	960	41.59	35.25	28.91	22.57	16.23	9.89	3.55				
960	968	41.93	35.59	29.25	22.91	16.57	10.23	3.89				
968	976	42.28	35.94	29.60	23.26	16.92	10.58	4.24				
976	984	42.63	36.29	29.95	23.61	17.27	10.93	4.59				
984	992	42.98	36.64	30.30	23.96	17.62	11.28	4.94				
992	1000	43.33	36.99	30.65	24.31	17.97	11.63	5.29				
1000	1008	43.67	37.33	30.99	24.65	18.31	11.97	5.63				
1008	1016	44.02	37.68	31.34	25.00	18.66	12.32	5.98				
1016	1024	44.37	38.03	31.69	25.35	19.01	12.67	6.33				
1024	1032	44.72	38.38	32.04	25.70	19.36	13.02	6.68	0.34			
1032	1040	45.07	38.73	32.39	26.05	19.71	13.37	7.03	0.69			
1040	1048	45.41	39.07	32.73	26.39	20.05	13.71	7.37	1.03			
1048	1056	45.76	39.42	33.08	26.74	20.40	14.06	7.72	1.38			
1056	1064	46.11	39.77	33.43	27.09	20.75	14.41	8.07	1.73			
1064	1072	46.46	40.12	33.78	27.44	21.10	14.76	8.42	2.08			
1072	1080	46.81	40.47	34.13	27.79	21.45	15.11	8.77	2.43			

MICHIGAN INCOME TAX WITHHOLDING TABLES

Semi-Monthly (twice per month) Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1080	1088	47.15	40.81	34.47	28.13	21.79	15.45	9.11	2.77			
1088	1096	47.50	41.16	34.82	28.48	22.14	15.80	9.46	3.12			
1096	1104	47.85	41.51	35.17	28.83	22.49	16.15	9.81	3.47			
1104	1112	48.20	41.86	35.52	29.18	22.84	16.50	10.16	3.82			
1112	1120	48.55	42.21	35.87	29.53	23.19	16.85	10.51	4.17			
1120	1128	48.89	42.55	36.21	29.87	23.53	17.19	10.85	4.51			
1128	1136	49.24	42.90	36.56	30.22	23.88	17.54	11.20	4.86			
1136	1144	49.59	43.25	36.91	30.57	24.23	17.89	11.55	5.21			
1144	1152	49.94	43.60	37.26	30.92	24.58	18.24	11.90	5.56			
1152	1160	50.29	43.95	37.61	31.27	24.93	18.59	12.25	5.91			
1160	1168	50.63	44.29	37.95	31.61	25.27	18.93	12.59	6.25			
1168	1176	50.98	44.64	38.30	31.96	25.62	19.28	12.94	6.60	0.26		
1176	1184	51.33	44.99	38.65	32.31	25.97	19.63	13.29	6.95	0.61		
1184	1192	51.68	45.34	39.00	32.66	26.32	19.98	13.64	7.30	0.96		
1192	1200	52.03	45.69	39.35	33.01	26.67	20.33	13.99	7.65	1.31		
1200	1208	52.37	46.03	39.69	33.35	27.01	20.67	14.33	7.99	1.65		
1208	1216	52.72	46.38	40.04	33.70	27.36	21.02	14.68	8.34	2.00		
1216	1224	53.07	46.73	40.39	34.05	27.71	21.37	15.03	8.69	2.35		
1224	1232	53.42	47.08	40.74	34.40	28.06	21.72	15.38	9.04	2.70		
1232	1240	53.77	47.43	41.09	34.75	28.41	22.07	15.73	9.39	3.05		
1240	1248	54.11	47.77	41.43	35.09	28.75	22.41	16.07	9.73	3.39		
1248	1256	54.46	48.12	41.78	35.44	29.10	22.76	16.42	10.08	3.74		
1256	1264	54.81	48.47	42.13	35.79	29.45	23.11	16.77	10.43	4.09		
		4.35% of excess over 1264.00 plus										
1264.00 and over		54.98	48.64	42.30	35.96	29.62	23.28	16.94	10.60	4.26		

