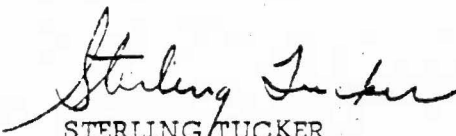


COUNCIL OF THE DISTRICT OF COLUMBIA

NOTICE

Pursuant to Section 412 of the District of Columbia Self-Government and Governmental Reorganization Act, PL 93-198, (the Act), the Council of the District of Columbia adopted Bill No. 1-215 on first and second reading December 16, 1975 and January 13, 1976, respectively. Following the signature of the Mayor on February 6, 1976, this legislation was assigned Act No. 1-91, published in the February 12, 1976, edition of the D.C. Register, and transmitted to both Houses of Congress for a 30-day review, in accordance with Section 602 (c) (1) of the Act.

The Council of the District of Columbia hereby gives notice that the 30-day review by Congress has expired and, therefore, cites the following legislation as D.C. Law 1-61, effective April 9, 1976.


STERLING TUCKER
Chairman to the Council

AN ACT

1-91

In the Council of the District of Columbia

February 6, 1976

Act to amend the Revenue Act of 1975, as amended, and to adopt implementing regulations.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA,
That this act may be cited as the "Third Amendment to the Revenue Act of 1975 Act".

Sec. 2. Paragraph 12 of subsection (a) of section 114 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47-2601.14(a)(12)) is amended to read as follows:

"(12) The sale of or charges made for the service of parking, storing or keeping motor vehicles or trailers, except that where a sale or charge for said service is made to the tenant of an apartment house or to the owner of a condominium unit or a cooperative unit in which such tenant or owner resides and the motor vehicle or trailer of such tenant or owner is parked, stored or kept on the same premises in which such tenant or owner has his place of

residence, such sale or charge shall be exempt from the tax imposed by this paragraph; this exemption shall not extend to such tenant or owner whose motor vehicle or trailer is used for commercial purposes nor to a tenant or owner whose occupancy of the building is for commercial purposes and not for residential purposes. For the purpose of this paragraph 'motor vehicles' shall mean any vehicle propelled by an internal-combustion engine or by electricity or steam, except road rollers, farm tractors, and vehicles propelled only upon stationary rails or tracks; and 'trailer' shall mean a vehicle without motor power intended or used for carrying property or persons and drawn or intended to be drawn by a motor vehicle, whether such vehicle without motor power carries the weight of the property or persons wholly on its own structure or whether a part of such weight rests upon or is carried by a motor vehicle."

Sec. 3. Chapter VI of Title 16 of the District of Columbia Rules and Regulations relating to District of Columbia Income and Franchise Taxes is amended as follows:

(a) Section 2.1 of such Chapter (Sec. 302.1, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking the third sentence thereof and inserting in lieu thereof the following:

"In order to establish its exemption it is necessary that every organization claiming an exemption from the franchise tax file an affidavit with the Mayor showing the character of the organization, the purpose for which it was organized, its actual activities, the sources of its income, whether or not any of its income is credited to surplus or may inure to the benefit of any private shareholder or individual and in general all facts relating to its operation which affect its right to exemption."

(b) Section 3.3(a)(15) of such Chapter (Sec. 303.1, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"Sec. 3.3(a)(15). Salaries-Limitation: In the case of an unincorporated business not subject to tax or which would not have been subject to tax prior to January 1, 1975, the aggregate deduction for services rendered by the individual owners or members actively engaged in the

conduct of the unincorporated business shall in no event exceed 70 per centum of the District of Columbia net income of such business computed without the benefit of this deduction. All other unincorporated businesses shall be allowed a salary deduction not to exceed 30 per centum of the District of Columbia net income of such business computed without the benefit of this deduction for taxable years beginning on or after January 1, 1975. All deductions for this salary allowance must be reasonable and in no event shall this allowance exceed 20 per centum of the District of Columbia net income of the business computed without the benefit of this deduction for taxable years which began on or before December 31, 1974.

"Any amount taken as a salary allowance shall be apportioned to the owners or members in the same ratio as the net income of the business is apportioned among them for federal income tax purposes."

(c) Section 3.3(a) of such Chapter (Sec. 303.2, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by adding a new subsection (18) to read as follows:

"(18) If a deduction is claimed for household and dependent care services, married persons are not required to file a joint D.C. income tax return. However, married persons must both file their separate D.C. income tax returns on a single form prescribed by the Mayor, if they do not file a joint return."

(d) Section 5.2(a)(1) of such Chapter (Sec. 304.5(a)(1), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking the figure "1,000" and inserting in lieu thereof the figure "750".

(e) Section 5.2(a)(2) of such Chapter (Sec. 304.5(a)(2), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking the figure "2,000" and inserting in lieu thereof the figure "1,500".

(f) Section 5.2(a)(4) of such Chapter (Sec. 304.5(a)(4), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking the figure "2,000" and inserting in lieu thereof the figure "1,500".

(g) Section 6.4(e)(3) of such Chapter (Sec. 305.1(b)(3), Chapter VI, Title 16 of the D.C. Rules and Regulations) is repealed.

(h) Section 6.7(3) of such Chapter (Sec. 305.7(3), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking this section in its entirety and by renumbering paragraphs (4), (5), (6), (7) and (8) as paragraphs (3), (4), (5), (6) and (7) respectively.

(i) Section 8.1 of such Chapter (Sec. 307.1, Chapter VI, Title 16 of the D.C. Rules and Regulations) is repealed.

(j) Section 8.1(a) of such Chapter (Sec. 307.2, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by inserting a period after the word "occupations" in the fourth sentence thereof and by striking the phrase "except such as are hereinafter excluded" and it is further amended by striking the last sentence therefrom.

(k) Section 8.1(c) of such Chapter (Sec. 307.4, Chapter VI, Title 16 of the D.C. Rules and Regulations) is repealed.

(l) Section 8.1(h) of such Chapter (Sec. 307.9, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking everything after the second sentence thereof.

(m) Section 8.4 of such Chapter (Sec. 307.12, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"Sec. 8.4. Exemption. Any amount exempted from the tax imposed by Title VIII shall be reported and included in the gross income of that person or those persons entitled to share therein in the same proportion as the net income is apportioned for federal income tax purposes and shall be reported in the return of each District of Columbia resident individual for his taxable year in which is ended the taxable year of the unincorporated business. The full amount of the exemption allowed by law is deductible from the net income from District of Columbia sources of an unincorporated business (reporting for a full year), regardless of whether the entire income of the business is

wholly or partly derived from sources within the District of Columbia."

(n) Section 10.1 of such Chapter (Sec. 309.1(a) and (b), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking the figure "(1)" beside subparagraph (1) of Section 309.1(a), by inserting a period after the words "taxable year" and by striking the word "or" at the end of subparagraph (1) of section 309.1(a) and by striking subparagraph "2" of section 309.1(b) in its entirety.

(o) Section 10.1 of such Chapter (Sec. 309.1(c) of the D.C. Rules and Regulations) is amended by striking the phrase "as used in subparagraph (1)".

(p) Section 10.1 of such Chapter (Sec. 309.1(d)(2), 2nd paragraph, of the D.C. Rules and Regulations) is further amended by striking the last paragraph in its entirety.

(q) Section 10.2(c)(A).(1) of such Chapter (Sec. 309.5(a)(1), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"(1) 'Business income' means income arising from transactions and activity in the regular course of the taxpayers trade, business or profession and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade, business or professional operations."

(r) Section 10.2(c)(A).(2) of such Chapter (Sec. 309.5(a)(2), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking the words "trade or business" and inserting in lieu thereof "trade, business or profession".

(s) Section 10.2(c)(E) of such Chapter (Sec. 309.5(e), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"(E). Apportionment of Business Income -- All business income shall be apportioned to the District by multiplying the income by a fraction, the numerator of which is the property factor, plus the payroll factor, plus the sales factor, and the denominator of which is three, reduced by the number of factors, if any, having no denominator, except that those businesses which, prior to January 1, 1975, were not subject to or which would not have been subject to the unincorporated business franchise tax and are regularly engaged in a trade, business or profession within the District shall use a single factor based on revenue hours spent in the pursuit of the practice of the trade, business or profession as defined in Section 10.2(c)I."

(t) Section 10.2(c)(I), (J), and (K) of such Chapter (Sec. 309.5(i)(j)(k), Chapter VI, Title 16 of the D.C. Rules and Regulations) are redesignated (J), (K) and (L) respectively and subchapter (I) is inserted to read as follows:

"(I). Revenue Hours Factor:

"The hours included in this factor shall be the total working hours of those owners, members, partners, associates or employees actively engaged in the trade, business or profession who perform personal or professional services directed to or in

connection with the pursuit of that trade, business or profession, whether or not a charge is made for such time or services, but shall not include the hours:

"(a) spent by employees whose duties are clerical; or

"(b) spent in absences for vacations, sicknesses, training or similar absences; or

"(c) spent in the production of income which is not connected with the pursuit of the trade, business, or profession.

