

**CITY OF PONTIAC
INCOME TAX DIVISION**

450 Wide Track Drive, E.
Pontiac, Michigan 48342

**City of Pontiac
WITHHOLDING TAX GUIDE**

Effective January 1, 1968

WITHHOLDING RATES

Pontiac adopted the Michigan Uniform City Income Tax Ordinance, effective January 1, 1968. This booklet contains instructions and tables for withholding under the ordinance.

There are two withholding rates:

- one percent (1%);
- half of one percent ($\frac{1}{2}\%$).

Use the 1% rate for:

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

Use the $\frac{1}{2}\%$ rate for:

- 1) Nonresidents of Pontiac working in Pontiac;
- 2) Pontiac residents working outside the city who are also subject to withholding for the place where they work.

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

WHO HAS TO WITHHOLD

Every employer is required to withhold who:

- 1) has a location in the city, or
- 2) who is doing business in the city even though he has no location in the city.

An employer is any "individual, partnership, association, corporation, non-profit organization, governmental body or unit or agency, or any other

Mr. Employer

This booklet contains:

1. Instructions for withholding the Pontiac income tax from employee's pay.
2. Withholding tables at 1% and $\frac{1}{2}\%$.

**CITY OF PONTIAC
Income Tax Division**

entity . . . that employs 1 or more persons on a salary, bonus, wage, commission or other basis, whether or not the employer is in a business."

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

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

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

WHO MUST REGISTER

Every employer in Pontiac and every employer outside of Pontiac who has employees living or working in Pontiac is required to register as an employer (Use form P-SS-4). Each employer's Federal Employer Identification Number is being used by the City to identify his withholding account. New employers should immediately register this number with the City by letter, telephone or by filing form P-SS-4 (Employer's Withholding Registration). Be sure to include the approximate number of employees.

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

WHO TO WITHHOLD FROM

Employers are required to withhold from the following employees:

- 1) All residents of the City of Pontiac whether or not they work inside the city;
- 2) All nonresidents of the City of Pontiac who have Pontiac as their predominant place of employment.

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

PREDOMINANT PLACE OF EMPLOYMENT

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

The Ordinance defines predominant place of employment as "that city imposing a tax under a uniform city income tax ordinance other than the city of residence, in which the employee estimates he will earn the greatest percentage of his compensation from the employer, which percentage is 25% or more."

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

- 1) He earns a greater percentage of his compensation in Pontiac than any other Michigan city with an income tax, except his city of residence;

- 2) This greatest percentage constitutes 25% or more of his total compensation from you.

An employee can have only one predominant place of employment

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

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

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

PW-4 FORMS REQUIRED

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

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

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

Form PW-4 is printed on tabulating card stock and may be used in tabulating machines. Employers withholding for Pontiac may obtain any quantity they require free of charge from the city.

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

WHAT PAY TO WITHHOLD FROM

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

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

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

PAYMENTS NOT SUBJECT TO WITHHOLDING

Withholding does not apply to:

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

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

EXEMPTIONS

Exemptions of \$600 per year, as allowed in the Federal Internal Revenue Code, are allowed the employee for himself, his spouse, and each of his dependents. Additional exemptions, as allowed in the Internal Revenue Code, are allowed if either the employee or his spouse is 65 or over, or blind

The withholding may be determined by either a direct percentage computation or by referring to the tables included in this booklet. The employer must first advise you of his exemptions by filling out an Employee's Withholding Certificate, Form PW-4. Employees should be instructed to claim their actual and true number of exemptions. (Note: Some employees claim fewer exemptions than the true number to either pre-pay additional Federal tax which will be owed or to create a claim for a refund.) If an employee fails or refuses to file a Form PW-4 with you, the ordinance requires the employer to withhold one percent from the employee's total compensation without benefit of exemptions.

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

Weekly	\$11.54
Bi-weekly	23.08
Semi-monthly	25.00
Monthly	50.00
Per diem	1.65

After computing the tax, ignore all fractions less than $\frac{1}{2}\%$, and raise all fractions of $\frac{1}{2}\%$ and over to the next cent.

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

WITHHOLDING REQUIRED ON RESIDENTS

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

The withholding rate for Pontiac residents whose predominant place of employment is Detroit or any other Michigan city with an income tax is half of one percent ($\frac{1}{2}\%$). In addition to withholding half of one percent for Pontiac, you must withhold half of one percent for the other taxing city in Michigan.

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

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

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

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

Example No. 1. A Pontiac resident works at your out of town location, in a city that has no income tax. His earnings are \$110 per week, and he claims three exemptions. His withholding would be 75¢ per week.

- 1) Allow \$11.54 for each dependent. Three times \$11.54 is \$34.62.
- 2) Subtracting \$34.62 from \$110 leaves \$75.38 as subject to withholding.
- 3) Multiplying \$75.38 by 1% gives 75¢.

Example No. 2. A Pontiac resident performs 30% of his services for you in City A, 60% in City B, and 10% in Pontiac. All three cities have an income tax. The man's earnings are \$110 a week and he has three exemptions.

Pontiac's withholding on this employee is half of one percent on his salary of \$110, after exemptions.

- 1) Subtract \$34.62 (three exemptions at \$11.54 each) from \$110, leaving \$75.38 as subject to withholding.
- 2) Multiply this by $\frac{1}{2}\%$ to get the Pontiac withholding of 38¢.

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

1) Multiply \$110 by 60% to get \$66, the amount of compensation earned in City B.

2) Subtract \$34.62 in exemptions, leaving \$31.38 as the amount subject to withholding.

3) Multiply \$31.38 by $\frac{1}{2}\%$ to get City B's withholding of 16¢.

City A collects no withholding from this employee.

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

To determine the Pontiac withholding:

- 1) Subtract \$34.62 (\$11.54 for three exemptions) from \$150, leaving \$115.38 subject to withholding.
- 2) Multiply \$115.38 by $\frac{1}{2}\%$ to get the Pontiac withholding of 58¢.

To determine the Detroit withholding:

- 1) Multiply the \$150 salary by 40% to determine the amount earned in Detroit; it is \$60.
- 2) Subtract \$34.62 in exemptions from \$60 to get \$25.38, the amount subject to withholding.
- 3) Multiply \$25.38 by $\frac{1}{2}\%$ to get the Detroit withholding of 13¢.

WITHHOLDING REQUIRED ON NONRESIDENTS

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

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

Example No. 1. An employee resides in a non-taxing city and works full time for you in Pontiac, has earnings of \$110 per week, and claims three exemptions. His withholding is \$38 per week.

- 1) Multiplying \$11.54 by three exemptions gives \$34.62 total exemption.
- 2) Subtracting \$34.62 from \$110 leaves \$75.38 subject to withholding.
- 3) Multiplying \$75.38 by $\frac{1}{2}\%$ gives Pontiac withholding of 38¢.

Example No. 2. A nonresident employee lives in Detroit, performs 80% of his work in Pontiac, earns \$110 weekly, and claims three exemptions. His withholding for Pontiac is 27¢ and if you do business in Detroit you will also be required to withhold 38¢ for that city.

To determine Pontiac withholding:

- 1) Multiply \$110 by 80%, which gives \$88 as the amount earned in Pontiac.
- 2) Subtract \$34.62 (three exemptions) from \$88, which leaves \$53.38 as the amount subject to withholding.
- 3) Multiply \$53.38 by $\frac{1}{2}\%$. This gives 27¢ as withholding for Pontiac.

To determine Detroit withholding:

- 1) Subtract \$34.62 in exemptions from \$110, and multiply the result (\$75.38) by $\frac{1}{2}\%$. This gives 38¢ as withholding for Detroit.

REPORTING AND PAYING AMOUNTS WITHHELD

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

Ordinance #1618 amends the requirement originally requiring quarterly reporting, to read that beginning January 1, 1971, any employer who withholds City of Pontiac income tax amounting to more than \$100 per month must remit the withheld tax to the Treasurer, City of Pontiac, on or before the last day of the subsequent month.

Form P-941 and check or money order (cash should not be mailed) are to be mailed to the City Treasurer's office, Income Tax Division, 450 Wide Track Drive East, Pontiac, Michigan 48058.

CORRECTION OF ERRORS

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

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

If an error is discovered in the withholding of a former employee, notify the Finance Director's Office, Income Tax Division.

ANNUAL REPORTS

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

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

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

If an employer wishes to submit a listing or any other machine readable formats to the City of Pontiac, in lieu of W-2's or PW-2's, prior permission must be obtained from the Income Tax Office.

Any employer who goes out of business or permanently ceases to be an employer must file

PW-2's and a PW-3 by the date his final withholding payment is due.

ANY FURTHER QUESTIONS

The City Commission has adopted Rules and Regulations which supplement the Income Tax Ordinance. Copies of the Ordinance and Rules and Regulations may be obtained on request. In case of variance between this booklet and the ordinance, the ordinance prevails.

Tables for withholding on 40%, 60% or 80% of an employee's pay, for those non-

resident employees performing less than 100% of their work or services within the city, are also available on request.

All returns and remittances are to be mailed to the City Treasurer's Office, Income Tax Division, 450 Wide Track Drive, E., Pontiac Michigan 48058.

Questions and requests for forms should be addressed to Income Tax Division, 450 Wide Track Drive, E., Pontiac, Michigan 48058. The telephone number is 857-7636.

