

FEDERAL INCOME TAX WITHHOLDING

Effective January 1, 2011

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	\$142.31	\$308.33
2	\$284.62	\$616.66
3	\$426.93	\$924.99
4	\$569.24	\$1,233.32
5	\$711.55	\$1,541.65
6	\$853.86	\$1,849.98
7	\$996.17	\$2,158.31
8	\$1,138.48	\$2,466.64
9	\$1,280.79	\$2,774.97
10	\$1,423.10	\$3,083.30

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		\$81.00		\$0.00			Not over		\$304.00		\$0.00						
Over	But not over				of excess over	Over	But not over				of excess over						
\$81.00	\$408.00			10%	\$81.00	\$304.00	\$958.00			10%	\$304.00						
\$408.00	\$1,408.00	\$32.70	Plus	15%	\$408.00	\$958.00	\$2,958.00	\$65.40	Plus	15%	\$958.00						
\$1,408.00	\$3,296.00	\$182.70	Plus	25%	\$1,408.00	\$2,958.00	\$5,663.00	\$365.40	Plus	25%	\$2,958.00						
\$3,296.00	\$6,788.00	\$654.70	Plus	28%	\$3,296.00	\$5,663.00	\$8,469.00	\$1,041.65	Plus	28%	\$5,663.00						
\$6,788.00	\$14,663.00	\$1,632.46	Plus	33%	\$6,788.00	\$8,469.00	\$14,887.00	\$1,827.33	Plus	33%	\$8,469.00						
\$14,663.00		\$4,231.21	Plus	35%	\$14,663.00	\$14,887.00		\$3,945.27	Plus	35%	\$14,887.00						

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		\$175.00		\$0.00			NOT over		\$658.00		\$0.00						
Over	But not over				of excess over	Over	But not over				of excess over						
\$175.00	\$883.00			10%	\$175.00	\$658.00	\$2,075.00			10%	\$658.00						
\$883.00	\$3,050.00	\$70.80	Plus	15%	\$883.00	\$2,075.00	\$6,408.00	\$141.70	Plus	15%	\$2,075.00						
\$3,050.00	\$7,142.00	\$395.85	Plus	25%	\$3,050.00	\$6,408.00	\$12,271.00	\$791.65	Plus	25%	\$6,408.00						
\$7,142.00	\$14,708.00	\$1,418.85	Plus	28%	\$7,142.00	\$12,271.00	\$18,350.00	\$2,257.40	Plus	28%	\$12,271.00						
\$14,708.00	\$31,771.00	\$3,537.33	Plus	33%	\$14,708.00	\$18,350.00	\$32,254.00	\$3,959.52	Plus	33%	\$18,350.00						
\$31,771.00		\$9,168.12	Plus	35%	\$31,771.00	\$32,254.00		\$8,547.84	Plus	35%	\$32,254.00						

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.....	(\$284.62)
Federal tax that should be withheld from FEDERAL TAX WITHHOLDING TABLE.....	\$1,115.38
Taxable wage.....	\$157.38
	x 15%
	\$23.61
Plus maximum taxes from 10% bracket	\$65.40
TOTAL TAX WITHHELD FROM PAY	\$89.01