The revenue hours factor is a fraction, the numerator of which is the total working hours in the District as calculated in accordance with this subchapter and the denominator of which is the total working hours everywhere, as calculated in accordance with this subchapter."

(u) Section 12.8(e)(1) of such Chapter (Sec. 310.21, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"Sec. 12.8(e)(1)--Employee Withholding Exemption.--An employee shall be entitled to the following number of withholding exemptions (one withholding exemption equals \$750.00):

"(a) One withholding exemption for himself;

"(b) One additional withholding exemption if the employee is the head of a family, as defined in the Act;

"(c) One additional withholding exemption for each dependent, as defined in the Act;

"(d) If the employee is married and lives with spouse the one withholding exemption to which his spouse is entitled, or would be entitled if such spouse were an employee, under Paragraph (a) above, but only if such spouse does not have in effect a withholding exemption certificate claiming such withholding exemption;

"(e) One additional withholding exemption if the employee or his spouse will have attained the age of 65 before the close of such employee's taxable year; two additional withholding exemptions if both the employee and his spouse will have attained the age of 65 before the close of such employee's taxable year and he claims both of these exemptions, but only if such spouse does not have in effect a withholding exemption certificate claiming such withholding exemptions;

"(f) One additional withholding exemption if the employee or his spouse is blind at the close of such employee's taxable year; two additional withholding exemptions if both the employee and his spouse are blind at the close of such employee's taxable year and he claims both of these exemptions, but only if such spouse does not

have in effect a withholding exemption certificate claiming such withholding exemptions.

"An individual is blind only if his central vision acuity does not exceed 20/200 in the better eye with correcting lenses, or his visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

"Employers are required to allow withholding exemptions to each employee on the basis of a withholding exemption certificate signed by the employee. If an employee fails to furnish a certificate, the employer is required to withhold the tax as if the employee had claimed no withholding exemptions.

"The employer is not required to determine whether the employee has claimed the correct number of exemptions. However, if there is reason to believe that the employee has claimed an excessive number of exemptions, the Department of Finance and Revenue should be so advised."

(v) Section 12.8(e)(6)1 of such Chapter (Sec. 310.25(a)(1), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"1. When the wife or husband for whom the employee has been claiming an exemption dies, is divorced or legally

separated, or claims his or her own exemption on a separate certificate."

(w) Section 12.8(e)(7)2 of such Chapter (Sec. 310.26(a)(2), Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by striking the figure "500" and inserting in lieu thereof the figure "750".

(x) Section 13.1(b) of such Chapter (Sec. 311.2, Chapter VI, Title 16 of the D.C. Rules and Regulations) is amended by redesignating it as Sec. 13.1(c) and by inserting the following new section:

"Sec. 13.1(b) Penalty for Failure to Pay.--If any corporation or unincorporated business fails to pay the amount of franchise tax within the time prescribed by law or by the Mayor or Council in pursuance of law, 5 per centum of the tax shall be added to the tax for each month or fraction thereof that such failure continues, not to exceed 25 per centum in the aggregate. The penalty for failure to pay the franchise tax within the time prescribed is in addition to all other penalties prescribed by the Act."

Sec. 4. The regulations pertaining to the District of Columbia cigarette taxes, promulgated under the authority of the District of Columbia Cigarette Tax Act, (D.C. Code, sec. 47-2808) are hereby amended as follows:

(a) Section 5(b) of such regulations (Sec. 6.2, Chapter I, Title 16 of the D.C. Rules and Regulations) is amended by striking the figure "4" and inserting in lieu thereof the figure "2.5".

(b) Section 6(d)(5) of such regulations (Sec. 7.5(e), Chapter I, Title 16 of the D.C. Rules and Regulations) is amended by striking the figure "4" and inserting in lieu thereof the figure "2.5".

Sec. 5. The regulations pertaining to the District of Columbia sales and use taxes, promulgated under the authority of the District of Columbia Sales and Use Tax Act of 1949 (D.C. Code, sec. 47-2620) are hereby amended as follows:

(a) Section 202(a) of such regulations (Sec. 201.2(a), Chapter V, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"(a) Food or Drink Prepared for Immediate Consumption--

"The term 'food or drink prepared for immediate consumption' includes those items defined in Sec. 107 of the Act, which are served, prepared, or sold, in or by, restaurants, lunch counters, cafeterias, hotels, motels, snack bars, caterers, boarding houses, carryout shops, carts, motor vehicles or any other type of vehicle or stand, or other like places of business, for immediate consumption, whether or not consumed on or off the premises

where sold. The term shall also include sales made by a street or sidewalk vendor who has no fixed place of business even though said vendor does not sell from a vehicle.

"The term 'food or drink prepared for immediate consumption' does not include food or drink sold or intended to be sold by grocery stores, supermarkets, delicatessens or other grocery type food stores for home preparation or consumption.

"In the case of a business which combines the sale of food or drink for home preparation or consumption with the sale of food or drink for immediate consumption, as in the case, for example, of many delicatessens, only those sales of food or drink for home preparation or consumption are exempt when sold in the same form, quantities and packaging as is commonly sold in grocery type food stores.

"(1)(a). Meals and food products served by semi-public institutions (holding Certificate of Exemption issued under the provisions of the Act) to pupils, students, and patients of such personal or professional service institutions or organizations with or without charge are not subject to the sales tax whether or not prepared by such institutions. The furnishing of such meals and food products is

considered to be exclusively for the purpose of maintaining, conducting, and rendering the service for which such institutions or organizations are organized and operated.

"(b). Meals and food products prepared and served by educational institutions, hospitals, convalescent homes, and similar institutions, other than semi-public institutions, as defined in Section 118 of the Act, to students, teachers, doctors, nurses, and employees, where no separate charge is made are not subject to the sales tax. However, if such non-exempt institutions purchase food prepared by others, such sales shall be subject to the tax.

"(2) Sales of tangible personal property including food, as defined in Sec. 107 of the Act, and meals, food, or drink, as provided in Sec. 114(a)(1) of the Act, by semi-public institutions and others, to employees, doctors, nurses and the general public are deemed to be retail sales subject to the sales tax.

"(3) Sales of tangible personal property, including meals and food products, by any person other than a semi-public institution, on the premises of semi-public or other institutions are subject to the tax.

"(4) The owner or operator of any hotel, inn, tourist camp, tourist cabin, boarding house, or any other place furnishing meals or food together with rooms, lodgings, or accommodations to the public shall segregate and charge separately the sale price of such meals or food from any other charges to their customers.

"(5) Meals or food furnished to employees or others are not considered sales:

"(a) Where such meals or food are furnished in lieu of cash and recorded as part of the employees compensation.

"(b) Where such meals or food are furnished to the employees or others for the employer's convenience.

"(6) Meals sold to employees in the same manner as to the public or sold in cafeterias, dining rooms, lunch counters or other places operated for employees are taxable sales."

(b) Section 202(e)(1) of such regulations (Sec. 201.2(e)(1), Chapter V, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"(1) The word 'rental' shall include rental, lease, license, or right to reproduce or use tangible

personal property. Royalties paid, or agreed to be paid, either on a lump sum, production or sales basis, or any other basis for use of tangible personal property, are rentals subject to the tax. The tax shall be paid for rentals of films, records, or any type of sound transcriptions to others than theaters and radio and television broadcasting stations. The tax shall be paid for rentals of clothing, formal wear, costumes and articles of similar nature. The tax is payable on the rentals of linens, towels, dresses, aprons, caps, coats, uniforms, or any other textiles to restaurants, hotels, motels, beauty parlors, barber shops, and any other commercial users, the essential part of which includes the recurring service of laundering or cleaning thereof. The tax shall be computed on the gross receipts from rentals payable without any deduction whatsoever for expenses incident to the conduct of the business, or for service or maintenance which the lessor might furnish."

(c) Section 401(n) of such regulations (Sec. 203.1(n), Chapter V, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"(n) Sales of 'medicines, pharmaceuticals, and drugs'. The words 'medicines, pharmaceuticals, and drugs', shall be deemed to mean any of the same recognized in the Official United States Pharmacopeia, Official Homeopathic - Pharmacopeia of the United States or the Official National Formulary, or any supplement to any of them; any substance or mixture of substances containing at least one of such recognized medicines, pharmaceuticals and drugs intended for use in the cure, mitigation or prevention of disease in man or animals which is so prepared as to be adaptable for such use internally, or by physically applying the same to the man or animal externally in order to penetrate the skin. It shall not apply to any unmedicated substance even though the same is to be applied internally or externally."