PW-4 EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF PONTIAC INCOME TAX								
1. Print Full Name		Social Security No.		Office, Plant, Dept.		Employee Identification No.		
2. Address, Number and Street		City, Township or Village where you reside				State	Zip Code	
3. Predominant Place of Employment		City		Under 25%	40%	60%	80%	
Print name of each city where you work for this employer and circle closest % of total earnings in each.		City		Under 25%	40%	60%	80%	
YOUR WITHHOLDING EXEMPTIONS: (See instructions on reverse side.)		Check blocks which apply	4. Exemptions for yourself	<input type="checkbox"/> Regular \$600 exemption	<input type="checkbox"/> Additional \$600 exemption if 65 or over at end of year	<input type="checkbox"/> Additional \$600 exemption if blind	Enter number of exemptions checked →	
			5. Exemptions for your wife(husband)	<input type="checkbox"/> Regular \$600 exemption	<input type="checkbox"/> Additional \$600 exemption if 65 or over at end of year	<input type="checkbox"/> Additional \$600 exemption if blind	Enter number of exemptions checked →	
EMPLOYEE: File this form with your employer. Otherwise he must withhold CITY OF PONTIAC income tax from your earnings without exemption.			6. (a) Exemptions for your children	Number	6. (b) Exemptions for your other dependents	Number	Enter total of line 6 (a plus b) →	
EMPLOYER: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct and complete the INCOME TAX ADMINISTRATOR must be so advised.			7. Add the number of exemptions which you have claimed on lines 4, 5 and 6 above and write the total →					
I certify that the information submitted on this certificate is true, correct and complete to the best of my knowledge and belief.								
8. Date		19		Signature				

FRONT

LINE 3 INSTRUCTIONS—If you work for this employer in more than two cities or communities, print names of the two Michigan cities or communities where you perform the greatest percent of your work. Circle the closest percent of total earnings for work done or services rendered in each city or community listed. The estimated percent of total earnings from this employer for work done or services performed within taxing cities (line 3 on other side) is for withholding purposes only. In determining final tax liability this estimate is subject to substantiation and audit.

DEPENDENTS—To qualify as your dependent (line 6 on other side), a person (a) must receive more than one-half of his or her support from you for the year, and (b) must have less than \$600 gross income during the year (except your child who is a student or who is under 19 years of age), and (c) must not be claimed as an exemption by such person's husband or wife, and (d) must be a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone (this does not apply to an alien child legally adopted by and living with a United States citizen abroad), and (e) must (1) have your home as his principal residence and be a member of your household for the entire year, or (2) be related to you as follows:
 Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;
 Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;
 Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law, or sister-in-law;
 Your uncle, aunt, nephew, or niece (but only if related by blood).

CHANGES IN EXEMPTIONS—You should file a new certificate at any time if the number of your exemptions INCREASES. You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:
 (a) Your wife (or husband) for whom you have been claiming exemption is divorced or legally separated or claims her (or his) own exemption on a separate certificate.
 (b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.
 (c) You find that a dependent for whom you claimed exemption will receive \$600 or more of income of his own during the year (except your child who is a student or who is under 19 years of age).

OTHER DECREASES in exemption, such as the death of a wife or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

CHANGE OF RESIDENCE—You must file a new certificate within 10 days after you change your residence from or to a taxing city.

CHANGES IN EMPLOYMENT—You must file a new certificate by December 1 of each year if your Line 3 estimate of the percent of work done or services to be rendered in cities levying an income tax will change for the ensuing year.

BACK

The above withholding certificate has been printed on tabulating card stock and will be furnished free to all employers. Any employer who wishes to reproduce the form has the City of Pontiac's permission to do so, including permission to modify the form to fit his own particular needs.

**CITY OF PONTIAC — INCOME TAX DIVISION
EMPLOYER'S RETURN OF INCOME TAX WITHHELD**

P 941

**DO NOT WRITE
IN THIS SPACE**

DEPOSIT SERIAL NUMBER

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;">TAX WITHHELD</td> <td rowspan="3" style="vertical-align: top; padding: 5px;"> MAKE REMITTANCE PAYABLE AND MAIL WITH RETURN TO: TREASURER, CITY OF PONTIAC 450 WIDE TRACK DRIVE, EAST PONTIAC, MICHIGAN 48342 </td> </tr> <tr> <td style="height: 20px;">ADJUSTMENTS</td> </tr> <tr> <td style="height: 20px;">TOTAL PAID</td> </tr> </table>	TAX WITHHELD	MAKE REMITTANCE PAYABLE AND MAIL WITH RETURN TO: TREASURER, CITY OF PONTIAC 450 WIDE TRACK DRIVE, EAST PONTIAC, MICHIGAN 48342	ADJUSTMENTS	TOTAL PAID	<p>IF THIS IS YOUR FIRST RETURN, ENTER DATE BUSINESS WAS STARTED _____ 19__</p> <p>Type or print business name, address, employer identification no. and period covered if not pre-printed below. IF NAME, ADDRESS OR EMPLOYER NUMBER IS NOT CORRECT, PLEASE CORRECT.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; border-bottom: 1px solid black;">FROM</td> <td style="width: 20%; border-bottom: 1px solid black;">TO</td> <td style="width: 60%; border-bottom: 1px solid black;">YEAR</td> </tr> <tr> <td style="text-align: center;">←</td> <td></td> <td style="text-align: right;"> DUE ON OR BEFORE </td> </tr> </table> <p>EMPLOYER IDENTIFICATION NUMBER _____</p> <p><input type="checkbox"/> If this is a final return, check here and check box applicable below. Explain on back of card and file forms PW-2 and PW-3 under separate cover within 30 days.</p> <p><input type="checkbox"/> Business permanently discontinued <input type="checkbox"/> Business sold</p> <p><input type="checkbox"/> Business temporarily discontinued <input type="checkbox"/> Ceased paying wages</p> <p>I certify the tax withheld as shown on this return is correct.</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border-bottom: 1px solid black;">SIGNATURE</td> <td style="width: 25%; border-bottom: 1px solid black;">TITLE</td> <td style="width: 25%; border-bottom: 1px solid black;">DATE</td> </tr> </table>	FROM	TO	YEAR	←		DUE ON OR BEFORE 	SIGNATURE	TITLE	DATE
TAX WITHHELD	MAKE REMITTANCE PAYABLE AND MAIL WITH RETURN TO: TREASURER, CITY OF PONTIAC 450 WIDE TRACK DRIVE, EAST PONTIAC, MICHIGAN 48342													
ADJUSTMENTS														
TOTAL PAID														
FROM	TO	YEAR												
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SIGNATURE	TITLE	DATE												
EMPLOYER'S COPY	EMPLOYER'S COPY													
Identification No. 1-12	KEEP THIS COPY FOR YOUR RECORDS	Tax Withheld 61-69	Name 73-80											

City of Pontiac — Income Tax Division
INSTRUCTIONS FOR EMPLOYER'S RETURN OF INCOME TAX WITHHELD

A. REGULAR RETURNS

1. Quarterly returns are required to be filed on Form P-941. Remittance in full should be made payable to Treasurer, City of Pontiac. Mail Form P-941 and remittance to Treasurer, City of Pontiac, City Hall, Pontiac, Michigan 48342, in the enclosed envelope. Quarterly returns and payments are due on the last day of the month following the end of the quarter.
2. Employers whose withholding exceeds \$50.00 per month may, at their own election, report and pay monthly. Once having elected to pay monthly, however, the employer is required to continue to do so until he files a written notice with the Finance Director that he elects to return to a quarterly basis. Monthly returns are due on the last day of the following month.
3. If no taxes were withheld, please state the reason on the back of the card Form P-941.
4. If the payment of wages has been temporarily discontinued for any reason (such as seasonal nature of the business), the employer must continue to file returns. On the back of the card Form P-941 give the date last wages were paid and the estimated date of resumption, with explanation.

B. INITIAL RETURNS

1. If this is your first return enter the date when business was started in the space provided.
2. Type or print the business name, address, Federal Employer Identification number, and period covered, if not pre-printed. Do not use the employer identification number assigned to a prior owner or another employer. The Federal Employer Identification number consists of nine digits, separated as follows: 00-0000000.
3. If you have applied for but not yet received a Federal Employer Identification Number write "Pending" in the space for employer number. We will then assign a temporary number until you receive your federal number.
4. If the business is sold or transferred since the previous quarter (or month) both the old and new employer must file returns but neither should report on compensation paid by the other.

C. FINAL RETURNS

1. If no wages are expected to be paid in the future, check the box indicating a final return on the card Form P-941, and also the box for the appropriate reason.
2. Give explanation on the back of the card.
3. If the business has been sold or transferred, give the name of the new owner or owners and the date transferred on the back of the card.
4. If business has been temporarily discontinued, give the expected date of resumption on the back of the card Form P-941.
5. When discontinuing business, a Form PW-2 (Withholding Tax Statement) for each employee from whom Pontiac income tax was withheld during the current year, and one Form PW-3 (Reconciliation of Tax Withheld), must be filed within 30 days of the date the final P-941 was due.
6. Give the name and address of the person who will have custody of the books and records of the discontinued business, on the back of the card.

D. ALL EMPLOYERS

1. Pre-addressed forms mailed to employers should be used in filing returns. If it is necessary to use a blank form not pre-addressed, care should be exercised to show the employer's name, address, and identification number exactly as they appeared on previous returns.
2. Check the name, address and employer number to see that they are correct. Enter any corrections necessary.
3. The form provides a space for adjustments to correct mistakes made on prior returns for the calendar year. Every return on which an adjustment for a preceding period is reported must be accompanied by a statement explaining the adjustment. Do not take credit for a prior year's adjustment. You must file a claim for refund of any prior year's overpayment.

