

# Idaho State Income Tax Information

<b>State Abbreviation:</b>	ID
<b>State Tax Withholding State Code:</b>	16
<b>Basis For Withholding:</b>	State or Federal Exemptions
<b>Acceptable Exemption Form:</b>	W-4
<b>Acceptable Exemption Data:</b>	S, M/ Number of Exemptions
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	None
<b>Additional Information:</b>	If a state income tax certificate has not been processed or if a valid state exemption code is not present, the Federal exemptions will be used in the computation of state taxes.

## Withholding Formula ►(Effective Pay Period 12, 2012)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 4.

$$\text{Exemption Allowance} = \text{►\$3,800◄} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual Idaho tax withholding.

### Tax Withholding Table Single

If the Amount of Taxable Income Is:		The Amount of Idaho Tax Withholding Should Be:		
Over:	But Not Over:			Of Excess Over:
\$ 0	\$ ►2,150	\$ 0.00	plus 0.0%	\$ 0
2,150	3,530	0.00	plus 1.6%	2,150
3,530	4,910	22.00	plus 3.6%	3,530
4,910	6,290	72.00	plus 4.1%	4,910
6,290	7,670	129.00	plus 5.1%	6,290
7,670	9,050	199.00	plus 6.1%	7,670
9,050	12,500	283.00	plus 7.1%	9,050
12,500	and over	528.00	plus 7.4%	12,500◄

7. If the employee is MARRIED, apply the following tax rates to annual taxable wages to determine the annual tax amount:

<b>Married</b>					
<b>If the Amount of Taxable Income Is:</b>		<b>The Amount of Idaho Tax Withholding Should Be:</b>			
<b>Over:</b>	<b>But Not Over:</b>				
<b>Over:</b>	<b>Over:</b>	<b>Of Excess Over:</b>			
\$ 0	\$ ▶8,100	\$ 0.00	plus	0.0%	\$ 0
8,100	10,860	0.00	plus	1.6%	8,100
10,860	13,620	44.00	plus	3.6%	10,860
13,620	16,380	143.00	plus	4.1%	13,620
16,380	19,140	256.00	plus	5.1%	16,380
19,140	21,900	397.00	plus	6.1%	19,140
21,900	28,800	565.00	plus	7.1%	21,900
28,800	and over	1,055.00	plus	7.4%	28,800◀

8. Divide the annual Idaho tax withholding by 26 and round to the nearest dollar to obtain the biweekly Idaho tax withholding.