(d) Section 602(d) of such regulations (Sec. 205.2(d), Chapter V, Title 16 of the D.C. Rules and Regulations) is amended by redesignating subsection (d) as subsection (e) and entering the following new subsection:

"(d) For each sale or charge subject to the sales tax at 8%:

<u>"Range of Sale Price or Charge</u>	<u>Amount of Reimbursement</u>
(1) 1¢ to 12¢	Nothing
(2) 13¢ to 16¢	1¢

(3) 17¢ to 27¢	2¢
(4) 28¢ to 39¢	3¢
(5) 40¢ to 50¢	4¢
(6) 51¢ to 62¢	5¢
(7) 63¢ to 75¢	6¢
(8) 76¢ to 90¢	7¢
(9) 91¢ to \$1.12	8¢
(10) more than \$1.12	8¢ on each dollar or any multiple thereof, and for any additional fraction of a dollar, the amount applicable thereto as shown in (1) through (9)."

(e) Section 1204 of such regulations (Sec. 207.18, Chapter V, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"1204--Laundries, Dry Cleaners and Linen

Suppliers.-

"Receipts from the services of laundering, dry cleaning, or pressing of any kind of tangible personal property are not taxable. However, the rental of textiles to commercial users is taxable even if laundering or dry cleaning is an essential part of such rental.

"In connection with the services of laundering, dry cleaning and pressing, materials such as containers, wrapping paper, twine, soaps, soap powders, detergents, cleaning fluids, and other consumable supplies are subject to the sales tax to be paid by laundries, dry cleaners, and linen suppliers or if no such tax has been paid by them, such purchases must be reported to the District and a use tax paid thereon."

(f) Section 1211(a) of such regulation (Sec. 207.25(a), Chapter V, Title 16 of the D.C. Rules and Regulations) is amended to read as follows:

"(a) Merchandise vending machines of taxable tangible personal property: The gross receipts from the sales of tangible personal property through vending machines and other automatic devices are subject to the District of Columbia sales tax. The gross receipts from the sales of food and drink, as described in Sec. 114(a)(1) and defined in Section 107 of the Act, are taxable at the rate of 2%. Such sales shall include the sale of soft drinks, coffee, milk, candy, ice cream, popcorn, and similar items. The gross receipts from all other sales through vending machines of taxable tangible personal property are taxable at the rate of 5% and shall include, but shall not be

limited to, the sale of cigarettes, cigars, perfumes, photographs, handkerchiefs and various hygienic products. Persons using such machines and other automatic devices for the purpose of selling tangible personal property must obtain a Certificate of Registration as provided in Sec. 146 of the Sales Tax Act, to engage in the business of selling taxable tangible personal property, must file Sales and Use Tax Returns and pay the sales tax to the District on the entire gross receipts from the sales made through such machines. One Certificate of Registration is sufficient for all machines operated by one vendor."

(g) Part 801 of such regulations (Part 207, Chapter V, Title 16 of the D.C. Rules and Regulations) is amended by adding a new subsection to be designated as Sec. 1214 (Sec. 207.28, Chapter V, Title 16 of the D.C. Rules and Regulations) to read as follows:

"Sec. 1214--Parking Charges.--The sales of or charges made for the service of parking, storing or keeping motor vehicles or trailers (as defined in Sec. 114(a)(12) of the Act) at parking lots, parking garages, hotels, motels, office buildings, service stations, or any other place or area except that where a sale or charge for said service is made to the tenant of an apartment house or to the owner of a condominium unit or a cooperative unit in which such

tenant or owner resides, and the motor vehicle or trailer of such tenant or owner is parked, stored or kept on the same premises in which such tenant or owner has his place of residence, such sale or charge shall be exempt from the tax."

Section 6. This act shall take effect as provided for acts of the Council of the District of Columbia in section 602(c) of the District of Columbia Self-Government and Governmental Reorganization Act.

APPENDIX A

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

OPTIONAL TAX TABLE
(EFFECTIVE FOR TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1974)

Your tax may be found in the table below under the optional method of computing tax if (1) you are reporting on a cash basis for the full calendar year; (2) you are not claiming credit for taxes paid to another jurisdiction on any part of your income; (3) your adjusted gross income for the calendar year is \$5,000 or less; (4) your income is derived solely from salaries, wages, dividends and interest; and (5) your spouse, if filing a separate return, also uses the Optional Tax Table or takes 10% standard deduction in lieu of itemizing deductions.

If adjusted gross income is—		And the total amount of exemptions					
At least	But less than	\$750	\$1,500	\$2,250	\$3,000	\$3,750	\$4,500 or more
Your tax is—							
\$ 0	\$ 350	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
850	.950	1.00	0	0	0	0	0
950	1,050	3.00	0	0	0	0	0
1,050	1,150	5.00	0	0	0	0	0
1,150	1,250	6.50	0	0	0	0	0
1,250	1,350	8.50	0	0	0	0	0
1,350	1,450	10.00	0	0	0	0	0
1,450	1,550	12.00	0	0	0	0	0
1,550	1,650	14.00	0	0	0	0	0
1,650	1,750	15.50	.50	0	0	0	0
1,750	1,850	17.50	2.50	0	0	0	0
1,850	1,950	19.00	4.00	0	0	0	0
1,950	2,050	21.50	6.00	0	0	0	0
2,050	2,150	24.00	8.00	0	0	0	0
2,150	2,250	27.00	9.50	0	0	0	0
2,250	2,350	29.50	11.50	0	0	0	0
2,350	2,450	32.50	13.00	0	0	0	0
2,450	2,550	35.00	15.00	0	0	0	0
2,550	2,650	37.50	17.00	2.00	0	0	0
2,650	2,750	40.50	18.50	3.50	0	0	0
2,750	2,850	43.00	20.50	5.50	0	0	0
2,850	2,950	46.00	23.50	7.00	0	0	0
2,950	3,050	48.50	26.00	9.00	0	0	0
3,050	3,150	51.50	28.50	11.00	0	0	0
3,150	3,250	55.00	31.50	12.50	0	0	0
3,250	3,350	59.00	34.00	14.50	0	0	0
3,350	3,450	62.50	37.00	16.00	1.00	0	0
3,450	3,550	66.00	39.50	18.00	3.00	0	0
3,550	3,650	69.50	42.00	20.00	5.00	0	0
3,650	3,750	73.00	45.00	22.50	6.50	0	0
3,750	3,850	77.00	47.50	25.00	8.50	0	0
3,850	3,950	80.50	50.50	28.00	10.00	0	0
3,950	4,050	84.00	54.00	30.50	12.00	0	0
4,050	4,150	87.50	57.50	33.00	14.00	0	0
4,150	4,250	91.50	61.00	36.00	15.50	.50	0
4,250	4,350	96.00	65.00	38.50	17.50	2.50	0
4,350	4,450	100.50	68.50	41.50	19.00	4.00	0
4,450	4,550	105.00	72.00	44.00	21.50	6.00	0
4,550	4,650	109.50	75.50	46.50	24.00	8.00	0
4,650	4,750	114.00	79.00	49.50	27.00	9.50	0
4,750	4,850	118.50	83.00	53.00	29.50	11.50	0
4,850	4,950	123.00	86.50	56.50	32.50	13.00	0
4,950	5,000	127.50	90.00	60.00	35.00	15.00	0