**CITY OF PONTIAC--INCOME TAX DIVISION
RECONCILIATION OF PONTIAC INCOME TAX WITHHELD**

PW-3

1. TOTAL PONTIAC TAX WITHHELD DURING YEAR AS SHOWN ON FORMS PW-2 OR W-2 ENCLOSED (A)	\$		DUE ON OR BEFORE
2. TOTAL NUMBER OF WITHHOLDING TAX STATEMENTS (FORMS PW-2 OR W-2) TRANSMITTED HEREWITH	→		
3. TOTAL PONTIAC TAX WITHHELD AS SHOWN ON FORMS P-941 <small>(use other side if forms P-941 were filed monthly)</small>			INSTRUCTIONS ON REVERSE SIDE
THE NAME, ADDRESS AND IDENTIFICATION NUMBER ON THIS FORM MUST BE THE SAME AS USED ON FORMS P-941 AND PW-2 OR W-2. IF NOT CORRECT, PLEASE CORRECT		QUARTER ENDED MARCH 31	
		QUARTER ENDED JUNE 30	
		QUARTER ENDED SEPTEMBER 30	
		QUARTER ENDED DECEMBER 31	
	TOTAL (B)	\$	
	DIFF. (C)	\$	
	EMPLOYER IDENTIFICATION NUMBER		
	FOR CITY USE COMPARED		
	PW-2		
	P-941		
SIGNATURE	TITLE	DATE	

FRONT

INSTRUCTIONS FOR FORM PW-3

1. This form must be accompanied by a Form PW-2 or W-2 for each employee (a) from whom PONTIAC income tax has been withheld during the year or (b) who had taxable PONTIAC income during the year (even though no income tax was withheld).
2. If an employer's total payroll consists of a number of separate units or establishments, the Forms PW-2 or W-2 may be assembled accordingly and a separate list or tape submitted for each unit. In such case, a summary list or tape should be submitted, the total of which will agree with the corresponding entry to be made on Form PW-3.
3. Where the number of Forms PW-2 or W-2 is large, they may be forwarded in packages of convenient size. When this is done, the package should be identified with the name of the employer and consecutively numbered, and Form PW-3 should be placed in Package No. 1. The number of packages should be indicated immediately after the employer's name on Form PW-3. All forms and packages sent by mail are required by postal regulations to be sent by first class mail.
4. Mail this form, together with Forms PW-2 or W-2 and Adding Machine Tape or Accounting Machine listing showing the total Income Tax Withheld on Forms PW-2 or W-2 to CITY OF PONTIAC, INCOME TAX DIVISION 450 WIDE TRACK DRIVE, EAST PONTIAC MICHIGAN 48342.

TAX WITHHELD AS SHOWN ON FORMS P-941

JANUARY	\$	
FEBRUARY		
MARCH		
APRIL		
MAY		
JUNE		
JULY		
AUGUST		
SEPTEMBER		
OCTOBER		
NOVEMBER		
DECEMBER		
TOTAL	\$	

ENTER TOTAL ON LINE (B) ON OTHER SIDE

BACK

**PONTIAC
INCOME TAX
WITHHOLDING TABLES
ON
FOLLOWING PAGES**

PONTIAC INCOME TAX WITHHOLDING TABLES
WEEKLY Payroll Period

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

PONTIAC INCOME TAX WITHHOLDING TABLES
WEEKLY Payroll Period (Continued)

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

PONTIAC INCOME TAX WITHHOLDING TABLES
WEEKLY Payroll Period (Continued)

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$ 23	\$ 12	\$.12	\$.06	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	13	.14	.07	.02	.01	0	0	0	0	0	0
27	14	.16	.08	.04	.02	0	0	0	0	0	0
29	15	.18	.09	.06	.03	0	0	0	0	0	0
31	16	.20	.10	.08	.04	0	0	0	0	0	0
33	17	.22	.11	.10	.05	0	0	0	0	0	0
35	18	.24	.12	.12	.06	.01	0	0	0	0	0
37	19	.26	.13	.14	.07	.03	.01	0	0	0	0
39	20	.28	.14	.16	.08	.05	.02	0	0	0	0
41	21	.30	.15	.18	.09	.07	.03	0	0	0	0
43	22	.32	.16	.20	.10	.09	.04	0	0	0	0
45	23	.34	.17	.22	.11	.11	.05	0	0	0	0
47	24	.36	.18	.24	.12	.13	.06	.01	.01	0	0
49	25	.38	.19	.26	.13	.15	.07	.03	.02	0	0
51	26	.40	.20	.28	.14	.17	.08	.05	.03	0	0
53	27	.42	.21	.30	.15	.19	.09	.07	.04	0	0
55	28	.44	.22	.32	.16	.21	.10	.09	.05	0	0
57	29	.46	.23	.34	.17	.23	.11	.11	.06	0	0
59	30	.48	.24	.36	.18	.25	.12	.13	.07	.02	.01
61	31	.50	.25	.38	.19	.27	.13	.15	.08	.04	.02
63	32	.52	.26	.40	.20	.29	.14	.17	.09	.06	.03
65	33	.54	.27	.42	.21	.31	.15	.19	.10	.08	.04
67	34	.56	.28	.44	.22	.33	.16	.21	.11	.10	.05
69	35	.58	.29	.46	.23	.35	.17	.23	.12	.12	.06
71	36	.60	.30	.48	.24	.37	.18	.25	.13	.14	.07
73	37	.62	.31	.50	.25	.39	.19	.27	.14	.16	.08
75	38	.64	.32	.52	.26	.41	.20	.29	.15	.18	.09
77	39	.66	.33	.54	.27	.43	.21	.31	.16	.20	.10
79	40	.68	.34	.56	.28	.45	.22	.33	.17	.22	.11
81	41	.70	.35	.58	.29	.47	.23	.35	.18	.24	.12
83	42	.72	.36	.60	.30	.49	.24	.37	.19	.26	.13
85	43	.74	.37	.62	.31	.51	.25	.39	.20	.28	.14
87	44	.76	.38	.64	.32	.53	.26	.41	.21	.30	.15
89	45	.78	.39	.66	.33	.55	.27	.43	.22	.32	.16
91	46	.80	.40	.68	.34	.57	.28	.45	.23	.34	.17
93	47	.82	.41	.70	.35	.59	.29	.47	.24	.36	.18
95	48	.84	.42	.72	.36	.61	.30	.49	.25	.38	.19
97	49	.86	.43	.74	.37	.63	.31	.51	.26	.40	.20
99	50	.88	.44	.76	.38	.65	.32	.53	.27	.42	.21
1.01	.51	.90	.45	.78	.39	.67	.33	.55	.28	.44	.22

PONTIAC INCOME TAX WITHHOLDING TABLES
WEEKLY Payroll Period (Continued)

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
At Least	But Less Than	0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
		1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$160	\$162	\$1.61	\$.81	\$1.49	\$.75	\$1.38	\$.69	\$1.26	\$.63	\$1.15	\$.57
162	164	1.63	.82	1.51	.76	1.40	.70	1.28	.64	1.17	.58
164	166	1.65	.83	1.53	.77	1.42	.71	1.30	.65	1.19	.59
166	168	1.67	.84	1.55	.78	1.44	.72	1.32	.66	1.21	.60
168	170	1.69	.85	1.57	.79	1.46	.73	1.34	.67	1.23	.61
170	172	1.71	.86	1.59	.80	1.48	.74	1.36	.68	1.25	.62
172	174	1.73	.87	1.61	.81	1.50	.75	1.38	.69	1.27	.63
174	176	1.75	.88	1.63	.82	1.52	.76	1.40	.70	1.29	.64
176	178	1.77	.89	1.65	.83	1.54	.77	1.42	.71	1.31	.65
178	180	1.79	.90	1.67	.84	1.56	.78	1.44	.72	1.33	.66
180	182	1.81	.91	1.69	.85	1.58	.79	1.46	.73	1.35	.67
182	184	1.83	.92	1.71	.86	1.60	.80	1.48	.74	1.37	.68
184	186	1.85	.93	1.73	.87	1.62	.81	1.50	.75	1.39	.69
186	188	1.87	.94	1.75	.88	1.64	.82	1.52	.76	1.41	.70
188	190	1.89	.95	1.77	.89	1.66	.83	1.54	.77	1.43	.71
190	192	1.91	.96	1.79	.90	1.68	.84	1.56	.78	1.45	.72
192	194	1.93	.97	1.81	.91	1.70	.85	1.58	.79	1.47	.73
194	196	1.95	.98	1.83	.92	1.72	.86	1.60	.80	1.49	.74
196	198	1.97	.99	1.85	.93	1.74	.87	1.62	.81	1.51	.75
198	200	1.99	1.00	1.87	.94	1.76	.88	1.64	.82	1.53	.76
200	202	2.01	1.01	1.89	.95	1.78	.89	1.66	.83	1.55	.77
202	204	2.03	1.02	1.91	.96	1.80	.90	1.68	.84	1.57	.78
204	206	2.05	1.03	1.93	.97	1.82	.91	1.70	.85	1.59	.79
206	208	2.07	1.04	1.95	.98	1.84	.92	1.72	.86	1.61	.80
208	210	2.09	1.05	1.97	.99	1.86	.93	1.74	.87	1.63	.81
210	212	2.11	1.06	1.99	1.00	1.88	.94	1.76	.88	1.65	.82
212	214	2.13	1.07	2.01	1.01	1.90	.95	1.78	.89	1.67	.83
214	216	2.15	1.08	2.03	1.02	1.92	.96	1.80	.90	1.69	.84
216	218	2.17	1.09	2.05	1.03	1.94	.97	1.82	.91	1.71	.85
218	220	2.19	1.10	2.07	1.04	1.96	.98	1.84	.92	1.73	.86
220	222	2.21	1.11	2.09	1.05	1.98	.99	1.86	.93	1.75	.87
222	224	2.23	1.12	2.11	1.06	2.00	1.00	1.88	.94	1.77	.88
224	226	2.25	1.13	2.13	1.07	2.02	1.01	1.90	.95	1.79	.89
226	228	2.27	1.14	2.15	1.08	2.04	1.02	1.92	.96	1.81	.90
228	230	2.29	1.15	2.17	1.09	2.06	1.03	1.94	.97	1.83	.91
230	232	2.31	1.16	2.19	1.10	2.08	1.04	1.96	.98	1.85	.92
232	234	2.33	1.17	2.21	1.11	2.10	1.05	1.98	.99	1.87	.93
234	236	2.35	1.18	2.23	1.12	2.12	1.06	2.00	1.00	1.89	.94
236	238	2.37	1.19	2.25	1.13	2.14	1.07	2.02	1.01	1.91	.95
238	240	2.39	1.20	2.27	1.14	2.16	1.08	2.04	1.02	1.93	.96
\$240.00 and over	1% or ½% of excess over \$240.00 plus—										
	2.40	1.20	2.28	1.14	2.17	1.08	2.05	1.03	1.94	97	

