

## FEDERAL INCOME TAX WITHHOLDING

Effective January 1, 2009

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	\$140.38	\$304.17
2	\$280.76	\$608.34
3	\$421.14	\$912.51
4	\$561.52	\$1,216.68
5	\$701.90	\$1,520.85
6	\$842.28	\$1,825.02
7	\$982.66	\$2,129.19
8	\$1,123.04	\$2,433.36
9	\$1,263.42	\$2,737.53
10	\$1,403.80	\$3,041.70

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		\$102.00			\$0.00			Not over		\$308.00			\$0.00				
Over	But not over			of excess over		Over	But not over			of excess over		Over	But not over		of excess over		
\$102.00	\$400.00			10%	\$102.00	\$308.00	\$921.00			10%	\$308.00	\$921.00	\$2,910.00	\$61.30	Plus 15%	\$921.00	
\$400.00	\$1,362.00	\$29.80	Plus	15%	\$400.00	\$921.00	\$2,910.00	\$359.65	Plus	25%	\$2,910.00	\$2,910.00	\$5,569.00	\$1,024.40	Plus	28%	\$5,569.00
\$1,362.00	\$3,242.00	\$174.10	Plus	25%	\$1,362.00	\$5,569.00	\$8,331.00	\$1,797.76	Plus	33%	\$8,331.00	\$5,569.00	\$14,642.00	\$3,880.39	Plus	35%	\$14,642.00
\$3,242.00	\$6,677.00	\$644.10	Plus	28%	\$3,242.00	\$8,331.00	\$14,642.00					\$8,331.00	\$14,642.00				
\$6,677.00	\$14,423.00	\$1,605.90	Plus	33%	\$6,677.00	\$14,642.00	\$14,642.00					\$14,642.00	\$14,642.00				
\$14,423.00		\$4,162.08	Plus	35%	\$14,423.00												

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		\$221.00			\$0.00			NOT over		\$667.00			\$0.00				
Over	But not over			of excess over		Over	But not over			of excess over		Over	But not over		of excess over		
\$221.00	\$867.00			10%	\$221.00	\$667.00	\$1,996.00			10%	\$667.00	\$1,996.00	\$6,304.00	\$132.90	Plus 15%	\$1,996.00	
\$867.00	\$2,950.00	\$64.60	Plus	15%	\$867.00	\$1,996.00	\$6,304.00	\$779.10	Plus	25%	\$6,304.00	\$6,304.00	\$12,067.00	\$779.10	Plus	25%	\$6,304.00
\$2,950.00	\$7,025.00	\$377.05	Plus	25%	\$2,950.00	\$6,304.00	\$12,067.00	\$2,219.85	Plus	28%	\$12,067.00	\$7,025.00	\$18,050.00	\$2,219.85	Plus	28%	\$12,067.00
\$7,025.00	\$14,467.00	\$1,395.80	Plus	28%	\$7,025.00	\$12,067.00	\$18,050.00	\$3,895.09	Plus	33%	\$18,050.00	\$14,467.00	\$31,725.00	\$3,895.09	Plus	33%	\$18,050.00
\$14,467.00	\$31,250.00	\$3,479.56	Plus	33%	\$14,467.00	\$18,050.00	\$31,725.00					\$18,050.00	\$31,725.00				
\$31,250.00		\$9,017.95	Plus	35%	\$31,250.00												

**EXAMPLE:**

An employee with a biweekly adjusted gross wage of \$2000.00 claims two allowances and is married.

Adjusted gross wage.....	\$2,000.00
Less allowance amount from ALLOWANCE TABLE.....	(\$280.76)
Federal tax that should be withheld from	\$1,719.24
FEDERAL TAX WITHHOLDING TABLE.....	(\$921.00)
Taxable wage.....	\$798.24
	x 15%
	\$79.82
Plus taxes from 15% bracket	\$61.30
<b>TOTAL TAX WITHHELD FROM PAY</b>	<b>\$141.12</b>