

FEDERAL INCOME TAX WITHHOLDING

Effective January 1, 2013

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	\$150.00	\$325.00
2	\$300.00	\$650.00
3	\$450.00	\$975.00
4	\$600.00	\$1,300.00
5	\$750.00	\$1,625.00
6	\$900.00	\$1,950.00
7	\$1,050.00	\$2,275.00
8	\$1,200.00	\$2,600.00
9	\$1,350.00	\$2,925.00
10	\$1,500.00	\$3,250.00

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		\$85.00		\$0.00								Not over		\$319.00		\$0.00	
Over	But not over					of excess over	Over	But not over					of excess over				
\$85.00	\$428.00					10%	\$319.00	\$1,006.00					10%	\$319.00			
\$428.00	\$1,479.00	\$34.30	Plus	15%	\$428.00	\$1,006.00	\$3,108.00	\$68.70	Plus	15%	\$1,006.00						
\$1,479.00	\$3,463.00	\$191.95	Plus	25%	\$1,479.00	\$3,108.00	\$5,950.00	\$384.00	Plus	25%	\$3,108.00						
\$3,463.00	\$7,133.00	\$687.95	Plus	28%	\$3,463.00	\$5,950.00	\$8,898.00	\$1,094.50	Plus	28%	\$5,950.00						
\$7,133.00	\$15,406.00	\$1,715.55	Plus	33%	\$7,133.00	\$8,898.00	\$15,640.00	\$1,919.94	Plus	33%	\$8,898.00						
\$15,406.00	\$15,469.00	\$4,445.64	Plus	35%	\$15,406.00	\$15,640.00	\$17,627.00	\$4,144.80	Plus	35%	\$15,640.00						
\$15,469.00		\$4,467.69	Plus	39.6%	\$15,469.00	\$17,627.00		\$4,840.25	Plus	39.6%	\$17,627.00						

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		\$183.00		\$0.00								NOT over		\$692.00		\$0.00	
Over	But not over					of excess over	Over	But not over					of excess over				
\$183.00	\$927.00					10%	\$692.00	\$2,179.00					10%	\$692.00			
\$927.00	\$3,204.00	\$74.40	Plus	15%	\$927.00	\$2,179.00	\$6,733.00	\$148.70	Plus	15%	\$2,179.00						
\$3,204.00	\$7,504.00	\$415.95	Plus	25%	\$3,204.00	\$6,733.00	\$12,892.00	\$831.80	Plus	25%	\$6,733.00						
\$7,504.00	\$15,454.00	\$1,490.95	Plus	28%	\$7,504.00	\$12,892.00	\$19,279.00	\$2,371.55	Plus	28%	\$12,892.00						
\$15,454.00	\$33,379.00	\$3,719.95	Plus	33%	\$15,454.00	\$19,279.00	\$33,888.00	\$4,159.91	Plus	33%	\$19,279.00						
\$33,379.00	\$33,517.00	\$9,632.20	Plus	35%	\$33,379.00	\$33,888.00	\$38,192.00	\$8,980.88	Plus	35%	\$33,888.00						
\$33,517.00		\$9,680.50	Plus	39.6%	\$33,517.00	\$38,192.00		\$10,487.28	Plus	39.6%	\$38,192.00						

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.....	(\$300.00)
Federal tax that should be withheld from FEDERAL TAX WITHHOLDING TABLE.....	\$1,100.00
Taxable wage.....	\$94.00
	x 15%
	\$14.10
Plus maximum taxes from 10% bracket	\$68.70
TOTAL TAX WITHHELD FROM PAY	\$82.80