PONTIAC INCOME TAX WITHHOLDING TABLES
WEEKLY Payroll Period (Continued)

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$1.03	\$.52	\$.92	\$.46	\$.80	\$.40	\$.69	\$.34	\$.57	\$.29	\$.46	\$.23
1.05	.53	.94	.47	.82	.41	.71	.35	.59	.30	.48	.24
1.07	.54	.96	.48	.84	.42	.73	.36	.61	.31	.50	.25
1.09	.55	.98	.49	.86	.43	.75	.37	.63	.32	.52	.26
1.11	.56	1.00	.50	.88	.44	.77	.38	.65	.33	.54	.27
1.13	.57	1.02	.51	.90	.45	.79	.39	.67	.34	.56	.28
1.15	.58	1.04	.52	.92	.46	.81	.40	.69	.35	.58	.29
1.17	.59	1.06	.53	.94	.47	.83	.41	.71	.36	.60	.30
1.19	.60	1.08	.54	.96	.48	.85	.42	.73	.37	.62	.31
1.21	.61	1.10	.55	.98	.49	.87	.43	.75	.38	.64	.32
1.23	.62	1.12	.56	1.00	.50	.89	.44	.77	.39	.66	.33
1.25	.63	1.14	.57	1.02	.51	.91	.45	.79	.40	.68	.34
1.27	.64	1.16	.58	1.04	.52	.93	.46	.81	.41	.70	.35
1.29	.65	1.18	.59	1.06	.53	.95	.47	.83	.42	.72	.36
1.31	.66	1.20	.60	1.08	.54	.97	.48	.85	.43	.74	.37
1.33	.67	1.22	.61	1.10	.55	.99	.49	.87	.44	.76	.38
1.35	.68	1.24	.62	1.12	.56	1.01	.50	.89	.45	.78	.39
1.37	.69	1.26	.63	1.14	.57	1.03	.51	.91	.46	.80	.40
1.39	.70	1.28	.64	1.16	.58	1.05	.52	.93	.47	.82	.41
1.41	.71	1.30	.65	1.18	.59	1.07	.53	.95	.48	.84	.42
1.43	.72	1.32	.66	1.20	.60	1.09	.54	.97	.49	.86	.43
1.45	.73	1.34	.67	1.22	.61	1.11	.55	.99	.50	.88	.44
1.47	.74	1.36	.68	1.24	.62	1.13	.56	1.01	.51	.90	.45
1.49	.75	1.38	.69	1.26	.63	1.15	.57	1.03	.52	.92	.46
1.51	.76	1.40	.70	1.28	.64	1.17	.58	1.05	.53	.94	.47
1.53	.77	1.42	.71	1.30	.65	1.19	.59	1.07	.54	.96	.48
1.55	.78	1.44	.72	1.32	.66	1.21	.60	1.09	.55	.98	.49
1.57	.79	1.46	.73	1.34	.67	1.23	.61	1.11	.56	1.00	.50
1.59	.80	1.48	.74	1.36	.68	1.25	.62	1.13	.57	1.02	.51
1.61	.81	1.50	.75	1.38	.69	1.27	.63	1.15	.58	1.04	.52
1.63	.82	1.52	.76	1.40	.70	1.29	.64	1.17	.59	1.06	.53
1.65	.83	1.54	.77	1.42	.71	1.31	.65	1.19	.60	1.08	.54
1.67	.84	1.56	.78	1.44	.72	1.33	.66	1.21	.61	1.10	.55
1.69	.85	1.58	.79	1.46	.73	1.35	.67	1.23	.62	1.12	.56
1.71	.86	1.60	.80	1.48	.74	1.37	.68	1.25	.63	1.14	.57
1.73	.87	1.62	.81	1.50	.75	1.39	.69	1.27	.64	1.16	.58
1.75	.88	1.64	.82	1.52	.76	1.41	.70	1.29	.65	1.18	.59
1.77	.89	1.66	.83	1.54	.77	1.43	.71	1.31	.66	1.20	.60
1.79	.90	1.68	.84	1.56	.78	1.45	.72	1.33	.67	1.22	.61
1.81	.91	1.70	.85	1.58	.79	1.47	.73	1.35	.68	1.24	.62
1% or ½% of excess over \$240.00 plus—											
1.82	.91	1.71	.85	1.59	.80	1.48	.74	1.36	.68	1.25	.62

PONTIAC INCOME TAX WITHHOLDING TABLES
BI-WEEKLY Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS--									
At Least	But Less Than	0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE--									
		1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$ 0	\$ 6	\$.03	\$.02	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	12	.09	.05	0	0	0	0	0	0	0	0
12	18	.15	.08	0	0	0	0	0	0	0	0
18	24	.21	.11	0	0	0	0	0	0	0	0
24	30	.27	.14	.04	.02	0	0	0	0	0	0
30	36	.33	.17	10	05	0	0	0	0	0	0
36	42	.39	20	16	08	0	0	0	0	0	0
42	48	.45	23	22	11	0	0	0	0	0	0
48	54	.51	26	28	14	05	02	0	0	0	0
54	60	.57	.29	.34	.17	.11	.05	0	0	0	0
60	66	.63	32	40	20	17	08	0	0	0	0
66	72	.69	35	46	23	23	11	0	0	0	0
72	78	.75	38	52	26	29	14	06	03	0	0
78	84	.81	41	58	29	35	17	12	06	0	0
84	90	.87	44	.64	.32	.41	.20	.18	.09	0	0
90	96	.93	47	70	35	47	.23	24	12	.01	0
96	102	.99	50	76	38	53	26	30	15	.07	.03
102	108	1.05	53	82	41	59	29	36	18	.13	.06
108	114	1.11	56	88	44	65	32	42	21	.19	.09
114	120	1.17	.59	.94	.47	.71	35	.48	.24	.25	.12
120	126	1.23	62	1.00	50	77	38	54	27	31	15
126	132	1.29	65	1.06	53	83	41	60	30	37	18
132	138	1.35	68	1.12	56	89	44	66	33	43	21
138	144	1.41	71	1.18	.59	95	47	72	36	49	24
144	150	1.47	.74	1.24	.62	1.01	.50	.78	.39	.55	.27
150	156	1.53	77	1.30	65	1.07	53	84	42	61	30
156	162	1.59	80	1.36	68	1.13	56	90	45	.67	33
162	168	1.65	83	1.42	71	1.19	59	96	48	.73	36
168	174	1.71	86	1.48	.74	1.25	62	1.02	51	.79	39
174	180	1.77	.89	1.54	.77	1.31	.65	1.08	.54	.85	.42
180	186	1.83	92	1.60	80	1.37	.68	1.14	.57	.91	45
186	192	1.89	.95	1.66	83	1.43	71	1.20	60	.97	48
192	198	1.95	.98	1.72	86	1.49	.74	1.26	63	1.03	51
198	204	2.01	1.01	1.78	89	1.55	77	1.32	66	1.09	54
204	210	2.07	1.04	1.84	.92	1.61	.80	1.38	.69	1.15	.57
210	216	2.13	1.07	1.90	95	1.67	83	1.44	72	1.21	60
216	222	2.19	1.10	1.96	98	1.73	86	1.50	.75	1.27	.63
222	228	2.25	1.13	2.02	1.01	1.79	89	1.56	78	1.33	.66
228	234	2.31	1.16	2.08	1.04	1.85	92	1.62	81	1.39	.69
234	240	2.37	1.19	2.14	1.07	1.91	95	1.68	84	1.45	.72

PONTIAC INCOME TAX WITHHOLDING TABLES
BI-WEEKLY Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5	6	7	8	9	10
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THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—

1%		1/2%		1%		1/2%		1%		1/2%	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
.02	.01	0	0	0	0	0	0	0	0	0	0
08	04	0	0	0	0	0	0	0	0	0	0
14	07	0	0	0	0	0	0	0	0	0	0
20	10	0	0	0	0	0	0	0	0	0	0
26	13	03	01	0	0	0	0	0	0	0	0
32	16	.09	.04	0	0	0	0	0	0	0	0
38	19	15	07	0	0	0	0	0	0	0	0
44	22	21	10	0	0	0	0	0	0	0	0
50	25	27	13	03	02	0	0	0	0	0	0
56	28	33	16	.09	.05	0	0	0	0	0	0
62	31	.39	.19	.15	.08	0	0	0	0	0	0
68	34	45	.22	.21	.11	0	0	0	0	0	0
74	37	51	25	27	14	.04	.02	0	0	0	0
80	40	57	28	33	17	10	05	0	0	0	0
86	43	63	31	.39	20	16	08	0	0	0	0
92	46	.69	.34	.45	.23	.22	.11	0	0	0	0
98	49	75	37	.51	26	28	14	05	03	0	0
104	52	81	40	57	29	34	17	11	06	0	0
110	55	87	43	63	32	40	20	17	09	0	0
116	58	93	46	69	35	46	23	23	12	0	0
122	61	99	49	75	38	52	26	29	.15	.06	03

PONTIAC INCOME TAX WITHHOLDING TABLES
BI-WEEKLY Payroll Period (Continued)