APPENDIX B

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

WEEKLY WITHHOLDING TAX TABLE

And the wages are—		And the number of withholding exemptions claimed on Form D-4 is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$ 0	\$19	2% of Wages	\$.10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	21	\$.40	.10	0	0	0	0	0	0	0	0	0
21	24	.50	.10	0	0	0	0	0	0	0	0	0
24	28	.60	.20	0	0	0	0	0	0	0	0	0
28	29	.70	.20	0	0	0	0	0	0	0	0	0
29	31	.70	.30	0	0	0	0	0	0	0	0	0
31	34	.80	.30	0	0	0	0	0	0	0	0	0
34	35	.90	.30	0	0	0	0	0	0	0	0	0
35	36	.90	.40	0	0	0	0	0	0	0	0	0
36	37	.90	.40	.10	0	0	0	0	0	0	0	0
37	38	.90	.40	.10	0	0	0	0	0	0	0	0
38	39	1.00	.40	.10	0	0	0	0	0	0	0	0
39	40	1.00	.50	.10	0	0	0	0	0	0	0	0
40	42	1.10	.50	.20	0	0	0	0	0	0	0	0
42	43	1.10	.50	.20	0	0	0	0	0	0	0	0
43	45	1.20	.60	.20	0	0	0	0	0	0	0	0
45	47	1.30	.60	.30	0	0	0	0	0	0	0	0
47	48	1.30	.70	.30	0	0	0	0	0	0	0	0
48	50	1.40	.70	.30	0	0	0	0	0	0	0	0
50	51	1.50	.80	.30	.10	0	0	0	0	0	0	0
51	53	1.50	.80	.40	.10	0	0	0	0	0	0	0
53	54	1.60	.80	.40	.10	0	0	0	0	0	0	0
54	55	1.60	.90	.40	.10	0	0	0	0	0	0	0
55	56	1.70	.90	.50	.10	0	0	0	0	0	0	0
56	58	1.70	.90	.50	.20	0	0	0	0	0	0	0
58	59	1.80	1.00	.50	.20	0	0	0	0	0	0	0
59	60	1.80	1.00	.60	.20	0	0	0	0	0	0	0
60	62	1.90	1.10	.60	.30	0	0	0	0	0	0	0
62	64	2.00	1.10	.60	.30	0	0	0	0	0	0	0
64	66	2.10	1.20	.70	.30	0	0	0	0	0	0	0
66	68	2.20	1.30	.80	.30	.10	0	0	0	0	0	0
68	70	2.30	1.40	.80	.40	.10	0	0	0	0	0	0
70	72	2.40	1.40	.90	.50	.10	0	0	0	0	0	0
72	74	2.50	1.50	.90	.50	.20	0	0	0	0	0	0
74	76	2.60	1.60	1.00	.60	.20	0	0	0	0	0	0
76	78	2.70	1.60	1.00	.60	.20	0	0	0	0	0	0
78	80	2.80	1.70	1.10	.70	.30	0	0	0	0	0	0
80	82	2.90	1.80	1.20	.70	.30	0	0	0	0	0	0
82	84	3.00	1.90	1.30	.80	.30	.10	0	0	0	0	0
84	86	3.10	2.00	1.30	.80	.40	.10	0	0	0	0	0
86	88	3.20	2.00	1.40	.90	.40	.10	0	0	0	0	0
88	90	3.30	2.10	1.50	.90	.50	.20	0	0	0	0	0
90	92	3.40	2.20	1.50	1.00	.50	.20	0	0	0	0	0
92	94	3.50	2.30	1.60	1.00	.60	.20	0	0	0	0	0
94	96	3.60	2.40	1.70	1.10	.60	.30	0	0	0	0	0

WEEKLY

And the wages are—		And the number of withholding exemptions claimed on Form D-4 is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$ 96	\$ 98	\$ 3.70	\$ 2.50	\$ 1.80	\$ 1.20	\$.70	\$.30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
98	100	3.80	2.60	1.90	1.30	.80	.30	.10	0	0	0	0
100	105	4.00	2.80	2.00	1.40	.90	.40	.10	0	0	0	0
105	110	4.30	3.10	2.30	1.60	1.10	.60	.20	0	0	0	0
110	115	4.60	3.30	2.50	1.80	1.20	.70	.30	0	0	0	0
115	120	4.90	3.50	2.80	2.10	1.40	.90	.40	.10	0	0	0
120	125	5.20	3.80	3.10	2.40	1.70	1.10	.60	.30	0	0	0
125	130	5.50	4.10	3.30	2.60	1.90	1.30	.70	.30	.10	0	0
130	135	5.80	4.40	3.50	2.80	2.10	1.50	.90	.40	.20	0	0
135	140	6.10	4.70	3.80	3.10	2.40	1.70	1.10	.60	.30	0	0
140	145	6.40	5.00	4.10	3.30	2.60	1.90	1.30	.80	.40	.10	0
145	150	6.70	5.30	4.40	3.60	2.90	2.10	1.50	.90	.50	.20	0
150	160	7.20	5.70	4.90	4.00	3.20	2.50	1.80	1.20	.70	.30	0
160	170	7.90	6.30	5.50	4.60	3.70	3.00	2.30	1.60	1.00	.60	.20
170	180	8.60	7.00	6.10	5.20	4.30	3.60	2.80	2.10	1.40	.90	.40
180	190	9.30	7.60	6.70	5.80	4.90	4.10	3.40	2.60	1.80	1.20	.70
190	200	10.00	8.30	7.30	6.40	5.50	4.70	3.80	3.10	2.30	1.60	1.10
200	210	10.70	9.00	8.00	7.00	6.10	5.30	4.40	3.60	2.80	2.10	1.50
210	220	11.40	9.70	8.70	7.70	6.70	5.90	5.00	4.20	3.30	2.60	1.90
220	230	12.10	10.40	9.20	8.40	7.40	6.30	5.60	4.80	3.90	3.10	2.10
230	240	12.80	11.10	10.10	9.10	8.10	7.10	6.20	5.40	4.50	3.60	2.90
240	250	13.60	11.80	10.80	9.80	8.80	7.80	6.80	6.00	5.10	4.20	3.40
250	260	14.40	12.50	11.50	10.50	9.50	8.50	7.50	6.60	5.70	4.80	4.00
260	270	15.20	13.30	12.20	11.20	10.20	9.20	8.20	7.20	6.30	5.40	4.80
270	280	16.00	14.10	13.00	11.90	10.90	9.90	8.90	7.90	6.90	6.00	5.20
280	290	16.80	14.90	13.80	12.60	11.60	10.60	9.60	8.60	7.50	6.60	5.80
290	300	17.60	15.70	14.60	13.40	12.30	11.30	10.30	9.30	8.20	7.20	6.40
300	310	18.40	16.70	15.20	14.10	12.90	11.80	10.80	9.80	8.80	7.80	6.80
310	320	19.20	17.30	16.20	15.00	14.00	12.70	11.70	10.70	9.60	8.60	7.60
320	330	20.00	18.10	17.00	15.80	14.70	13.50	12.40	11.40	10.30	9.30	8.50
330	340	20.90	18.90	17.80	16.60	15.50	14.30	13.10	12.10	11.00	10.00	9.00
340	350	21.80	19.70	18.60	17.40	16.30	15.10	13.90	12.80	11.70	10.70	9.70
		10% of the excess over \$350 plus—										
350 and over		21.80	19.70	18.60	17.40	16.30	15.10	13.90	12.80	11.70	10.70	9.70

This table allows a \$750 credit for each withholding exemption claimed on Form D-4 (Employee Withholding Exemption Certificate).

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

BIWEEKLY WITHHOLDING TAX TABLE

And the wages are—		And the number of withholding exemptions claimed on Form D-4 is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$ 0	\$ 38	2% of Wages	\$.10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	40	\$.80	.10	0	0	0	0	0	0	0	0	0
40	44	.90	.20	0	0	0	0	0	0	0	0	0
44	46	1.00	.20	0	0	0	0	0	0	0	0	0
46	48	1.10	.20	0	0	0	0	0	0	0	0	0
48	50	1.10	.30	0	0	0	0	0	0	0	0	0
50	52	1.20	.30	0	0	0	0	0	0	0	0	0
52	54	1.20	.40	0	0	0	0	0	0	0	0	0
54	56	1.30	.40	0	0	0	0	0	0	0	0	0
56	58	1.40	.40	0	0	0	0	0	0	0	0	0
58	60	1.40	.50	0	0	0	0	0	0	0	0	0
60	62	1.50	.50	0	0	0	0	0	0	0	0	0
62	64	1.50	.60	0	0	0	0	0	0	0	0	0
64	66	1.60	.60	0	0	0	0	0	0	0	0	0
66	68	1.70	.60	.10	0	0	0	0	0	0	0	0
68	70	1.70	.70	.10	0	0	0	0	0	0	0	0
70	74	1.80	.70	.20	0	0	0	0	0	0	0	0
74	76	1.90	.80	.20	0	0	0	0	0	0	0	0
76	78	2.00	.80	.20	0	0	0	0	0	0	0	0
78	80	2.00	.90	.30	0	0	0	0	0	0	0	0
80	82	2.10	.90	.30	0	0	0	0	0	0	0	0
82	84	2.20	1.00	.40	0	0	0	0	0	0	0	0
84	86	2.30	1.10	.40	0	0	0	0	0	0	0	0
86	88	2.40	1.10	.40	0	0	0	0	0	0	0	0
88	90	2.40	1.20	.50	0	0	0	0	0	0	0	0
90	92	2.50	1.20	.50	0	0	0	0	0	0	0	0
92	94	2.60	1.30	.50	0	0	0	0	0	0	0	0
94	96	2.70	1.30	.60	0	0	0	0	0	0	0	0
96	98	2.80	1.40	.60	0	0	0	0	0	0	0	0
98	100	2.80	1.40	.60	.10	0	0	0	0	0	0	0
100	102	2.90	1.50	.70	.10	0	0	0	0	0	0	0
102	104	3.00	1.60	.70	.10	0	0	0	0	0	0	0
104	106	3.10	1.60	.80	.20	0	0	0	0	0	0	0
106	108	3.20	1.70	.80	.20	0	0	0	0	0	0	0
108	110	3.20	1.70	.90	.20	0	0	0	0	0	0	0
110	112	3.30	1.80	.90	.30	0	0	0	0	0	0	0
112	114	3.40	1.80	1.00	.30	0	0	0	0	0	0	0
114	116	3.50	1.90	1.00	.40	0	0	0	0	0	0	0
116	118	3.60	1.90	1.10	.40	0	0	0	0	0	0	0
118	120	3.70	2.00	1.10	.40	0	0	0	0	0	0	0
120	124	3.80	2.10	1.20	.50	0	0	0	0	0	0	0
124	128	4.00	2.20	1.30	.50	0	0	0	0	0	0	0
128	132	4.20	2.40	1.40	.60	0	0	0	0	0	0	0
132	136	4.40	2.50	1.50	.70	.10	0	0	0	0	0	0
136	140	4.60	2.70	1.60	.80	.20	0	0	0	0	0	0
140	144	4.80	2.80	1.70	.90	.20	0	0	0	0	0	0
144	148	5.00	2.90	1.80	1.00	.30	0	0	0	0	0	0