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	16	0.35										
16	32	1.04										
32	48	1.74										
48	64	2.44										
64	80	3.13										
80	96	3.83										
96	112	4.52										
112	128	5.22										
128	144	5.92										
144	160	6.61										
160	176	7.31										
176	192	8.00										
192	208	8.70										
208	224	9.40										
224	240	10.09										
240	256	10.79										
256	272	11.48										
272	288	12.18										
288	304	12.88	0.19									
304	320	13.57	0.88									
320	336	14.27	1.58									
336	352	14.96	2.27									
352	368	15.66	2.97									
368	384	16.36	3.67									
384	400	17.05	4.36									
400	416	17.75	5.06									
416	432	18.44	5.75									
432	448	19.14	6.45									
448	464	19.84	7.15									
464	480	20.53	7.84									
480	496	21.23	8.54									
496	512	21.92	9.23									
512	528	22.62	9.93									
528	544	23.32	10.63									
544	560	24.01	11.32									
560	576	24.71	12.02									
576	592	25.40	12.71	0.02								
592	608	26.10	13.41	0.72								
608	624	26.80	14.11	1.42								
624	640	27.49	14.80	2.11								
640	656	28.19	15.50	2.81								
656	672	28.88	16.19	3.50								
672	688	29.58	16.89	4.20								
688	704	30.28	17.59	4.90								
704	720	30.97	18.28	5.59								

