

Percentage Method of Income Tax Withholding Table

Tables for Percentage Method of Withholding

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:		If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$124		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$517	15%	—\$51	\$124	—\$899	15%	—\$124
\$517	—\$1,105	\$69.90 plus 28%	—\$517	\$899	—\$1,855	\$116.25 plus 28%	—\$899
\$1,105	—\$2,493	\$234.54 plus 31%	—\$1,105	\$1,855	—\$3,084	\$383.93 plus 31%	—\$1,855
\$2,493	—\$5,385	\$664.82 plus 36%	—\$2,493	\$3,084	—\$5,439	\$764.92 plus 36%	—\$3,084
\$5,385	. . . . .	\$1,705.94 plus 39.6%	—\$5,385	\$5,439	. . . . .	\$1,612.72 plus 39.6%	—\$5,439

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:		If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$248		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$1,035	15%	—\$102	\$248	—\$1,798	15%	—\$248
\$1,035	—\$2,210	\$139.95 plus 28%	—\$1,035	\$1,798	—\$3,710	\$232.50 plus 28%	—\$1,798
\$2,210	—\$4,987	\$468.95 plus 31%	—\$2,210	\$3,710	—\$6,167	\$767.86 plus 31%	—\$3,710
\$4,987	—\$10,769	\$1,329.82 plus 36%	—\$4,987	\$6,167	—\$10,879	\$1,529.53 plus 36%	—\$6,167
\$10,769	. . . . .	\$3,411.34 plus 39.6%	—\$10,769	\$10,879	. . . . .	\$3,225.85 plus 39.6%	—\$10,879

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:		If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$269		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$1,121	15%	—\$110	\$269	—\$1,948	15%	—\$269
\$1,121	—\$2,394	\$151.65 plus 28%	—\$1,121	\$1,948	—\$4,019	\$251.85 plus 28%	—\$1,948
\$2,394	—\$5,402	\$508.09 plus 31%	—\$2,394	\$4,019	—\$6,681	\$831.73 plus 31%	—\$4,019
\$5,402	—\$11,667	\$1,440.57 plus 36%	—\$5,402	\$6,681	—\$11,785	\$1,656.95 plus 36%	—\$6,681
\$11,667	. . . . .	\$3,695.97 plus 39.6%	—\$11,667	\$11,785	. . . . .	\$3,494.39 plus 39.6%	—\$11,785

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:		If the amount of wages after subtracting withholding allowances is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$538		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$2,242	15%	—\$221	\$538	—\$3,896	15%	—\$538
\$2,242	—\$4,788	\$303.15 plus 28%	—\$2,242	\$3,896	—\$8,038	\$503.70 plus 28%	—\$3,896
\$4,788	—\$10,804	\$1,016.03 plus 31%	—\$4,788	\$8,038	—\$13,363	\$1,663.46 plus 31%	—\$8,038
\$10,804	—\$23,333	\$2,880.99 plus 36%	—\$10,804	\$13,363	—\$23,571	\$3,314.21 plus 36%	—\$13,363
\$23,333	. . . . .	\$7,391.43 plus 39.6%	—\$23,333	\$23,571	. . . . .	\$6,989.09 plus 39.6%	—\$23,571