BIWEEKLY

And the wages are—		And the number of withholding exemptions claimed on Form D-4 is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$148	\$152	\$ 5.20	\$ 3.10	\$ 1.90	\$ 1.10	\$.40	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
152	156	5.40	3.20	2.10	1.20	.50	0	0	0	0	0	0
156	160	5.60	3.40	2.20	1.30	.50	0	0	0	0	0	0
160	164	5.80	3.50	2.40	1.40	.60	0	0	0	0	0	0
164	168	6.00	3.70	2.50	1.50	.70	.10	0	0	0	0	0
168	172	6.20	3.90	2.70	1.60	.80	.20	0	0	0	0	0
172	176	6.40	4.10	2.80	1.70	.90	.20	0	0	0	0	0
176	180	6.60	4.30	2.90	1.80	1.00	.30	0	0	0	0	0
180	184	6.80	4.40	3.10	1.90	1.10	.40	0	0	0	0	0
184	188	7.00	4.60	3.20	2.10	1.20	.50	0	0	0	0	0
188	192	7.20	4.80	3.40	2.20	1.30	.50	0	0	0	0	0
192	196	7.40	5.00	3.50	2.40	1.40	.60	0	0	0	0	0
196	200	7.60	5.20	3.70	2.50	1.50	.70	.10	0	0	0	0
200	210	8.10	5.50	4.10	2.80	1.70	.90	.30	0	0	0	0
210	220	8.70	5.90	4.60	3.20	2.10	1.20	.50	0	0	0	0
220	230	9.30	6.50	5.10	3.70	2.50	1.50	.70	.10	0	0	0
230	240	9.90	7.00	5.60	4.20	2.90	1.80	.90	.30	0	0	0
240	250	10.50	7.60	6.10	4.70	3.30	2.10	1.20	.50	0	0	0
250	260	11.10	8.20	6.60	5.20	3.70	2.50	1.50	.70	.10	0	0
260	270	11.80	8.80	7.10	5.70	4.20	2.90	1.80	.90	.30	0	0
270	280	12.30	9.40	7.70	6.20	4.70	3.30	2.20	1.20	.50	0	0
280	290	12.90	10.00	8.30	6.70	5.20	3.80	2.60	1.50	.70	0	0
290	300	13.50	10.60	8.90	7.20	5.70	4.30	3.00	1.80	1.00	.30	0
300	320	14.00	11.50	9.80	8.00	6.50	5.00	3.60	2.40	1.50	.60	0
320	340	15.90	12.70	11.00	9.20	7.50	6.00	4.60	3.20	2.00	1.20	.40
340	360	17.20	13.90	12.20	10.40	8.70	7.00	5.60	4.10	2.90	1.80	.90
360	380	18.60	15.20	13.40	11.60	9.90	8.20	6.60	5.10	3.70	2.50	1.50
380	400	20.00	16.60	14.60	12.80	11.10	9.40	7.60	6.10	4.70	3.30	2.10
400	420	21.40	18.00	16.00	14.00	12.30	10.60	8.80	7.10	5.70	4.30	2.90
420	440	22.80	19.40	17.40	15.40	13.50	11.80	10.00	8.30	6.70	5.30	3.80
440	460	24.20	20.80	18.80	16.80	14.80	13.00	11.20	9.50	7.80	6.30	4.80
460	480	25.70	22.20	20.20	18.20	16.20	14.20	12.40	10.70	9.00	7.30	5.80
480	500	27.30	23.60	21.60	19.60	17.60	15.60	13.30	11.90	10.20	8.40	6.80
500	520	28.90	25.00	23.00	21.00	19.00	17.00	14.90	13.10	11.40	9.60	7.90
520	540	30.50	26.60	24.40	22.40	20.40	18.40	16.30	14.30	12.60	10.80	9.10
540	560	32.10	28.70	25.90	23.80	21.80	19.80	17.70	15.70	13.80	12.00	10.30
560	580	33.70	29.80	27.50	25.20	23.20	21.20	19.10	17.10	15.10	13.20	11.50
580	600	35.30	31.40	29.10	26.80	24.60	22.40	20.50	18.50	16.50	14.50	12.70
600	620	36.90	33.00	30.70	28.40	26.10	24.00	21.90	19.90	17.90	15.90	13.90
620	640	38.50	34.60	32.30	30.00	27.70	25.40	23.30	21.30	19.30	17.30	15.30
640	660	40.10	36.20	33.90	31.60	29.30	27.00	24.70	22.70	20.70	18.70	16.70
660	680	41.80	37.80	35.50	33.20	30.90	28.60	26.30	24.10	22.10	20.10	18.10
680	700	43.60	39.40	37.10	34.80	32.50	30.20	27.90	25.60	23.50	21.50	19.50
		10 percent of the excess over \$700 plus—										
\$700 and over		43.60	39.40	37.10	34.80	32.50	30.20	27.90	25.60	23.50	21.50	19.50

This table allows a \$750 credit for each withholding exemption claimed on Form D-4 (Employees Withholding Exemption Certificate).

