

## FEDERAL INCOME TAX WITHHOLDING

Effective January 1, 2012

To determine the tax:

- 1 From the monthly or biweekly adjusted gross wage, subtract the allowance amount shown in the ALLOWANCE TABLE for the number of allowances being claimed.
- 2 Calculate the withholding tax on this amount from the FEDERAL TAX WITHHOLDING TABLE.

ALLOWANCE TABLE		
Number of Withholding Allowances	Allowance Amount	
	Biweekly	Monthly
0	\$0.00	\$0.00
1	\$146.15	\$316.67
2	\$292.30	\$633.34
3	\$438.45	\$950.01
4	\$584.60	\$1,266.68
5	\$730.75	\$1,583.35
6	\$876.90	\$1,900.02
7	\$1,023.05	\$2,216.69
8	\$1,169.20	\$2,533.36
9	\$1,315.35	\$2,850.03
10	\$1,461.50	\$3,166.70

Over 10 Multiply amount of one allowance by number of allowances claimed.

FEDERAL TAX WITHHOLDING TABLE											
BIWEEKLY Payroll Period											
(a) SINGLE person If amount of wages (after subtracting with- holding allowances) is				The amount of income tax to withhold is:		(b) MARRIED Person If amount of wages (after subtracting with- holding allowances) is				The amount of income tax to withhold is:	
Not over		\$83.00		\$0.00		Not over		\$312.00		\$0.00	
Over	But not over			of excess over		Over	But not over			of excess over	
\$83.00	\$417.00			10%	\$83.00	\$312.00	\$981.00			10%	\$312.00
\$417.00	\$1,442.00	\$33.40	Plus	15%	\$417.00	\$981.00	\$3,031.00	\$66.90	Plus	15%	\$981.00
\$1,442.00	\$3,377.00	\$187.15	Plus	25%	\$1,442.00	\$3,031.00	\$5,800.00	\$374.40	Plus	25%	\$3,031.00
\$3,377.00	\$6,954.00	\$670.90	Plus	28%	\$3,377.00	\$5,800.00	\$8,675.00	\$1,066.65	Plus	28%	\$5,800.00
\$6,954.00	\$15,019.00	\$1,672.46	Plus	33%	\$6,954.00	\$8,675.00	\$15,248.00	\$1,871.65	Plus	33%	\$8,675.00
\$15,019.00		\$4,333.91	Plus	35%	\$15,019.00	\$15,248.00		\$4,040.74	Plus	35%	\$15,248.00

  

MONTHLY Payroll Period											
(a) SINGLE person If amount of wages (after subtracting with- holding allowances) is				The amount of income tax to withhold is:		(b) MARRIED Person If amount of wages (after subtracting with- holding allowances) is				The amount of income tax to withhold is:	
NOT over		\$179.00		\$0.00		NOT over		\$675.00		\$0.00	
Over	But not over			of excess over		Over	But not over			of excess over	
\$179.00	\$904.00			10%	\$179.00	\$675.00	\$2,125.00			10%	\$675.00
\$904.00	\$3,125.00	\$72.50	Plus	15%	\$904.00	\$2,125.00	\$6,567.00	\$145.00	Plus	15%	\$2,125.00
\$3,125.00	\$7,317.00	\$405.65	Plus	25%	\$3,125.00	\$6,567.00	\$12,567.00	\$811.30	Plus	25%	\$6,567.00
\$7,317.00	\$15,067.00	\$1,453.65	Plus	28%	\$7,317.00	\$12,567.00	\$18,796.00	\$2,311.30	Plus	28%	\$12,567.00
\$15,067.00	\$32,542.00	\$3,623.65	Plus	33%	\$15,067.00	\$18,796.00	\$33,038.00	\$4,055.42	Plus	33%	\$18,796.00
\$32,542.00		\$9,390.40	Plus	35%	\$32,542.00	\$33,038.00		\$8,755.28	Plus	35%	\$33,038.00

**EXAMPLE:**

An employee with a biweekly adjusted gross wage of \$1400.00 claims two allowances and is married.

Adjusted gross wage.....	\$1,400.00
Less allowance amount from ALLOWANCE TABLE.....	(\$292.30)
Federal tax that should be withheld from FEDERAL TAX WITHHOLDING TABLE.....	\$1,107.70
Taxable wage.....	\$126.70
	x 15%
	\$19.01
Plus maximum taxes from 10% bracket	\$66.90
<b>TOTAL TAX WITHHELD FROM PAY</b>	<b>\$85.91</b>