

FEDERAL INCOME TAX WITHHOLDING

Effective February 17, 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		\$276.00		\$0.00				Not over		\$606.00		\$0.00			
Over	But not over					of excess over		Over	But not over					of excess over	
\$276.00	\$400.00					10%		\$606.00	\$940.00					10%	
\$400.00	\$1,392.00	\$12.40	Plus	15%	\$400.00			\$940.00	\$2,910.00	\$33.40	Plus	15%	\$940.00		
\$1,392.00	\$2,559.00	\$161.20	Plus	25%	\$1,392.00			\$2,910.00	\$4,543.00	\$328.90	Plus	25%	\$2,910.00		
\$2,559.00	\$6,677.00	\$452.95	Plus	28%	\$2,559.00			\$4,543.00	\$8,331.00	\$8,331.00	Plus	28%	\$4,543.00		
\$6,677.00	\$14,423.00	\$1,605.90	Plus	33%	\$6,677.00			\$8,331.00	\$14,642.00	\$1,797.79	Plus	33%	\$8,331.00		
\$14,423.00		\$4,162.17	Plus	35%	\$14,423.00			\$14,642.00		\$3,880.39	Plus	35%	\$14,642.00		

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		\$598.00		\$0.00				NOT over		\$1,313.00		\$0.00			
Over	But not over					of excess over		Over	But not over					of excess over	
\$598.00	\$867.00					10%		\$1,313.00	\$2,038.00					10%	
\$867.00	\$3,017.00	\$26.90	Plus	15%	\$867.00			\$2,038.00	\$6,304.00	\$72.50	Plus	15%	\$2,038.00		
\$3,017.00	\$5,544.00	\$349.40	Plus	25%	\$3,017.00			\$6,304.00	\$9,844.00	\$712.40	Plus	25%	\$6,304.00		
\$5,544.00	\$14,467.00	\$981.15	Plus	28%	\$5,544.00			\$9,844.00	\$18,050.00	\$1,597.40	Plus	28%	\$9,844.00		
\$14,467.00	\$31,250.00	\$3,479.59	Plus	33%	\$14,467.00			\$18,050.00	\$31,725.00	\$3,895.08	Plus	33%	\$18,050.00		
\$31,250.00		\$9,017.98	Plus	35%	\$31,250.00			\$31,725.00		\$8,407.83	Plus	35%	\$31,725.00		

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 FEDERAL TAX WITHHOLDING TABLE.....	\$1,719.24
Taxable wage.....	(\$940.00)
	\$779.24
	x 15%
	\$116.89
Plus taxes from 15% bracket	\$33.40
TOTAL TAX WITHHELD FROM PAY	\$150.29