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
At Least	But Less Than	0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
		1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$240	\$246	\$2.43	\$1.22	\$2.20	\$1.10	\$1.97	\$.98	\$1.74	\$.87	\$1.51	\$.75
246	252	2.49	1.25	2.26	1.13	2.03	1.01	1.80	.90	1.57	.78
252	258	2.55	1.28	2.32	1.16	2.09	1.04	1.86	.93	1.63	.81
258	264	2.61	1.31	2.38	1.19	2.15	1.07	1.92	.96	1.69	.84
264	270	2.67	1.34	2.44	1.22	2.21	1.10	1.98	.99	1.75	.87
270	276	2.73	1.37	2.50	1.25	2.27	1.13	2.04	1.02	1.81	.90
276	282	2.79	1.40	2.56	1.28	2.33	1.16	2.10	1.05	1.87	.93
282	288	2.85	1.43	2.62	1.31	2.39	1.19	2.16	1.08	1.93	.96
288	294	2.91	1.46	2.68	1.34	2.45	1.22	2.22	1.11	1.99	.99
294	300	2.97	1.49	2.74	1.37	2.51	1.25	2.28	1.14	2.05	1.02
300	306	3.03	1.52	2.80	1.40	2.57	1.28	2.34	1.17	2.11	1.05
306	312	3.09	1.55	2.86	1.43	2.63	1.31	2.40	1.20	2.17	1.08
312	318	3.15	1.58	2.92	1.46	2.69	1.34	2.46	1.23	2.23	1.11
318	324	3.21	1.61	2.98	1.49	2.75	1.37	2.52	1.26	2.29	1.14
324	330	3.27	1.64	3.04	1.52	2.81	1.40	2.58	1.29	2.35	1.17
330	336	3.33	1.67	3.10	1.55	2.87	1.43	2.64	1.32	2.41	1.20
336	342	3.39	1.70	3.16	1.58	2.93	1.46	2.70	1.35	2.47	1.23
342	348	3.45	1.73	3.22	1.61	2.99	1.49	2.76	1.38	2.53	1.26
348	354	3.51	1.76	3.28	1.64	3.05	1.52	2.82	1.41	2.59	1.29
354	360	3.57	1.79	3.34	1.67	3.11	1.55	2.88	1.44	2.65	1.32
360	366	3.63	1.82	3.40	1.70	3.17	1.58	2.94	1.47	2.71	1.35
366	372	3.69	1.85	3.46	1.73	3.23	1.61	3.00	1.50	2.77	1.38
372	378	3.75	1.88	3.52	1.76	3.29	1.64	3.06	1.53	2.83	1.41
378	384	3.81	1.91	3.58	1.79	3.35	1.67	3.12	1.56	2.89	1.44
384	390	3.87	1.94	3.64	1.82	3.41	1.70	3.18	1.59	2.95	1.47
390	396	3.93	1.97	3.70	1.85	3.47	1.73	3.24	1.62	3.01	1.50
396	402	3.99	2.00	3.76	1.88	3.53	1.76	3.30	1.65	3.07	1.53
402	408	4.05	2.03	3.82	1.91	3.59	1.79	3.36	1.68	3.13	1.56
408	414	4.11	2.06	3.88	1.94	3.65	1.82	3.42	1.71	3.19	1.59
414	420	4.17	2.09	3.94	1.97	3.71	1.85	3.48	1.74	3.25	1.62
420	426	4.23	2.12	4.00	2.00	3.77	1.88	3.54	1.77	3.31	1.65
426	432	4.29	2.15	4.06	2.03	3.83	1.91	3.60	1.80	3.37	1.68
432	438	4.35	2.18	4.12	2.06	3.89	1.94	3.66	1.83	3.43	1.71
438	444	4.41	2.21	4.18	2.09	3.95	1.97	3.72	1.86	3.49	1.74
444	450	4.47	2.24	4.24	2.12	4.01	2.00	3.78	1.89	3.55	1.77
450	456	4.53	2.27	4.30	2.15	4.07	2.03	3.84	1.92	3.61	1.80
456	462	4.59	2.30	4.36	2.18	4.13	2.06	3.90	1.95	3.67	1.83
462	468	4.65	2.33	4.42	2.21	4.19	2.09	3.96	1.98	3.73	1.86
468	474	4.71	2.36	4.48	2.24	4.25	2.12	4.02	2.01	3.79	1.89
474	480	4.77	2.39	4.54	2.27	4.31	2.15	4.08	2.04	3.85	1.92
\$480.00 and over	1% or ½% of excess over \$480.00 plus—										
	4.80	2.40	4.57	2.28	4.34	2.17	4.11	2.05	3.88	1.94	

PONTIAC INCOME TAX WITHHOLDING TABLES
BI-WEEKLY Payroll Period (Continued)

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$1.28	\$.64	\$1.05	\$.52	\$.81	\$.41	\$.58	\$.29	\$.35	\$.18	\$.12	\$.06
1.34	.67	1.11	.55	.87	.44	.64	.32	.41	.21	.18	.09
1.40	.70	1.17	.58	.93	.47	.70	.35	.47	.24	.24	.12
1.46	.73	1.23	.61	.99	.50	.76	.38	.53	.27	.30	.15
1.52	.76	1.29	.64	1.05	.53	.82	.41	.59	.30	.36	.18
1.58	.79	1.35	.67	1.11	.56	.88	.44	.65	.33	.42	.21
1.64	.82	1.41	.70	1.17	.59	.94	.47	.71	.36	.48	.24
1.70	.85	1.47	.73	1.23	.62	1.00	.50	.77	.39	.54	.27
1.76	.88	1.53	.76	1.29	.65	1.06	.53	.83	.42	.60	.30
1.82	.91	1.59	.79	1.35	.68	1.12	.56	.89	.45	.66	.33
1.88	.94	1.65	.82	1.41	.71	1.18	.59	.95	.48	.72	.36
1.94	.97	1.71	.85	1.47	.74	1.24	.62	1.01	.51	.78	.39
2.00	1.00	1.77	.88	1.53	.77	1.30	.65	1.07	.54	.84	.42
2.06	1.03	1.83	.91	1.59	.80	1.36	.68	1.13	.57	.90	.45
2.12	1.06	1.89	.94	1.65	.83	1.42	.71	1.19	.60	.96	.48
2.18	1.09	1.95	.97	1.71	.86	1.48	.74	1.25	.63	1.02	.51
2.24	1.12	2.01	1.00	1.77	.89	1.54	.77	1.31	.66	1.08	.54
2.30	1.15	2.07	1.03	1.83	.92	1.60	.80	1.37	.69	1.14	.57
2.36	1.18	2.13	1.06	1.89	.95	1.66	.83	1.43	.72	1.20	.60
2.42	1.21	2.19	1.09	1.95	.98	1.72	.86	1.49	.75	1.26	.63
2.48	1.24	2.25	1.12	2.01	1.01	1.78	.89	1.55	.78	1.32	.66
2.54	1.27	2.31	1.15	2.07	1.04	1.84	.92	1.61	.81	1.38	.69
2.60	1.30	2.37	1.18	2.13	1.07	1.90	.95	1.67	.84	1.44	.72
2.66	1.33	2.43	1.21	2.19	1.10	1.96	.98	1.73	.87	1.50	.75
2.72	1.36	2.49	1.24	2.25	1.13	2.02	1.01	1.79	.90	1.56	.78
2.78	1.39	2.55	1.27	2.31	1.16	2.08	1.04	1.85	.93	1.62	.81
2.84	1.42	2.61	1.30	2.37	1.19	2.14	1.07	1.91	.96	1.68	.84
2.90	1.45	2.67	1.33	2.43	1.22	2.20	1.10	1.97	.99	1.74	.87
2.96	1.48	2.73	1.36	2.49	1.25	2.26	1.13	2.03	1.02	1.80	.90
3.02	1.51	2.79	1.39	2.55	1.28	2.32	1.16	2.09	1.05	1.86	.93
3.08	1.54	2.85	1.42	2.61	1.31	2.38	1.19	2.15	1.08	1.92	.96
3.14	1.57	2.91	1.45	2.67	1.34	2.44	1.22	2.21	1.11	1.98	.99
3.20	1.60	2.97	1.48	2.73	1.37	2.50	1.25	2.27	1.14	2.04	1.02
3.26	1.63	3.03	1.51	2.79	1.40	2.56	1.28	2.33	1.17	2.10	1.05
3.32	1.66	3.09	1.54	2.85	1.43	2.62	1.31	2.39	1.20	2.16	1.08
3.38	1.69	3.15	1.57	2.91	1.46	2.68	1.34	2.45	1.23	2.22	1.11
3.44	1.72	3.21	1.60	2.97	1.49	2.74	1.37	2.51	1.26	2.28	1.14
3.50	1.75	3.27	1.63	3.03	1.52	2.80	1.40	2.57	1.29	2.34	1.17
3.56	1.78	3.33	1.66	3.09	1.55	2.86	1.43	2.63	1.32	2.40	1.20
3.62	1.81	3.39	1.69	3.15	1.58	2.92	1.46	2.69	1.35	2.46	1.23
1% or ½% of excess over \$480.00 plus—											
3.65	1.82	3.42	1.71	3.18	1.59	2.95	1.48	2.72	1.36	2.49	1.25