SEMIMONTHLY

And the wages are—		And the number of withholding exemptions claimed on Form D-4 is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
\$164	\$168	\$ 5.80	\$ 3.50	\$ 2.20	\$ 1.30	\$.50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
168	172	6.00	3.60	2.40	1.40	.60	0	0	0	0	0	0
172	176	6.20	3.80	2.50	1.50	.60	0	0	0	0	0	0
176	180	6.40	3.90	2.70	1.60	.70	.10	0	0	0	0	0
180	184	6.60	4.10	2.80	1.70	.80	.20	0	0	0	0	0
184	188	6.80	4.30	2.90	1.80	.90	.20	0	0	0	0	0
188	192	7.00	4.50	3.10	1.90	1.00	.30	0	0	0	0	0
192	196	7.20	4.70	3.20	2.00	1.10	.40	0	0	0	0	0
196	200	7.40	4.80	3.40	2.10	1.20	.40	0	0	0	0	0
200	210	7.70	5.20	3.60	2.40	1.40	.60	0	0	0	0	0
210	220	8.30	5.60	4.10	2.80	1.70	.80	.10	0	0	0	0
220	230	8.90	6.10	4.60	3.20	2.00	1.00	.30	0	0	0	0
230	240	9.50	6.60	5.10	3.60	2.30	1.30	.50	0	0	0	0
240	250	10.10	7.10	5.60	4.00	2.70	1.60	.70	.10	0	0	0
250	260	10.70	7.60	6.10	4.40	3.10	1.90	1.00	.30	0	0	0
260	270	11.30	8.20	6.60	5.00	3.50	2.30	1.30	.50	0	0	0
270	280	11.90	8.80	7.10	5.20	4.00	2.70	1.50	.70	.10	0	0
280	290	12.50	9.40	7.60	6.00	4.50	3.10	1.90	.90	.30	0	0
290	300	13.10	10.00	8.10	6.50	5.00	3.50	2.20	1.20	.50	0	0
300	320	14.00	10.90	9.00	7.30	5.70	4.10	2.80	1.70	.80	.20	0
320	340	15.20	12.10	10.20	8.30	6.70	5.10	3.60	2.40	1.40	.60	.10
340	360	16.60	13.30	11.40	9.50	7.70	6.10	4.60	3.20	2.00	1.00	.30
360	380	18.00	14.50	12.60	10.70	8.90	7.10	5.60	4.00	2.70	1.60	.70
380	400	19.40	15.70	13.80	11.90	10.10	8.20	6.60	5.00	3.50	2.30	1.10
400	420	20.80	17.10	15.00	13.10	11.30	9.40	7.60	6.00	4.50	3.10	1.90
420	440	22.20	18.50	16.30	14.30	12.50	10.60	8.70	7.00	5.50	3.90	2.60
440	460	23.60	19.90	17.80	15.60	13.70	11.80	9.90	8.00	6.50	4.90	3.40
460	480	25.00	21.30	19.10	17.00	14.90	13.00	11.10	9.20	7.50	5.90	4.30
480	500	26.40	22.70	20.50	18.40	16.20	14.20	12.30	10.40	8.60	6.90	5.30
500	520	27.90	24.10	22.00	19.80	17.60	15.40	13.50	11.60	9.80	7.90	6.30
520	540	29.50	25.50	23.30	21.20	19.00	16.80	14.70	12.80	11.00	9.10	7.30
540	560	31.10	26.90	24.70	22.60	20.40	18.20	16.00	14.00	12.20	10.30	8.40
560	580	32.70	28.50	26.10	24.00	21.80	19.60	17.40	15.20	13.40	11.50	9.60
580	600	34.30	30.10	27.60	25.40	23.20	21.00	18.80	16.60	14.60	12.70	10.80
600	620	35.90	31.70	29.20	26.80	24.60	22.40	20.20	18.00	15.80	13.90	12.00
620	640	37.50	33.30	30.80	28.30	26.00	23.80	21.60	19.40	17.20	15.10	13.20
640	660	39.10	34.90	32.40	29.90	27.40	25.20	23.00	20.80	18.60	16.40	14.40
660	680	40.70	36.50	34.00	31.50	29.00	26.60	24.40	22.20	20.00	17.80	15.60
680	700	42.30	38.10	35.60	33.10	30.60	28.10	25.80	23.60	21.40	19.20	17.00
700	720	43.90	39.70	37.20	34.70	32.20	29.70	27.20	25.00	22.80	20.60	18.40
		10 percent of the excess over \$720 plus—										
\$720 and over		43.90	39.70	37.20	34.70	32.20	29.70	27.20	25.00	22.80	20.60	18.40

This table allows a \$750 credit for each withholding exemption claimed on Form D-4 (Employees Withholding Exemption Certificate).

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

MONTHLY WITHHOLDING TAX TABLE

And the wages are—		And the number of withholding exemptions claimed on Form D-4 is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be—												
\$ 0	\$ 84	2% of Wages	\$.30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	88	\$1.70	.30	0	0	0	0	0	0	0	0	0
88	92	1.90	.40	0	0	0	0	0	0	0	0	0
92	96	2.00	.40	0	0	0	0	0	0	0	0	0
96	100	2.00	.50	0	0	0	0	0	0	0	0	0
100	104	2.20	.60	0	0	0	0	0	0	0	0	0
104	108	2.30	.70	0	0	0	0	0	0	0	0	0
108	112	2.50	.70	0	0	0	0	0	0	0	0	0
112	116	2.60	.80	0	0	0	0	0	0	0	0	0
116	120	2.70	.90	0	0	0	0	0	0	0	0	0
120	124	2.80	.90	0	0	0	0	0	0	0	0	0
124	128	2.90	1.00	0	0	0	0	0	0	0	0	0
128	132	3.10	1.10	0	0	0	0	0	0	0	0	0
132	136	3.20	1.20	0	0	0	0	0	0	0	0	0
136	140	3.30	1.20	0	0	0	0	0	0	0	0	0
140	144	3.40	1.30	.10	0	0	0	0	0	0	0	0
144	148	3.50	1.40	.10	0	0	0	0	0	0	0	0
148	152	3.70	1.40	.20	0	0	0	0	0	0	0	0
152	156	3.80	1.50	.30	0	0	0	0	0	0	0	0
156	160	3.90	1.60	.30	0	0	0	0	0	0	0	0
160	164	4.00	1.70	.40	0	0	0	0	0	0	0	0
164	168	4.10	1.80	.50	0	0	0	0	0	0	0	0
168	172	4.30	1.90	.60	0	0	0	0	0	0	0	0
172	176	4.50	2.00	.60	0	0	0	0	0	0	0	0
176	180	4.60	2.10	.70	0	0	0	0	0	0	0	0
180	184	4.80	2.20	.80	0	0	0	0	0	0	0	0
184	188	4.90	2.30	.80	0	0	0	0	0	0	0	0
188	192	5.10	2.40	.90	0	0	0	0	0	0	0	0
192	196	5.30	2.50	1.00	0	0	0	0	0	0	0	0
196	200	5.40	2.60	1.10	0	0	0	0	0	0	0	0
200	204	5.60	2.70	1.10	0	0	0	0	0	0	0	0
204	208	5.70	2.90	1.20	0	0	0	0	0	0	0	0
208	212	5.90	3.00	1.30	0	0	0	0	0	0	0	0
212	216	6.10	3.10	1.40	.10	0	0	0	0	0	0	0
216	220	6.20	3.20	1.40	.20	0	0	0	0	0	0	0
220	224	6.40	3.30	1.50	.20	0	0	0	0	0	0	0
224	228	6.50	3.40	1.60	.30	0	0	0	0	0	0	0
228	232	6.70	3.50	1.60	.40	0	0	0	0	0	0	0
232	236	6.90	3.60	1.70	.50	0	0	0	0	0	0	0
236	240	7.00	3.70	1.80	.50	0	0	0	0	0	0	0
240	248	7.30	3.90	2.00	.60	0	0	0	0	0	0	0
248	256	7.60	4.10	2.20	.80	0	0	0	0	0	0	0
256	264	8.00	4.40	2.40	.90	0	0	0	0	0	0	0
264	272	8.40	4.60	2.70	1.10	0	0	0	0	0	0	0
272	280	8.80	4.90	2.90	1.20	0	0	0	0	0	0	0
280	288	9.20	5.20	3.10	1.40	.10	0	0	0	0	0	0
288	296	9.60	5.50	3.30	1.50	.30	0	0	0	0	0	0

MONTHLY

And the wages are—		And the number of withholding exemptions claimed on Form D-4 is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
		The amount of income tax to be withheld shall be—										
	\$ 304	\$10.00	\$ 5.90	\$ 3.50	\$ 1.60	\$.40	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
304	312	10.40	6.10	3.70	1.90	.50	0	0	0	0	0	0
312	320	10.80	6.40	4.00	2.10	.70	0	0	0	0	0	0
320	328	11.20	6.70	4.20	2.30	.80	0	0	0	0	0	0
328	336	11.60	7.00	4.50	2.50	1.00	0	0	0	0	0	0
336	344	12.00	7.20	4.70	2.70	1.10	0	0	0	0	0	0
344	352	12.40	7.50	5.00	2.90	1.30	0	0	0	0	0	0
352	360	12.80	7.90	5.30	3.20	1.40	.20	0	0	0	0	0
360	368	13.20	8.30	5.60	3.40	1.60	.30	0	0	0	0	0
368	376	13.60	8.60	5.90	3.60	1.70	.40	0	0	0	0	0
376	384	14.00	9.00	6.20	3.80	1.90	.60	0	0	0	0	0
384	392	14.40	9.30	6.50	4.00	2.10	.70	0	0	0	0	0
392	400	14.80	9.70	6.80	4.30	2.40	.90	0	0	0	0	0
400	420	15.50	10.30	7.30	4.80	2.70	1.10	0	0	0	0	0
420	440	16.50	11.30	8.00	5.50	3.30	1.50	.30	0	0	0	0
440	460	17.80	12.10	9.00	6.20	3.80	1.90	.60	0	0	0	0
460	480	19.00	13.30	10.20	7.10	4.60	2.60	1.10	0	0	0	0
480	500	20.20	14.30	11.20	8.00	5.40	3.20	1.50	.20	0	0	0
500	520	21.40	15.30	12.20	9.00	6.20	3.80	2.00	.60	0	0	0
520	540	22.60	16.40	13.20	10.00	7.00	4.50	2.60	1.00	0	0	0
540	560	23.80	17.60	14.20	11.00	7.90	5.30	3.20	1.40	.20	0	0
560	600	25.60	19.40	15.70	12.50	9.40	6.50	4.10	2.20	.80	0	0
600	640	28.00	21.80	18.00	14.50	11.40	8.30	5.60	3.40	1.60	.30	0
640	680	30.40	24.20	20.40	16.70	13.40	10.30	7.20	4.70	2.70	1.10	0
680	720	33.20	26.60	22.80	19.10	15.40	12.30	9.20	6.30	3.90	2.00	.70
720	760	36.00	30.00	25.20	21.50	17.70	14.30	11.20	8.00	5.40	3.20	1.50
760	800	38.80	31.50	27.60	23.90	20.10	16.40	13.20	10.00	7.00	4.50	2.60
800	840	41.60	34.30	30.00	26.30	22.50	18.80	15.20	12.00	8.90	6.10	3.90
840	880	44.40	37.10	32.70	28.70	24.90	21.20	17.40	14.00	10.90	7.80	5.20
880	920	47.20	39.90	35.50	31.10	27.30	23.60	19.80	16.10	12.90	9.80	6.80
920	960	50.00	42.70	38.30	33.90	29.70	26.00	22.20	18.50	14.90	11.80	8.70
960	1000	52.80	45.50	41.10	36.70	32.30	28.40	24.60	20.90	17.10	13.80	10.70
1000	1040	55.80	48.30	43.90	39.50	35.10	30.80	27.00	23.30	19.50	15.80	12.70
1040	1080	59.00	51.10	46.70	42.30	38.00	33.60	29.40	25.70	21.90	18.20	14.70
1080	1120	62.20	53.90	49.50	45.10	40.70	36.40	32.00	28.10	24.30	20.60	16.80
1120	1160	65.40	57.00	52.30	47.90	43.60	39.20	34.80	30.50	26.70	23.00	19.20
1160	1200	68.60	60.20	55.20	50.70	46.30	42.00	37.60	33.20	29.10	25.40	21.60
1200	1240	71.80	63.40	58.40	53.50	49.10	44.80	40.40	36.00	31.60	27.80	24.00
1240	1280	75.00	66.60	61.60	56.60	51.90	47.60	43.20	38.80	34.40	30.20	26.40
1280	1320	78.20	69.80	64.80	59.80	54.80	50.40	46.00	41.60	37.00	32.90	28.80
1320	1360	81.40	73.00	68.00	63.00	58.00	53.20	48.80	44.40	40.00	35.70	31.30
1360	1400	84.60	76.20	71.20	66.20	61.20	56.20	51.60	47.20	42.80	38.50	34.10
1400	1440	87.80	79.40	74.40	69.40	64.40	59.40	54.40	50.00	45.60	41.30	36.90
		10 percent of the excess over \$1440 plus—										
\$1440 and over		87.80	79.40	74.40	69.40	64.40	59.40	54.40	50.00	45.60	41.30	36.90

