

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	—\$525	15%	—\$51	\$124	—\$913	15%	—\$124
\$525	—\$1,125	\$71.10 plus 28%	—\$525	\$913	—\$1,894	\$118.35 plus 28%	—\$913
\$1,125	—\$2,535	\$239.10 plus 31%	—\$1,125	\$1,894	—\$3,135	\$393.03 plus 31%	—\$1,894
\$2,535	—\$5,475	\$676.20 plus 36%	—\$2,535	\$3,135	—\$5,531	\$777.74 plus 36%	—\$3,135
\$5,475	. . . . .	\$1,734.60 plus 39.6%	—\$5,475	\$5,531	. . . . .	\$1,640.30 plus 39.6%	—\$5,531

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	—\$1,050	15%	—\$102	\$248	—\$1,827	15%	—\$248
\$1,050	—\$2,250	\$142.20 plus 28%	—\$1,050	\$1,827	—\$3,788	\$236.85 plus 28%	—\$1,827
\$2,250	—\$5,069	\$478.20 plus 31%	—\$2,250	\$3,788	—\$6,269	\$785.93 plus 31%	—\$3,788
\$5,069	—\$10,950	\$1,352.09 plus 36%	—\$5,069	\$6,269	—\$11,062	\$1,555.04 plus 36%	—\$6,269
\$10,950	. . . . .	\$3,469.25 plus 39.6%	—\$10,950	\$11,062	. . . . .	\$3,280.52 plus 39.6%	—\$11,062

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	—\$1,138	15%	—\$110	\$269	—\$1,979	15%	—\$269
\$1,138	—\$2,438	\$154.20 plus 28%	—\$1,138	\$1,979	—\$4,104	\$256.50 plus 28%	—\$1,979
\$2,438	—\$5,492	\$518.20 plus 31%	—\$2,438	\$4,104	—\$6,792	\$851.50 plus 31%	—\$4,104
\$5,492	—\$11,863	\$1,464.94 plus 36%	—\$5,492	\$6,792	—\$11,983	\$1,684.78 plus 36%	—\$6,792
\$11,863	. . . . .	\$3,758.50 plus 39.6%	—\$11,863	\$11,983	. . . . .	\$3,553.54 plus 39.6%	—\$11,983

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	—\$2,275	15%	—\$221	\$538	—\$3,958	15%	—\$538
\$2,275	—\$4,875	\$308.10 plus 28%	—\$2,275	\$3,958	—\$8,208	\$513.00 plus 28%	—\$3,958
\$4,875	—\$10,983	\$1,036.10 plus 31%	—\$4,875	\$8,208	—\$13,583	\$1,703.00 plus 31%	—\$8,208
\$10,983	—\$23,725	\$2,929.58 plus 36%	—\$10,983	\$13,583	—\$23,967	\$3,369.25 plus 36%	—\$13,583
\$23,725	. . . . .	\$7,516.70 plus 39.6%	—\$23,725	\$23,967	. . . . .	\$7,107.49 plus 39.6%	—\$23,967