PONTIAC INCOME TAX WITHHOLDING TABLES
SEMI-MONTHLY Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS--									
At Least	But Less Than	0		1		2		3		4	
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE--									
		1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$ 0	\$ 8	\$.04	\$.02	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
8	16	.12	.06	0	0	0	0	0	0	0	0
16	24	.20	.10	0	0	0	0	0	0	0	0
24	32	.28	.14	.03	.02	0	0	0	0	0	0
32	40	.36	.18	.11	.06	0	0	0	0	0	0
40	48	.44	.22	.19	.10	0	0	0	0	0	0
48	56	.52	.26	.27	.14	.02	.01	0	0	0	0
56	64	.60	.30	.35	.18	.10	.05	0	0	0	0
64	72	.68	.34	.43	.22	.18	.09	0	0	0	0
72	80	.76	.38	.51	.26	.26	.13	.01	.01	0	0
80	88	.84	.42	.59	.30	.34	.17	.09	.05	0	0
88	96	.92	.46	.67	.34	.42	.21	.17	.09	0	0
96	104	1.00	.50	.75	.38	.50	.25	.25	.13	0	0
104	112	1.08	.54	.83	.42	.58	.29	.33	.17	.08	.04
112	120	1.16	.58	.91	.46	.66	.33	.41	.21	.16	.08
120	128	1.24	.62	.99	.50	.74	.37	.49	.25	.24	.12
128	136	1.32	.66	1.07	.54	.82	.41	.57	.29	.32	.16
136	144	1.40	.70	1.15	.58	.90	.45	.65	.33	.40	.20
144	152	1.48	.74	1.23	.62	.98	.49	.73	.37	.48	.24
152	160	1.56	.78	1.31	.66	1.06	.53	.81	.41	.56	.28
160	168	1.64	.82	1.39	.70	1.14	.57	.89	.45	.64	.32
168	176	1.72	.86	1.47	.74	1.22	.61	.97	.49	.72	.36
176	184	1.80	.90	1.55	.78	1.30	.65	1.05	.53	.80	.40
184	192	1.88	.94	1.63	.82	1.38	.69	1.13	.57	.88	.44
192	200	1.96	.98	1.71	.86	1.46	.73	1.21	.61	.96	.48
200	208	2.04	1.02	1.79	.90	1.54	.77	1.29	.65	1.04	.52
208	216	2.12	1.06	1.87	.94	1.62	.81	1.37	.69	1.12	.56
216	224	2.20	1.10	1.95	.98	1.70	.85	1.45	.73	1.20	.60
224	232	2.28	1.14	2.03	1.02	1.78	.89	1.53	.77	1.28	.64
232	240	2.36	1.18	2.11	1.06	1.86	.93	1.61	.81	1.36	.68
240	248	2.44	1.22	2.19	1.10	1.94	.97	1.69	.85	1.44	.72
248	256	2.52	1.26	2.27	1.14	2.02	1.01	1.77	.89	1.52	.76
256	264	2.60	1.30	2.35	1.18	2.10	1.05	1.85	.93	1.60	.80
264	272	2.68	1.34	2.43	1.22	2.18	1.09	1.93	.97	1.68	.84
272	280	2.76	1.38	2.51	1.26	2.26	1.13	2.01	1.01	1.76	.88
280	288	2.84	1.42	2.59	1.30	2.34	1.17	2.09	1.05	1.84	.92
288	296	2.92	1.46	2.67	1.34	2.42	1.21	2.17	1.09	1.92	.96
296	304	3.00	1.50	2.75	1.38	2.50	1.25	2.25	1.13	2.00	1.00
304	312	3.08	1.54	2.83	1.42	2.58	1.29	2.33	1.17	2.08	1.04
312	320	3.16	1.58	2.91	1.46	2.66	1.33	2.41	1.21	2.16	1.08

PONTIAC INCOME TAX WITHHOLDING TABLES
SEMI-MONTHLY Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5	6	7	8	9	10
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THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—

1%		½%		1%		½%		1%		½%		1%		½%	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
07	.04	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	.08	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	.12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
.31	.16	.06	.03	0	0	0	0	0	0	0	0	0	0	0	0
39	.20	.14	.07	0	0	0	0	0	0	0	0	0	0	0	0
47	.24	.22	.11	0	0	0	0	0	0	0	0	0	0	0	0
55	.28	.30	.15	.05	.03	0	0	0	0	0	0	0	0	0	0
63	.32	.38	.19	.13	.07	0	0	0	0	0	0	0	0	0	0
.71	.36	.46	.23	.21	.11	0	0	0	0	0	0	0	0	0	0
79	.40	.54	.27	.29	.15	.04	.02	0	0	0	0	0	0	0	0
87	.44	.62	.31	.37	.19	.12	.06	0	0	0	0	0	0	0	0
95	.48	.70	.35	.45	.23	.20	.10	0	0	0	0	0	0	0	0
1.03	.52	.78	.39	.53	.27	.28	.14	.03	.02	0	0	0	0	0	0
1.11	.56	.86	.43	.61	.31	.36	.18	.11	.06	0	0	0	0	0	0
1.19	.60	.94	.47	.69	.35	.44	.22	.19	.10	0	0	0	0	0	0
1.27	.64	1.02	.51	.77	.39	.52	.26	.27	.14	.02	.01	0	0	0	0
1.35	.68	1.10	.55	.85	.43	.60	.30	.35	.18	.10	.05	0	0	0	0
1.43	.72	1.18	.59	.93	.47	.68	.34	.43	.22	.18	.09	0	0	0	0
1.51	.76	1.26	.63	1.01	.51	.76	.38	.51	.26	.26	.13	0	0	0	0
1.59	.80	1.34	.67	1.09	.55	.84	.42	.59	.30	.34	.17	0	0	0	0
1.67	.84	1.42	.71	1.17	.59	.92	.46	.67	.34	.42	.21	0	0	0	0
1.75	.88	1.50	.75	1.25	.63	1.00	.50	.75	.38	.50	.25	0	0	0	0
1.83	.92	1.58	.79	1.33	.67	1.08	.54	.83	.42	.58	.29	0	0	0	0
1.91	.96	1.66	.83	1.41	.71	1.16	.58	.91	.46	.66	.33	0	0	0	0

PONTIAC INCOME TAX WITHHOLDING TABLES
SEMI-MONTHLY Payroll Period (Continued)

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
At Least	But Less Than	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
		1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$320	\$328	\$3.24	\$1.62	\$2.99	\$1.50	\$2.74	\$1.37	\$2.49	\$1.25	\$2.24	\$1.12
328	336	3.32	1.66	3.07	1.54	2.82	1.41	2.57	1.29	2.32	1.16
336	344	3.40	1.70	3.15	1.58	2.90	1.45	2.65	1.33	2.40	1.20
344	352	3.48	1.74	3.23	1.62	2.98	1.49	2.73	1.37	2.48	1.24
352	360	3.56	1.78	3.31	1.66	3.06	1.53	2.81	1.41	2.56	1.28
360	368	3.64	1.82	3.39	1.70	3.14	1.57	2.89	1.45	2.64	1.32
368	376	3.72	1.86	3.47	1.74	3.22	1.61	2.97	1.49	2.72	1.36
376	384	3.80	1.90	3.55	1.78	3.30	1.65	3.05	1.53	2.80	1.40
384	392	3.88	1.94	3.63	1.82	3.38	1.69	3.13	1.57	2.88	1.44
392	400	3.96	1.98	3.71	1.86	3.46	1.73	3.21	1.61	2.96	1.48
400	408	4.04	2.02	3.79	1.90	3.54	1.77	3.29	1.65	3.04	1.52
408	416	4.12	2.06	3.87	1.94	3.62	1.81	3.37	1.69	3.12	1.56
416	424	4.20	2.10	3.95	1.98	3.70	1.85	3.45	1.73	3.20	1.60
424	432	4.28	2.14	4.03	2.02	3.78	1.89	3.53	1.77	3.28	1.64
432	440	4.36	2.18	4.11	2.06	3.86	1.93	3.61	1.81	3.36	1.68
440	448	4.44	2.22	4.19	2.10	3.94	1.97	3.69	1.85	3.44	1.72
448	456	4.52	2.26	4.27	2.14	4.02	2.01	3.77	1.89	3.52	1.76
456	464	4.60	2.30	4.35	2.18	4.10	2.05	3.85	1.93	3.60	1.80
464	472	4.68	2.34	4.43	2.22	4.18	2.09	3.93	1.97	3.68	1.84
472	480	4.76	2.38	4.51	2.26	4.26	2.13	4.01	2.01	3.76	1.88
480	488	4.84	2.42	4.59	2.30	4.34	2.17	4.09	2.05	3.84	1.92
488	496	4.92	2.46	4.67	2.34	4.42	2.21	4.17	2.09	3.92	1.96
496	500	5.00	2.50	4.75	2.38	4.50	2.25	4.25	2.13	4.00	2.00
\$500.00 and over	1% or ½% of excess over \$500.00 plus—										
	5.00	2.50	4.75	2.38	4.50	2.25	4.25	2.13	4.00	2.00	

PONTIAC INCOME TAX WITHHOLDING TABLES
SEMI-MONTHLY Payroll Period (Continued)

