

## Percentage Method Tables for Income Tax Withholding (For Wages Paid in 20XX)

### 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:				If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$71 .....\$0				Not over \$222 .....\$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$71	—\$254	.....\$0.00 plus 10%	—\$71	\$222	—\$588	.....\$0.00 plus 10%	—\$222
\$254	—\$815	.....\$18.30 plus 12%	—\$254	\$588	—\$1,711	.....\$36.60 plus 12%	—\$588
\$815	—\$1,658	.....\$85.62 plus 22%	—\$815	\$1,711	—\$3,395	.....\$171.36 plus 22%	—\$1,711
\$1,658	—\$3,100	.....\$271.08 plus 24%	—\$1,658	\$3,395	—\$6,280	.....\$541.84 plus 24%	—\$3,395
\$3,100	—\$3,917	.....\$617.16 plus 32%	—\$3,100	\$6,280	—\$7,914	.....\$1,234.24 plus 32%	—\$6,280
\$3,917	—\$9,687	.....\$878.60 plus 35%	—\$3,917	\$7,914	—\$11,761	.....\$1,757.12 plus 35%	—\$7,914
\$9,687		.....\$2,898.10 plus 37%	—\$9,687	\$11,761		.....\$3,103.57 plus 37%	—\$11,761

### 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:				If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$142 .....\$0				Not over \$444 .....\$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$142	—\$509	.....\$0.00 plus 10%	—\$142	\$444	—\$1,177	.....\$0.00 plus 10%	—\$444
\$509	—\$1,631	.....\$36.70 plus 12%	—\$509	\$1,177	—\$3,421	.....\$73.30 plus 12%	—\$1,177
\$1,631	—\$3,315	.....\$171.34 plus 22%	—\$1,631	\$3,421	—\$6,790	.....\$342.58 plus 22%	—\$3,421
\$3,315	—\$6,200	.....\$541.82 plus 24%	—\$3,315	\$6,790	—\$12,560	.....\$1,083.76 plus 24%	—\$6,790
\$6,200	—\$7,835	.....\$1,234.22 plus 32%	—\$6,200	\$12,560	—\$15,829	.....\$2,468.56 plus 32%	—\$12,560
\$7,835	—\$19,373	.....\$1,757.42 plus 35%	—\$7,835	\$15,829	—\$23,521	.....\$3,514.64 plus 35%	—\$15,829
\$19,373		.....\$5,795.72 plus 37%	—\$19,373	\$23,521		.....\$6,206.84 plus 37%	—\$23,521

### 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:				If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$154 .....\$0				Not over \$481 .....\$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$154	—\$551	.....\$0.00 plus 10%	—\$154	\$481	—\$1,275	.....\$0.00 plus 10%	—\$481
\$551	—\$1,767	.....\$39.70 plus 12%	—\$551	\$1,275	—\$3,706	.....\$79.40 plus 12%	—\$1,275
\$1,767	—\$3,592	.....\$185.62 plus 22%	—\$1,767	\$3,706	—\$7,356	.....\$371.12 plus 22%	—\$3,706
\$3,592	—\$6,717	.....\$587.12 plus 24%	—\$3,592	\$7,356	—\$13,606	.....\$1,174.12 plus 24%	—\$7,356
\$6,717	—\$8,488	.....\$1,337.12 plus 32%	—\$6,717	\$13,606	—\$17,148	.....\$2,674.12 plus 32%	—\$13,606
\$8,488	—\$20,988	.....\$1,903.84 plus 35%	—\$8,488	\$17,148	—\$25,481	.....\$3,807.11 plus 35%	—\$17,148
\$20,988		.....\$6,278.84 plus 37%	—\$20,988	\$25,481		.....\$6,724.11 plus 37%	—\$25,481

### 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:				If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:				The amount of income tax to withhold is:			
Not over \$308 .....\$0				Not over \$963 .....\$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$308	—\$1,102	.....\$0.00 plus 10%	—\$308	\$963	—\$2,550	.....\$0.00 plus 10%	—\$963
\$1,102	—\$3,533	.....\$79.40 plus 12%	—\$1,102	\$2,550	—\$7,413	.....\$158.70 plus 12%	—\$2,550
\$3,533	—\$7,183	.....\$371.12 plus 22%	—\$3,533	\$7,413	—\$14,713	.....\$742.26 plus 22%	—\$7,413
\$7,183	—\$13,433	.....\$1,174.12 plus 24%	—\$7,183	\$14,713	—\$27,213	.....\$2,348.26 plus 24%	—\$14,713
\$13,433	—\$16,975	.....\$2,674.12 plus 32%	—\$13,433	\$27,213	—\$34,296	.....\$5,345.26 plus 32%	—\$27,213
\$16,975	—\$41,975	.....\$3,807.56 plus 35%	—\$16,975	\$34,296	—\$50,963	.....\$7,614.82 plus 35%	—\$34,296
\$41,975		.....\$12,557.56 plus 37%	—\$41,975	\$50,963		.....\$13,448.27 plus 37%	—\$50,963