

INTERNATIONAL FEDERAL INCOME TAX WITHHOLDING

Effective February 17, 2009

To determine the tax:

- 1 From the monthly or biweekly adjusted gross wage, add the "grossing up", 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.

"GROSSING UP"			
BIWEEKLY		MONTHLY	
\$276.00		\$598.00	
ALLOWANCE TABLE			
Number of Withholding Allowances		Biweekly	Monthly
0		\$0.00	\$0.00
1		\$140.38	\$304.17

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:			
Not over	\$276.00			\$0.00		
Over	But not over				% of excess over	
\$276.00	\$400.00			10%		\$276.00
\$400.00	\$1,392.00	\$12.40	Plus	15%		\$400.00
\$1,392.00	\$2,559.00	\$161.20	Plus	25%		\$1,392.00
\$2,559.00	\$6,677.00	\$452.95	Plus	28%		\$2,559.00
\$6,677.00	\$14,423.00	\$1,605.90	Plus	33%		\$6,677.00
\$14,423.00		\$4,162.17	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:			
NOT over	\$598.00			\$0.00		
Over	But not over				% of excess over	
\$598.00	\$867.00			10%		\$598.00
\$867.00	\$3,017.00	\$26.90	Plus	15%		\$867.00
\$3,017.00	\$5,544.00	\$349.40	Plus	25%		\$3,017.00
\$5,544.00	\$14,467.00	\$981.15	Plus	28%		\$5,544.00
\$14,467.00	\$31,250.00	\$3,479.59	Plus	33%		\$14,467.00
\$31,250.00		\$9,017.98	Plus	35%		\$31,250.00

EXAMPLE:

An employee with a biweekly adjusted gross wage of \$200.00 claims one allowance.

Adjusted gross wage.....	\$200.00
Add "grossing up".....	\$276.00
Less allowance amount from ALLOWANCE TABLE.....	(\$140.38)
Federal tax that should be withheld from	\$335.62
FEDERAL TAX WITHHOLDING TABLE.....	(\$276.00)
Taxable wage.....	\$59.62
	x 10%
	\$5.96