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$1.99	\$1.00	\$1.74	\$.87	\$1.49	\$.75	\$1.24	\$.62	\$.99	\$.50	\$.74	\$.37
2.07	1.04	1.82	.91	1.57	.79	1.32	.66	1.07	.54	.82	.41
2.15	1.08	1.90	.95	1.65	.83	1.40	.70	1.15	.58	.90	.45
2.23	1.12	1.98	.99	1.73	.87	1.48	.74	1.23	.62	.98	.49
2.31	1.16	2.06	1.03	1.81	.91	1.56	.78	1.31	.66	1.06	.53
2.39	1.20	2.14	1.07	1.89	.95	1.64	.82	1.39	.70	1.14	.57
2.47	1.24	2.22	1.11	1.97	.99	1.72	.86	1.47	.74	1.22	.61
2.55	1.28	2.30	1.15	2.05	1.03	1.80	.90	1.55	.78	1.30	.65
2.63	1.32	2.38	1.19	2.13	1.07	1.88	.94	1.63	.82	1.38	.69
2.71	1.36	2.46	1.23	2.21	1.11	1.96	.98	1.71	.86	1.46	.73
2.79	1.40	2.54	1.27	2.29	1.15	2.04	1.02	1.79	.90	1.54	.77
2.87	1.44	2.62	1.31	2.37	1.19	2.12	1.06	1.87	.94	1.62	.81
2.95	1.48	2.70	1.35	2.45	1.23	2.20	1.10	1.95	.98	1.70	.85
3.03	1.52	2.78	1.39	2.53	1.27	2.28	1.14	2.03	1.02	1.78	.89
3.11	1.56	2.86	1.43	2.61	1.31	2.36	1.18	2.11	1.06	1.86	.93
3.19	1.60	2.94	1.47	2.69	1.35	2.44	1.22	2.19	1.10	1.94	.97
3.27	1.64	3.02	1.51	2.77	1.39	2.52	1.26	2.27	1.14	2.02	1.01
3.35	1.68	3.10	1.55	2.85	1.43	2.60	1.30	2.35	1.18	2.10	1.05
3.43	1.72	3.18	1.59	2.93	1.47	2.68	1.34	2.43	1.22	2.18	1.09
3.51	1.76	3.26	1.63	3.01	1.51	2.76	1.38	2.51	1.26	2.26	1.13
3.59	1.80	3.34	1.67	3.09	1.55	2.84	1.42	2.59	1.30	2.34	1.17
3.67	1.84	3.42	1.71	3.17	1.59	2.92	1.46	2.67	1.34	2.42	1.21
3.75	1.88	3.50	1.75	3.25	1.63	3.00	1.50	2.75	1.38	2.50	1.25
1% or ½% of excess over \$500.00 plus—											
3.75	1.88	3.50	1.75	3.25	1.63	3.00	1.50	2.75	1.38	2.50	1.25

PONTIAC INCOME TAX WITHHOLDING TABLES
MONTHLY Payroll Period

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
At Least	But Less Than	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
		1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$ 0	\$ 16	\$.08	\$.04	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16	32	.24	.12	0	0	0	0	0	0	0	0
32	48	.40	.20	0	0	0	0	0	0	0	0
48	64	.56	.28	.06	.03	0	0	0	0	0	0
64	80	.72	.36	.22	.11	0	0	0	0	0	0
80	96	.88	.44	.38	.19	0	0	0	0	0	0
96	112	1.04	.52	.54	.27	.04	.02	0	0	0	0
112	128	1.20	.60	.70	.35	.20	.10	0	0	0	0
128	144	1.36	.68	.86	.43	.36	.18	0	0	0	0
144	160	1.52	.76	1.02	.51	.52	.26	.02	.01	0	0
160	176	1.68	.84	1.18	.59	.68	.34	.18	.09	0	0
176	192	1.84	.92	1.34	.67	.84	.42	.34	.17	0	0
192	208	2.00	1.00	1.50	.75	1.00	.50	.50	.25	0	0
208	224	2.16	1.08	1.66	.83	1.16	.58	.66	.33	.16	.08
224	240	2.32	1.16	1.82	.91	1.32	.66	.82	.41	.32	.16
240	256	2.48	1.24	1.98	.99	1.48	.74	.98	.49	.48	.24
256	272	2.64	1.32	2.14	1.07	1.64	.82	1.14	.57	.64	.32
272	288	2.80	1.40	2.30	1.15	1.80	.90	1.30	.65	.80	.40
288	304	2.96	1.48	2.46	1.23	1.96	.98	1.46	.73	.96	.48
304	320	3.12	1.56	2.62	1.31	2.12	1.06	1.62	.81	1.12	.56
320	336	3.28	1.64	2.78	1.39	2.28	1.14	1.78	.89	1.28	.64
336	352	3.44	1.72	2.94	1.47	2.44	1.22	1.94	.97	1.44	.72
352	368	3.60	1.80	3.10	1.55	2.60	1.30	2.10	1.05	1.60	.80
368	384	3.76	1.88	3.26	1.63	2.76	1.38	2.26	1.13	1.76	.88
384	400	3.92	1.96	3.42	1.71	2.92	1.46	2.42	1.21	1.92	.96
400	416	4.08	2.04	3.58	1.79	3.08	1.54	2.58	1.29	2.08	1.04
416	432	4.24	2.12	3.74	1.87	3.24	1.62	2.74	1.37	2.24	1.12
432	448	4.40	2.20	3.90	1.95	3.40	1.70	2.90	1.45	2.40	1.20
448	464	4.56	2.28	4.06	2.03	3.56	1.78	3.06	1.53	2.56	1.28
464	480	4.72	2.36	4.22	2.11	3.72	1.86	3.22	1.61	2.72	1.36
480	496	4.88	2.44	4.38	2.19	3.88	1.94	3.38	1.69	2.88	1.44
496	512	5.04	2.52	4.54	2.27	4.04	2.02	3.54	1.77	3.04	1.52
512	528	5.20	2.60	4.70	2.35	4.20	2.10	3.70	1.85	3.20	1.60
528	544	5.36	2.68	4.86	2.43	4.36	2.18	3.86	1.93	3.36	1.68
544	560	5.52	2.76	5.02	2.51	4.52	2.26	4.02	2.01	3.52	1.76
560	576	5.68	2.84	5.18	2.59	4.68	2.34	4.18	2.09	3.68	1.84
576	592	5.84	2.92	5.34	2.67	4.84	2.42	4.34	2.17	3.84	1.92
592	608	6.00	3.00	5.50	2.75	5.00	2.50	4.50	2.25	4.00	2.00
608	624	6.16	3.08	5.66	2.83	5.16	2.58	4.66	2.33	4.16	2.08
624	640	6.32	3.16	5.82	2.91	5.32	2.66	4.82	2.41	4.32	2.16

PONTIAC INCOME TAX WITHHOLDING TABLES
MONTHLY Payroll Period (Continued)

If the Wages Are		AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—									
		0		1		2		3		4	
At Least	But Less Than	THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—									
		1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$640	\$656	\$6.48	\$3.24	\$5.98	\$2.99	\$5.48	\$2.74	\$4.98	\$2.49	\$4.48	\$2.24
656	672	6.64	3.32	6.14	3.07	5.64	2.82	5.14	2.57	4.64	2.32
672	688	6.80	3.40	6.30	3.15	5.80	2.90	5.30	2.65	4.80	2.40
688	704	6.96	3.48	6.46	3.23	5.96	2.98	5.46	2.73	4.96	2.48
704	720	7.12	3.56	6.62	3.31	6.12	3.06	5.62	2.81	5.12	2.56
720	736	7.28	3.64	6.78	3.39	6.28	3.14	5.78	2.89	5.28	2.64
736	752	7.44	3.72	6.94	3.47	6.44	3.22	5.94	2.97	5.44	2.72
752	768	7.60	3.80	7.10	3.55	6.60	3.30	6.10	3.05	5.60	2.80
768	784	7.76	3.88	7.26	3.63	6.76	3.38	6.26	3.13	5.76	2.88
784	800	7.92	3.96	7.42	3.71	6.92	3.46	6.42	3.21	5.92	2.96
800	816	8.08	4.04	7.58	3.79	7.08	3.54	6.58	3.29	6.08	3.04
816	832	8.24	4.12	7.74	3.87	7.24	3.62	6.74	3.37	6.24	3.12
832	848	8.40	4.20	7.90	3.95	7.40	3.70	6.90	3.45	6.40	3.20
848	864	8.56	4.28	8.06	4.03	7.56	3.78	7.06	3.53	6.56	3.28
864	880	8.72	4.36	8.22	4.11	7.72	3.86	7.22	3.61	6.72	3.36
880	896	8.88	4.44	8.38	4.19	7.88	3.94	7.38	3.69	6.88	3.44
896	912	9.04	4.52	8.54	4.27	8.04	4.02	7.54	3.77	7.04	3.52
912	928	9.20	4.60	8.70	4.35	8.20	4.10	7.70	3.85	7.20	3.60
928	944	9.36	4.68	8.86	4.43	8.36	4.18	7.86	3.93	7.36	3.68
944	960	9.52	4.76	9.02	4.51	8.52	4.26	8.02	4.01	7.52	3.76
960	976	9.68	4.84	9.18	4.59	8.68	4.34	8.18	4.09	7.68	3.84
976	992	9.84	4.92	9.34	4.67	8.84	4.42	8.34	4.17	7.84	3.92
992	1000	10.00	5.00	9.50	4.75	9.00	4.50	8.50	4.25	8.00	4.00
\$1000.00 and over		1% or ½% of excess over \$1,000.00 plus—									
		10.00	5.00	9.50	4.75	9.00	4.50	8.50	4.25	8.00	4.00

PONTIAC INCOME TAX WITHHOLDING TABLES
MONTHLY Payroll Period (Continued)