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
720	736	31.67	18.98	6.29								
736	752	32.36	19.67	6.98								
752	768	33.06	20.37	7.68								
768	784	33.76	21.07	8.38								
784	800	34.45	21.76	9.07								
800	816	35.15	22.46	9.77								
816	832	35.84	23.15	10.46								
832	848	36.54	23.85	11.16								
848	864	37.24	24.55	11.86								
864	880	37.93	25.24	12.55								
880	896	38.63	25.94	13.25	0.56							
896	912	39.32	26.63	13.94	1.25							
912	928	40.02	27.33	14.64	1.95							
928	944	40.72	28.03	15.34	2.65							
944	960	41.41	28.72	16.03	3.34							
960	976	42.11	29.42	16.73	4.04							
976	992	42.80	30.11	17.42	4.73							
992	1008	43.50	30.81	18.12	5.43							
1008	1024	44.20	31.51	18.82	6.13							
1024	1040	44.89	32.20	19.51	6.82							
1040	1056	45.59	32.90	20.21	7.52							
1056	1072	46.28	33.59	20.90	8.21							
1072	1088	46.98	34.29	21.60	8.91							
1088	1104	47.68	34.99	22.30	9.61							
1104	1120	48.37	35.68	22.99	10.30							
1120	1136	49.07	36.38	23.69	11.00							
1136	1152	49.76	37.07	24.38	11.69							
1152	1168	50.46	37.77	25.08	12.39							
1168	1184	51.16	38.47	25.78	13.09	0.40						
1184	1200	51.85	39.16	26.47	13.78	1.09						
1200	1216	52.55	39.86	27.17	14.48	1.79						
1216	1232	53.24	40.55	27.86	15.17	2.48						
1232	1248	53.94	41.25	28.56	15.87	3.18						
1248	1264	54.64	41.95	29.26	16.57	3.88						
1264	1280	55.33	42.64	29.95	17.26	4.57						
1280	1296	56.03	43.34	30.65	17.96	5.27						
1296	1312	56.72	44.03	31.34	18.65	5.96						
1312	1328	57.42	44.73	32.04	19.35	6.66						
1328	1344	58.12	45.43	32.74	20.05	7.36						
1344	1360	58.81	46.12	33.43	20.74	8.05						
1360	1376	59.51	46.82	34.13	21.44	8.75						
1376	1392	60.20	47.51	34.82	22.13	9.44						
1392	1408	60.90	48.21	35.52	22.83	10.14						
1408	1424	61.60	48.91	36.22	23.53	10.84						
1424	1440	62.29	49.60	36.91	24.22	11.53						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
1440	1456	62.99	50.30	37.61	24.92	12.23						
1456	1472	63.68	50.99	38.30	25.61	12.92	0.23					
1472	1488	64.38	51.69	39.00	26.31	13.62	0.93					
1488	1504	65.08	52.39	39.70	27.01	14.32	1.63					
1504	1520	65.77	53.08	40.39	27.70	15.01	2.32					
1520	1536	66.47	53.78	41.09	28.40	15.71	3.02					
1536	1552	67.16	54.47	41.78	29.09	16.40	3.71					
1552	1568	67.86	55.17	42.48	29.79	17.10	4.41					
1568	1584	68.56	55.87	43.18	30.49	17.80	5.11					
1584	1600	69.25	56.56	43.87	31.18	18.49	5.80					
1600	1616	69.95	57.26	44.57	31.88	19.19	6.50					
1616	1632	70.64	57.95	45.26	32.57	19.88	7.19					
1632	1648	71.34	58.65	45.96	33.27	20.58	7.89					
1648	1664	72.04	59.35	46.66	33.97	21.28	8.59					
1664	1680	72.73	60.04	47.35	34.66	21.97	9.28					
1680	1696	73.43	60.74	48.05	35.36	22.67	9.98					
1696	1712	74.12	61.43	48.74	36.05	23.36	10.67					
1712	1728	74.82	62.13	49.44	36.75	24.06	11.37					
1728	1744	75.52	62.83	50.14	37.45	24.76	12.07					
1744	1760	76.21	63.52	50.83	38.14	25.45	12.76	0.07				
1760	1776	76.91	64.22	51.53	38.84	26.15	13.46	0.77				
1776	1792	77.60	64.91	52.22	39.53	26.84	14.15	1.46				
1792	1808	78.30	65.61	52.92	40.23	27.54	14.85	2.16				
1808	1824	79.00	66.31	53.62	40.93	28.24	15.55	2.86				
1824	1840	79.69	67.00	54.31	41.62	28.93	16.24	3.55				
1840	1856	80.39	67.70	55.01	42.32	29.63	16.94	4.25				
1856	1872	81.08	68.39	55.70	43.01	30.32	17.63	4.94				
1872	1888	81.78	69.09	56.40	43.71	31.02	18.33	5.64				
1888	1904	82.48	69.79	57.10	44.41	31.72	19.03	6.34				
1904	1920	83.17	70.48	57.79	45.10	32.41	19.72	7.03				
1920	1936	83.87	71.18	58.49	45.80	33.11	20.42	7.73				
1936	1952	84.56	71.87	59.18	46.49	33.80	21.11	8.42				
1952	1968	85.26	72.57	59.88	47.19	34.50	21.81	9.12				
1968	1984	85.96	73.27	60.58	47.89	35.20	22.51	9.82				
1984	2000	86.65	73.96	61.27	48.58	35.89	23.20	10.51				
2000	2016	87.35	74.66	61.97	49.28	36.59	23.90	11.21				
2016	2032	88.04	75.35	62.66	49.97	37.28	24.59	11.90				
2032	2048	88.74	76.05	63.36	50.67	37.98	25.29	12.60				
2048	2064	89.44	76.75	64.06	51.37	38.68	25.99	13.30	0.61			
2064	2080	90.13	77.44	64.75	52.06	39.37	26.68	13.99	1.30			
2080	2096	90.83	78.14	65.45	52.76	40.07	27.38	14.69	2.00			
2096	2112	91.52	78.83	66.14	53.45	40.76	28.07	15.38	2.69			
2112	2128	92.22	79.53	66.84	54.15	41.46	28.77	16.08	3.39			
2128	2144	92.92	80.23	67.54	54.85	42.16	29.47	16.78	4.09			
2144	2160	93.61	80.92	68.23	55.54	42.85	30.16	17.47	4.78			

MICHIGAN INCOME TAX WITHHOLDING TABLES

Monthly Payroll Period

(effective January 1, 2008)