This table allows a \$750 credit for each withholding exemption claimed on Form D-4 (Employees Withholding Exemption Certificate).

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF FINANCE AND REVENUE

DAILY or MISCELLANEOUS WITHHOLDING TAX TABLES

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed on Form D-4 is—											
		0	1	2	3	4	5	6	7	8	9	10 or more	
At least	But less than	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period—											
\$ 0	\$ 2.75	2% of Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.75	4.00	\$.10	0	0	0	0	0	0	0	0	0	0	0
4.00	5.00	.10	.05	0	0	0	0	0	0	0	0	0	0
5.00	6.00	.15	.10	0	0	0	0	0	0	0	0	0	0
6.00	7.00	.20	.10	.05	0	0	0	0	0	0	0	0	0
7.00	8.00	.25	.10	.05	0	0	0	0	0	0	0	0	0
8.00	9.00	.30	.15	.10	.05	0	0	0	0	0	0	0	0
9.00	10.00	.35	.15	.10	.05	0	0	0	0	0	0	0	0
10.00	10.50	.35	.20	.15	.10	0	0	0	0	0	0	0	0
10.50	11.00	.35	.20	.15	.10	.05	0	0	0	0	0	0	0
11.00	11.50	.40	.25	.15	.10	.05	0	0	0	0	0	0	0
11.50	12.00	.45	.25	.20	.10	.05	0	0	0	0	0	0	0
12.00	12.50	.45	.30	.20	.10	.05	0	0	0	0	0	0	0
12.50	13.00	.50	.30	.20	.15	.05	0	0	0	0	0	0	0
13.00	13.50	.50	.30	.25	.15	.10	.05	0	0	0	0	0	0
13.50	14.00	.55	.35	.25	.15	.10	.05	0	0	0	0	0	0
14.00	14.50	.55	.40	.30	.20	.10	.05	0	0	0	0	0	0
14.50	15.00	.60	.40	.30	.20	.15	.05	0	0	0	0	0	0
15.00	15.50	.60	.45	.30	.20	.15	.10	.05	0	0	0	0	0
15.50	16.00	.65	.45	.35	.25	.15	.10	.05	0	0	0	0	0
16.00	16.50	.70	.50	.40	.25	.20	.10	.05	0	0	0	0	0
16.50	17.00	.70	.50	.40	.30	.20	.15	.05	.05	0	0	0	0
17.00	17.50	.75	.55	.45	.30	.25	.15	.10	.05	0	0	0	0
17.50	18.00	.75	.55	.45	.35	.25	.15	.10	.05	0	0	0	0
18.00	18.50	.80	.60	.50	.40	.25	.20	.10	.05	0	0	0	0
18.50	19.00	.85	.60	.50	.40	.30	.20	.15	.05	0	0	0	0
19.00	19.50	.85	.65	.50	.40	.30	.20	.15	.10	.05	0	0	0
19.50	20.00	.90	.70	.55	.45	.35	.25	.15	.10	.05	0	0	0
20.00	21.00	.95	.75	.60	.50	.40	.30	.20	.10	.05	.05	0	0
21.00	22.00	1.00	.80	.65	.55	.45	.35	.25	.15	.10	.05	0	0
22.00	23.00	1.05	.85	.70	.60	.50	.40	.30	.20	.10	.05	0	0
23.00	24.00	1.15	.90	.80	.65	.55	.45	.35	.25	.15	.10	.05	.05
24.00	25.00	1.20	1.00	.85	.70	.60	.50	.40	.30	.20	.10	.05	.10
25.00	26.00	1.25	1.05	.90	.80	.65	.55	.45	.35	.25	.15	.10	.15
26.00	27.00	1.35	1.10	.95	.85	.70	.60	.50	.40	.25	.20	.10	.20
27.00	28.00	1.40	1.15	1.00	.90	.75	.65	.55	.40	.30	.20	.15	.25
28.00	29.00	1.50	1.25	1.10	.95	.85	.70	.60	.45	.35	.25	.20	.30
29.00	30.00	1.55	1.30	1.15	1.00	.90	.75	.65	.50	.40	.30	.20	.35
30.00	31.00	1.60	1.35	1.20	1.10	.95	.80	.70	.60	.45	.35	.25	.40
31.00	32.00	1.70	1.45	1.30	1.15	1.00	.90	.75	.65	.50	.40	.30	.45
32.00	33.00	1.75	1.50	1.35	1.25	1.10	.95	.85	.70	.60	.45	.35	.50
33.00	34.00	1.85	1.60	1.45	1.30	1.15	1.00	.90	.75	.65	.50	.40	.55
34.00	35.00	1.90	1.65	1.50	1.35	1.20	1.10	.95	.80	.70	.60	.45	.60
35.00	36.00	2.00	1.70	1.60	1.45	1.30	1.15	1.00	.90	.75	.65	.50	.65
36.00	37.00	2.10	1.80	1.65	1.50	1.35	1.20	1.10	.95	.80	.70	.60	.70

DAILY or MISCELLANEOUS

And the wages divided by the number of days in such period are—		And the number of withholding exemptions claimed on Form D-4 is—										
		0	1	2	3	4	5	6	7	8	9	10 or more
At least	But less than	The amount of income tax to be withheld shall be the following amount multiplied by the number of days in such period—										
\$37.00	\$38.00	\$2.15	\$1.90	\$1.70	\$1.60	\$1.45	\$1.30	\$1.15	\$1.00	\$.90	\$.75	\$.65
38.00	39.00	2.25	1.95	1.80	1.65	1.50	1.35	1.20	1.10	.95	.80	.70
39.00	40.00	2.30	2.05	1.85	1.70	1.55	1.45	1.30	1.15	1.00	.90	.75
40.00	41.00	2.40	2.10	1.95	1.80	1.65	1.50	1.35	1.20	1.05	.95	.80
41.00	42.00	2.45	2.20	2.05	1.85	1.70	1.55	1.45	1.30	1.15	1.00	.90
42.00	43.00	2.55	2.30	2.10	1.95	1.80	1.65	1.50	1.35	1.20	1.05	.95
43.00	44.00	2.65	2.35	2.20	2.05	1.85	1.70	1.55	1.40	1.30	1.15	1.00
44.00	45.00	2.70	2.45	2.30	2.10	1.95	1.80	1.65	1.50	1.35	1.20	1.05
45.00	46.00	2.80	2.50	2.35	2.20	2.00	1.85	1.70	1.55	1.40	1.25	1.15
46.00	47.00	2.85	2.60	2.45	2.25	2.10	1.95	1.80	1.65	1.50	1.35	1.20
47.00	48.00	2.95	2.70	2.50	2.35	2.20	2.00	1.85	1.70	1.55	1.40	1.25
48.00	49.00	3.05	2.75	2.60	2.45	2.25	2.10	1.95	1.80	1.65	1.50	1.35
49.00	50.00	3.15	2.85	2.65	2.50	2.35	2.20	2.00	1.85	1.70	1.55	1.40
		10 percent of the excess over \$50 plus—										
\$50 and over		3.15	2.85	2.65	2.50	2.35	2.20	2.00	1.85	1.70	1.55	1.40

This table allows a \$750 credit for each withholding exemption claimed on Form D-4 (Employees Withholding Exemption Certificate).