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$3 98	\$1 99	\$3 48	\$1 74	\$2 98	\$1 49	\$2 48	\$1 24	\$1 98	\$.99	\$1 48	\$.74
4 14	2 07	3 64	1 82	3 14	1 57	2 64	1 32	2 14	1 07	1 64	.82
4 30	2 15	3 80	1 90	3 30	1 65	2 80	1 40	2 30	1 15	1 80	.90
4 46	2 23	3 96	1 98	3 46	1 73	2 96	1 48	2 46	1 23	1 96	.98
4 62	2 31	4 12	2 06	3 62	1 81	3 12	1 56	2 62	1 31	2 12	1.06
4 78	2 39	4 28	2 14	3 78	1 89	3 28	1 64	2 78	1 39	2 28	1.14
4 94	2 47	4 44	2 22	3 94	1 97	3 44	1 72	2 94	1 47	2 44	1.22
5 10	2 55	4 60	2 30	4 10	2 05	3 60	1 80	3 10	1 55	2 60	1.30
5 26	2 63	4 76	2 38	4 26	2 13	3 76	1 88	3 26	1 63	2 76	1.38
5 42	2 71	4 92	2 46	4 42	2 21	3 92	1 96	3 42	1 71	2 92	1.46
5 58	2 79	5 08	2 54	4 58	2 29	4 08	2 04	3 58	1 79	3 08	1.54
5 74	2 87	5 24	2 62	4 74	2 37	4 24	2 12	3 74	1 87	3 24	1.62
5 90	2 95	5 40	2 70	4 90	2 45	4 40	2 20	3 90	1 95	3 40	1.70
6 06	3 03	5 56	2 78	5 06	2 53	4 56	2 28	4 06	2 03	3 56	1.78
6 22	3 11	5 72	2 86	5 22	2 61	4 72	2 36	4 22	2 11	3 72	1.86
6 38	3 19	5 88	2 94	5 38	2 69	4 88	2 44	4 38	2 19	3 88	1.94
6 54	3 27	6 04	3 02	5 54	2 77	5 04	2 52	4 54	2 27	4 04	2.02
6 70	3 35	6 20	3 10	5 70	2 85	5 20	2 60	4 70	2 35	4 20	2.10
6 86	3 43	6 36	3 18	5 86	2 93	5 36	2 68	4 86	2 43	4 36	2.18
7 02	3 51	6 52	3 26	6 02	3 01	5 52	2 76	5 02	2 51	4 52	2.26
7 18	3 59	6 68	3 34	6 18	3 09	5 68	2 84	5 18	2 59	4 68	2.34
7 34	3 67	6 84	3 42	6 34	3 17	5 84	2 92	5 34	2 67	4 84	2.42
7 50	3 75	7 00	3 50	6 50	3 25	6 00	3 00	5 50	2 75	5 00	2.50
1% or ½% of excess over \$1,000.00 plus—											
7.50	3.75	7.00	3.50	6.50	3.25	6.00	3.00	5.50	2.75	5.00	2.50

PONTIAC INCOME TAX WITHHOLDING TABLES
PER DIEM Payroll Period

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

PONTIAC INCOME TAX WITHHOLDING TABLES
PER DIEM Payroll Period

AND THE NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED IS—

5		6		7		8		9		10	
THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—											
1%	½%	1%	½%	1%	½%	1%	½%	1%	½%	1%	½%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
.01	.01	0	0	0	0	0	0	0	0	0	0
.02	.01	.01	0	0	0	0	0	0	0	0	0
.03	.02	.02	.01	0	0	0	0	0	0	0	0
.04	.02	.03	.01	.01	0	0	0	0	0	0	0
.05	.03	.04	.02	.02	.01	0	0	0	0	0	0
.06	.03	.05	.02	.03	.01	.01	.01	0	0	0	0
.07	.04	.06	.03	.04	.02	.02	.01	.01	0	0	0
.08	.04	.07	.03	.05	.02	.03	.02	.02	.01	0	0
.09	.05	.08	.04	.06	.03	.04	.02	.03	.01	.01	.01
.10	.05	.09	.04	.07	.03	.05	.03	.04	.02	.02	.01
.11	.06	.10	.05	.08	.04	.06	.03	.05	.02	.03	.02
.12	.06	.11	.05	.09	.04	.07	.04	.06	.03	.04	.02
.13	.07	.12	.06	.10	.05	.08	.04	.07	.03	.05	.03
.14	.07	.13	.06	.11	.05	.09	.05	.08	.04	.06	.03
.15	.08	.14	.07	.12	.06	.10	.05	.09	.04	.07	.04
.16	.08	.15	.07	.13	.06	.11	.06	.10	.05	.08	.04
.17	.09	.16	.08	.14	.07	.12	.06	.11	.05	.09	.05
.18	.09	.17	.08	.15	.07	.13	.07	.12	.06	.10	.05
.19	.10	.18	.09	.16	.08	.14	.07	.13	.06	.11	.06
.20	.10	.19	.09	.17	.08	.15	.08	.14	.07	.12	.06
.21	.11	.20	.10	.18	.09	.16	.08	.15	.07	.13	.07
.22	.11	.21	.10	.19	.09	.17	.09	.16	.08	.14	.07
.23	.12	.22	.11	.20	.10	.18	.09	.17	.08	.15	.08
.24	.12	.23	.11	.21	.10	.19	.10	.18	.09	.16	.08
.25	.13	.24	.12	.22	.11	.20	.10	.19	.09	.17	.09
.26	.13	.25	.12	.23	.11	.21	.11	.20	.10	.18	.09
.27	.14	.26	.13	.24	.12	.22	.11	.21	.10	.19	.10
.28	.14	.27	.13	.25	.12	.23	.12	.22	.11	.20	.10
.29	.15	.28	.14	.26	.13	.24	.12	.23	.11	.21	.11
.30	.15	.29	.14	.27	.13	.25	.13	.24	.12	.22	.11
.31	.16	.30	.15	.28	.14	.26	.13	.25	.12	.23	.12
.32	.16	.31	.15	.29	.14	.27	.14	.26	.13	.24	.12
.33	.17	.32	.16	.30	.15	.28	.14	.27	.13	.25	.13
.34	.17	.33	.16	.31	.15	.29	.15	.28	.14	.26	.13
.35	.18	.34	.17	.32	.16	.30	.15	.29	.14	.27	.14
.36	.18	.35	.17	.33	.16	.31	.16	.30	.15	.28	.14
.37	.19	.36	.18	.34	.17	.32	.16	.31	.15	.29	.15
.38	.19	.37	.18	.35	.17	.33	.17	.32	.16	.30	.15
.39	.20	.38	.19	.36	.18	.34	.17	.33	.16	.31	.16
.40	.20	.39	.19	.37	.18	.35	.18	.34	.17	.32	.16
.41	.21	.40	.20	.38	.19	.36	.18	.35	.17	.33	.17
1% or ½% of excess over \$50.00 plus—											
.42	.21	.40	.20	.38	.19	.37	.18	.35	.18	.34	.17

EMPLOYEE'S WITHHOLDING CERTIFICATE FOR CITY OF PONTIAC INCOME TAX

1 Print Full Name	Social Security #	Office Plant Dept	Employee Identification #
2 Address Number and Street	City Township or Village	State	Zip Code
		Are you a Pontiac resident? Yes <input type="checkbox"/> No <input type="checkbox"/>	
3. Predominant Place of employment:	City	under	
		25%	40% 60% 80% 100%
Print name of each city where you work for THIS employer and circle closest % of total earnings in each.	City	under	
		25%	40% 60% 80% 100%
			Total number of boxes
YOUR WITHHOLDING EXEMPTIONS: (See instructions below)			
Check which blocks apply	4 Exemptions for yourself.	<input type="checkbox"/> Regular \$600 personal exemption	<input type="checkbox"/> Additional \$600 exemption if 65 or over by end of tax year
	5 Exemptions for your spouse.	<input type="checkbox"/> Regular \$600 personal exemption	<input type="checkbox"/> Additional \$600 exemption if 65 or over by end of tax year
		<input type="checkbox"/> Additional \$600 exemption if blind	<input type="checkbox"/> Additional \$600 exemption if blind
6 (a) Exemptions for your children		Number	6 (b) Exemptions for your other dependents.
			Number
		Enter total of line 6(a) + 6(b) →	
7 Add the number of exemptions which you have claimed on lines 4, 5, and 6 above. and enter here. →			
8. Additional amount if any you want withheld from each paycheck			\$
<p>EMPLOYEE: File this form with your employer. Otherwise he must withhold CITY OF PONTIAC Income Tax from your earnings without exemptions.</p> <p>EMPLOYER: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct and complete, the DIRECTOR OF FINANCE must be so advised.</p>			
I certify that the information submitted on this certificate is true correct and complete to the best of my knowledge and belief			
Date:		Signature:	

LINE 3 INSTRUCTIONS:

If you work for this employer in more than two cities or communities, print names of the two Michigan cities or communities where you perform the greatest percent of your work. Circle the closest percent of total earnings for work done or services rendered in each city or community listed. The estimated percent of total earnings from this employer for work done or services performed within taxing cities, is for withholding purposes only. In determining final tax liability this estimate is subject to substantiation and audit.

DEPENDENTS:

To qualify as your dependent, a person (a) must receive more than one-half of his or her support from you for the year, and (b) must have less than \$600 gross income during the year (except your child who is a student or who is under 19 years of age), and (c) must not be claimed as an exemption by such person's husband or wife, and (d) must be a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone (this does not apply to an alien child legally adopted by and living with a United States citizen abroad), and (e) must (1) have your home as his principal residence and be a member of your household for the entire year or (2) be related to you as follows:

- Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;
- Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;
- Your brother, sister, stepbrother, stepsister, half brother, half sister, brother-in-law or sister-in-law;
- Your uncle, aunt, nephew, or niece (but only if related by blood)

CHANGES IN EXEMPTIONS:

You should file a new certificate at any time if the number of your exemptions INCREASES. You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons:

Your spouse for whom you have been claiming exemption is divorced or legally separated, or claims their own exemption on a separate certificate.

The support of a dependent for whom you claimed exemption is taken over by someone else so that you no longer expect to furnish more than half the support for the year.

You find that a dependent for whom you claimed exemption will receive \$600 or more of income of his own during the year (except your child who is a student or who is under 19 years of age).

Other decreases in exemptions, such as the death of a wife or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

CHANGE OF RESIDENCE:

You must file a new certificate within 10 days after you change your residence from or to a taxing city.

CHANGES IN EMPLOYMENT:

You must file a new certificate by December 1 of each year if your line 3 estimate of the percent of work done for services to be rendered in cities levying an income tax will change for the next year