

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 |