DEPARTMENT OF FINANCE AND REVENUE

PERCENTAGE OF WAGES PAID METHOD OF WITHHOLDING D. C. INCOME TAX

Payroll Period	Amount of Withholding Exemption
Weekly	\$ 14.45
Biweekly	28.85
Semimonthly	31.25
Monthly	62.50
Quarterly	187.50
Semiannual	375.00
Annual	750.00
Daily or miscellaneous (per day of such period)	2.05

To Find The Tax:

1. Multiply the amount of one withholding exemption (see table) by the number of exemptions claimed by employee;
2. Subtract the amount thus determined from the employee's wages;
3. Determine the withholding tax on this amount from the appropriate PERCENTAGE WITHHOLDING TABLE.

PERCENTAGE WITHHOLDING TABLES

WEEKLY

Wages less exemptions

\$ 0 But not over \$ 19	2%	\$ 19	3%	of excess over \$ 19
19		38	.38 plus 3%	
38		58	.95 plus 4%	38
58		96	1.75 plus 5%	58
96		154	3.65 plus 6%	96
154		231	7.13 plus 7%	154
231		327	12.35 plus 8%	231
327		481	20.20 plus 9%	327
481		---	34.01 plus 10%	481

BIWEEKLY

Wages less exemptions

\$ 0 But not over \$ 38	2%	\$ 38	3%	of excess over \$ 38
38		76	.76 plus 3%	
76		116	1.90 plus 4%	76
116		192	3.50 plus 5%	116
192		308	7.30 plus 6%	192
308		462	14.26 plus 7%	308
462		654	25.04 plus 8%	462
654		962	40.40 plus 9%	654
962		---	68.12 plus 10%	962

SEMIMONTHLY

Wages less exemptions

\$ 0 But not over \$ 42	2%	\$ 42	3%	of excess over \$ 42
42		84	.84 plus 3%	
84		125	2.10 plus 4%	84
125		208	3.74 plus 5%	125
208		333	7.89 plus 6%	208
333		500	15.38 plus 7%	333
500		708	27.08 plus 8%	500
708		1,042	43.72 plus 9%	708
1,042		---	73.78 plus 10%	1,042

MONTHLY

Wages less exemptions

\$ 0 But not over \$ 83	2%	\$ 83	3%	of excess over \$ 83
83		167	1.66 plus 3%	
167		250	4.18 plus 4%	167
250		417	7.50 plus 5%	250
417		667	15.85 plus 6%	417
667		1,000	30.85 plus 7%	667
1,000		1,417	54.16 plus 8%	1,000
1,417		2,083	87.50 plus 9%	1,417
2,083		---	147.46 plus 10%	2,083

QUARTERLY

Wages less exemptions

\$ 0 But not over \$ 250	2%	\$ 250	3%	of excess over \$ 250
250		500	5.00 plus 3%	
500		750	12.50 plus 4%	500
750		1,250	22.50 plus 5%	750
1,250		2,000	47.50 plus 6%	1,250
2,000		3,000	92.50 plus 7%	2,000
3,000		4,250	152.50 plus 8%	3,000
4,250		6,250	262.50 plus 9%	4,250
6,250		---	442.50 plus 10%	6,250

SEMIANNUAL

Wages less exemptions

\$ 0 But not over \$ 500	2%	\$ 500	3%	of excess over \$ 500
500		1,000	10.00 plus 3%	
1,000		1,500	25.00 plus 4%	1,000
1,500		2,500	45.00 plus 5%	1,500
2,500		4,000	95.00 plus 6%	2,500
4,000		6,000	135.00 plus 7%	4,000
6,000		8,500	325.00 plus 8%	6,000
8,500		12,500	525.00 plus 9%	8,500
12,500		---	885.00 plus 10%	12,500

ANNUAL

Wages less exemptions

\$ 0 But not over \$ 1,000	2%	\$ 1,000	3%	of excess over \$ 1,000
1,000		2,000	20.00 plus 3%	
2,000		3,000	50.00 plus 4%	2,000
3,000		5,000	90.00 plus 5%	3,000
5,000		8,000	190.00 plus 6%	5,000
8,000		12,000	370.00 plus 7%	8,000
12,000		17,000	650.00 plus 8%	12,000
17,000		25,000	1,050.00 plus 9%	17,000
25,000		---	1,770.00 plus 10%	25,000

DAILY OR MISCELLANEOUS

Wages less exemptions

\$ 0 But not over \$ 2.74	2%	\$ 2.74	3%	of excess over \$ 2.74
2.74		5.48	.05 plus 3%	
5.48		8.22	.14 plus 4%	5.48
8.22		13.70	.25 plus 5%	8.22
13.70		21.92	.52 plus 6%	13.70
21.92		32.88	1.02 plus 7%	21.92
32.88		46.58	1.78 plus 8%	32.88
46.58		68.50	2.88 plus 9%	46.58
68.50		---	4.85 plus 10%	68.50

PERCENTAGE OF FEDERAL INCOME TAX WITHHELD METHOD

THE FIXED PERCENTAGES TO BE APPLIED TO THE FEDERAL INCOME TAX WITHHELD ARE AS FOLLOWS:

1. TWENTY-THREE PERCENT (23%) ON SINGLE PERSONS WITH AN ANNUAL SALARY UNDER \$10,000.
 2. TWENTY-EIGHT PERCENT (28%) ON SINGLE PERSONS WITH AN ANNUAL SALARY OF \$10,000 OR MORE.
 3. TWENTY-FIVE PERCENT (25%) ON MARRIED PERSONS WITH AN ANNUAL SALARY UNDER \$10,000.
 4. THIRTY PERCENT (30%) ON MARRIED PERSONS WITH AN ANNUAL SALARY OF \$10,000 OR MORE.
- IF FEDERAL INCOME TAX IS NOT REQUIRED TO BE WITHHELD, D. C. INCOME TAX SHALL BE WITHHELD AT THE RATE OF TWO PERCENT (2%) OF ALL WAGES PAID TO SUCH EMPLOYEES.

Docket for the Bill 1-215

Considered in Council 12-16-75

First vote *12-2-75

RECORD OF COUNCIL VOTE (on 12-16-75)																														
COUNCIL MEMBER					YES	NO	P. R.	A. B.	R. A.	COUNCIL MEMBER					YES	NO	P. R.	A. B.	R. A.											
TUCKER					X					DIXON					X					SPAULDING					X					
MOORE, D.					X					HARDY					X						WILSON							X		
BARRY					X					HOBSON					X						WINTER					X				
CLARKE					X					MOORE, J.					X															
GOATES					X					SHACKLETON					X															

X—Indicates Vote P. R.—Present A. B.—Absent R. A.—Readopted

Robert A. Williams
(Secretary of the Council)

Final vote in Council 1-13-76

RECORD OF COUNCIL VOTE																														
COUNCIL MEMBER					YES	NO	P. R.	A. B.	R. A.	COUNCIL MEMBER					YES	NO	P. R.	A. B.	R. A.											
TUCKER					X					DIXON					X					SPAULDING					X					
MOORE, D.					X					HARDY					X						WILSON					X				
BARRY					X					HOBSON					X						WINTER					X				
CLARKE					X					MOORE, J.							X													
COATES					X					SHACKLETON					X															

X—Indicates Vote P. R.—Present A. B.—Absent R. A.—Readopted

Robert A. Williams
(Secretary of the Council)

Presented to the Mayor JAN 23 1976

Mayor's action:

approve: ✓ 8 FEB 1976

disapprove: _____

Robert A. Williams
(Secretary of the Council)

Walter W. [Signature]
(Mayor's Signature)

8 FEB 1976

Enacted without Mayor's signature _____

(Secretary of the Council)