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
2160	2176	94.31	81.62	68.93	56.24	43.55	30.86	18.17	5.48			
2176	2192	95.00	82.31	69.62	56.93	44.24	31.55	18.86	6.17			
2192	2208	95.70	83.01	70.32	57.63	44.94	32.25	19.56	6.87			
2208	2224	96.40	83.71	71.02	58.33	45.64	32.95	20.26	7.57			
2224	2240	97.09	84.40	71.71	59.02	46.33	33.64	20.95	8.26			
2240	2256	97.79	85.10	72.41	59.72	47.03	34.34	21.65	8.96			
2256	2272	98.48	85.79	73.10	60.41	47.72	35.03	22.34	9.65			
2272	2288	99.18	86.49	73.80	61.11	48.42	35.73	23.04	10.35			
2288	2304	99.88	87.19	74.50	61.81	49.12	36.43	23.74	11.05			
2304	2320	100.57	87.88	75.19	62.50	49.81	37.12	24.43	11.74			
2320	2336	101.27	88.58	75.89	63.20	50.51	37.82	25.13	12.44			
2336	2352	101.96	89.27	76.58	63.89	51.20	38.51	25.82	13.13	0.44		
2352	2368	102.66	89.97	77.28	64.59	51.90	39.21	26.52	13.83	1.14		
2368	2384	103.36	90.67	77.98	65.29	52.60	39.91	27.22	14.53	1.84		
2384	2400	104.05	91.36	78.67	65.98	53.29	40.60	27.91	15.22	2.53		
2400	2416	104.75	92.06	79.37	66.68	53.99	41.30	28.61	15.92	3.23		
2416	2432	105.44	92.75	80.06	67.37	54.68	41.99	29.30	16.61	3.92		
2432	2448	106.14	93.45	80.76	68.07	55.38	42.69	30.00	17.31	4.62		
2448	2464	106.84	94.15	81.46	68.77	56.08	43.39	30.70	18.01	5.32		
2464	2480	107.53	94.84	82.15	69.46	56.77	44.08	31.39	18.70	6.01		
2480	2496	108.23	95.54	82.85	70.16	57.47	44.78	32.09	19.40	6.71		
2496	2512	108.92	96.23	83.54	70.85	58.16	45.47	32.78	20.09	7.40		
		4.35% of excess over 2512.00 plus										
2512.00 and over		109.27	96.58	83.89	71.20	58.51	45.82	33.13	20.44	7.75		

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(effective January 1, 2008)
This table is based on 365 days per year

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
0	1	0.02										
1	2	0.07										
2	3	0.11										
3	4	0.15										
4	5	0.20										
5	6	0.24										
6	7	0.28										
7	8	0.33										
8	9	0.37										
9	10	0.41										
10	11	0.46	0.04									
11	12	0.50	0.08									
12	13	0.54	0.12									
13	14	0.59	0.17									
14	15	0.63	0.21									
15	16	0.67	0.25									
16	17	0.72	0.30									
17	18	0.76	0.34									
18	19	0.80	0.38									
19	20	0.85	0.43	0.01								
20	21	0.89	0.47	0.05								
21	22	0.94	0.52	0.10								
22	23	0.98	0.56	0.14								
23	24	1.02	0.60	0.18								
24	25	1.07	0.65	0.23								
25	26	1.11	0.69	0.27								
26	27	1.15	0.73	0.31								
27	28	1.20	0.78	0.36								
28	29	1.24	0.82	0.40								
29	30	1.28	0.86	0.44	0.02							
30	31	1.33	0.91	0.49	0.07							
31	32	1.37	0.95	0.53	0.11							
32	33	1.41	0.99	0.57	0.15							
33	34	1.46	1.04	0.62	0.20							
34	35	1.50	1.08	0.66	0.24							
35	36	1.54	1.12	0.70	0.28							
36	37	1.59	1.17	0.75	0.33							
37	38	1.63	1.21	0.79	0.37							
38	39	1.67	1.25	0.83	0.41							
39	40	1.72	1.30	0.88	0.46	0.04						
40	41	1.76	1.34	0.92	0.50	0.08						
41	42	1.81	1.39	0.97	0.55	0.13						
42	43	1.85	1.43	1.01	0.59	0.17						
43	44	1.89	1.47	1.05	0.63	0.21						
44	45	1.94	1.52	1.10	0.68	0.26						

MICHIGAN INCOME TAX WITHHOLDING TABLES

Per Diem (daily) Payroll Period

(effective January 1, 2008)
This table is based on 365 days per year

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

If wages are		and the number of withholding exemptions claimed is ---										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		the amount of income tax withheld is ---										
45	46	1.98	1.56	1.14	0.72	0.30						
46	47	2.02	1.60	1.18	0.76	0.34						
47	48	2.07	1.65	1.23	0.81	0.39						
48	49	2.11	1.69	1.27	0.85	0.43	0.01					
49	50	2.15	1.73	1.31	0.89	0.47	0.05					
50	51	2.20	1.78	1.36	0.94	0.52	0.10					
51	52	2.24	1.82	1.40	0.98	0.56	0.14					
52	53	2.28	1.86	1.44	1.02	0.60	0.18					
53	54	2.33	1.91	1.49	1.07	0.65	0.23					
54	55	2.37	1.95	1.53	1.11	0.69	0.27					
55	56	2.41	1.99	1.57	1.15	0.73	0.31					
56	57	2.46	2.04	1.62	1.20	0.78	0.36					
57	58	2.50	2.08	1.66	1.24	0.82	0.40					
58	59	2.54	2.12	1.70	1.28	0.86	0.44	0.02				
59	60	2.59	2.17	1.75	1.33	0.91	0.49	0.07				
60	61	2.63	2.21	1.79	1.37	0.95	0.53	0.11				
61	62	2.68	2.26	1.84	1.42	1.00	0.58	0.16				
62	63	2.72	2.30	1.88	1.46	1.04	0.62	0.20				
63	64	2.76	2.34	1.92	1.50	1.08	0.66	0.24				
64	65	2.81	2.39	1.97	1.55	1.13	0.71	0.29				
65	66	2.85	2.43	2.01	1.59	1.17	0.75	0.33				
66	67	2.89	2.47	2.05	1.63	1.21	0.79	0.37				
67	68	2.94	2.52	2.10	1.68	1.26	0.84	0.42				
68	69	2.98	2.56	2.14	1.72	1.30	0.88	0.46	0.04			
69	70	3.02	2.60	2.18	1.76	1.34	0.92	0.50	0.08			
70	71	3.07	2.65	2.23	1.81	1.39	0.97	0.55	0.13			
71	72	3.11	2.69	2.27	1.85	1.43	1.01	0.59	0.17			
72	73	3.15	2.73	2.31	1.89	1.47	1.05	0.63	0.21			
73	74	3.20	2.78	2.36	1.94	1.52	1.10	0.68	0.26			
74	75	3.24	2.82	2.40	1.98	1.56	1.14	0.72	0.30			
75	76	3.28	2.86	2.44	2.02	1.60	1.18	0.76	0.34			
76	77	3.33	2.91	2.49	2.07	1.65	1.23	0.81	0.39			
77	78	3.37	2.95	2.53	2.11	1.69	1.27	0.85	0.43	0.01		
78	79	3.41	2.99	2.57	2.15	1.73	1.31	0.89	0.47	0.05		
79	80	3.46	3.04	2.62	2.20	1.78	1.36	0.94	0.52	0.10		
		4.35% of excess over 80.00 plus										
80.00 and over		3.48	3.06	2.64	2.22	1.80	1.38	0.96	0.54	0.12		

(Continued from page 5.)

weekly rate of such payments. Keep duplicates of all returns filed.

These records must be kept at least six years after the date the tax to which they relate becomes due or the date the tax is paid, whichever is later.

Penalties

If you do not file a return or pay withheld taxes on time, you will be assessed statutory penalties and interest.

Reporting Newly-Hired Employees

The Federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 requires all employers to report newly-hired employees. You must report the employee's name, address and Social Security number, and the employer's name, address and FEIN. This information must be reported within 20 days after the employee is hired (i.e., the date the employee starts work).

To simplify New Hire reporting, Treasury encourages employers to take advantage of the on-line Internet reporting available at: www.mi-newhire.com

Employers using online reporting will have access to a secure Web site, receive email confirmations for new hire submissions, be able to view reporting history online and have access to Form 3281, *New Hire Reporting Form*.

Employers may also report using an MI-W4, magnetic tape, computer reports or paper lists. Employers are encouraged to report electronically whenever possible. The New Hire Operations Center will work (free of charge) with any employer wishing to provide data electronically. Multi-state employers may choose to report all new hires to only one state, but

they must report electronically and notify the U.S. Department of Health and Human Services.

For more information on New Hire reporting, call 1-800-524-9846. If you choose to report on paper, send the reports to:

New Hire Operations Center
P.O. Box 85010
Lansing, MI 48908-5010

MI-W4 Form. The MI-W4, *Employee's Michigan Withholding Exemption Certificate*, includes renaissance zone residents. If you need a form for your employees, visit the Treasury Web site at www.michigan.gov/taxes or call toll-free 1-800-367-6263 to have tax forms mailed to you. For a list of cities that have income taxes, go to www.michigan.gov/businessstax and click on "Register for Michigan Taxes." The list appears at the bottom of the page.

Tired of filing a paper check and return every month or quarter?

Eliminate the paper by paying your business taxes by Electronic Funds Transfer!

Don't delay ... Do it today!!!

www.michigan.gov/biztaxpayments