# Withholding Tax Tables: 1997

for the textbook Business Math: Using Percents, by Steven J. Wilson

### Federal Allowance Values - 1997

Payroll Period	One Withholding Allowance
Weekly Biweekly Semimonthly Monthly Annually	\$ 50.96 101.92 110.42 220.83 2,650.00

### **State Allowance Values - 1997**

Payroll Period	One Withholding Allowance	
Weekly Biweekly Semimonthly Monthly Annually	\$ 38.46 76.92 83.33 166.67 2,000.00	

## Tables for Percentage Method of Federal Withholding

(For Wages Paid in 1997)

#### TABLE 1 - WEEKLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$51 . . . \$0

Over-	But not over	C	f excess over-
\$51	<b>-\$503</b> .	. 15%	<b>-\$51</b>
\$503	<b>-\$1,067</b> .	. \$67.80 plus 28%	-\$503
\$1,067	<b>-\$2,426</b> .	. \$225.72 plus 31%	6 –\$1,067
\$2,426	<b>-\$5,241</b> .	. \$647.01 plus 36%	6
\$5,241		. \$1,660.41 plus 39	9.6% -\$5,241

#### (b) MARRIED person-

If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$124 . . . \$0

Over-	But not over	of exce	ess over-
\$124	-\$874	15%	-\$124
\$874	-\$1,786	\$112.50 plus 28%	-\$874
\$1,786	-\$3,000	\$367.86 plus 31%	_\$1,786
\$3,000	-\$5,294	\$744.20 plus 36%	-\$3,000
\$5.294		\$1.570.04 plus 39.6%	-\$5.294

### TABLE 2 – BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$102 . . . \$0

Over-	But not over	of exc	ess over-
\$102	-\$1,006	15%	-\$102
\$1,006	<b>-\$2,135</b>	\$135.60 plus 28%	-\$1,006
\$2,135	-\$4,852	\$451.72 plus 31%	-\$2,135
\$4,852	-\$10,483	\$1,293.99 plus 36%	-\$4,852
\$10,483		\$3,321.15 plus 39.6%	-\$10,483

#### (b) MARRIED person-

If the amount of wages

withholding allowances) is: to withhold is:

Not over \$248 . . . \$0

Over-	But not over	of exc	ess over-
\$248	-\$1,748 .	15%	-\$248
\$1,748	-\$3,571 .	\$225.00 plus 28%	-\$1,748
\$3,571	-\$6,000 .	\$735.44 plus 31%	-\$3,571
\$6,000	-\$10,588 .	\$1,488.43 plus 36%	-\$6,000
\$10,588		\$3,140.11 plus 39.6%	-\$10,588

#### **TABLE 3 – SEMIMONTHLY Payroll Period**

(a) SINGLE person (including head of household)-

If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$110 . . . \$0

Over-	But not over	of exc	ess over-
\$110	-\$1,090 · ·	15%	-\$110
\$1,090	-\$2,313	\$147.00 plus 28%	-\$1,090
\$2,313	<b>-\$5,256</b>	\$489.44 plus 31%	-\$2,313
\$5,256	-\$11,356	\$1,401.77 plus 36%	-\$5,256
\$11,356		\$3,597.77 plus 39.6%	_\$11,356

#### (b) MARRIED person-

If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$269 . . . \$0

Over-	But not over	of exc	ess over-
\$269	-\$1,894	15%	-\$269
\$1,894	-\$3,869	\$243.75 plus 28%	-\$1,894
\$3,869	<b>-\$6,500</b>	\$796.75 plus 31%	-\$3,869
\$6,500	<b>-\$11,471</b>	\$1,612.36 plus 36%	-\$6,500
\$11,471		\$3,401.92 plus 39.6%	-\$11,471

#### TABLE 4 – MONTHLY Payroll Period

#### (a) SINGLE person (including head of household)-

If the amount of wages

withholding allowances) is: to withhold is:

Not over \$221 . . . \$0

Over-	But not over	of exc	ess over-
\$221	-\$2,179	15%	-\$221
\$2,179	<b>-\$4,625</b>	\$293.70 plus 28%	-\$2,179
\$4,625	-\$10,513	\$978.58 plus 31%	-\$4,625
\$10,513	-\$22,713	\$2,803.86 plus 36%	_\$10,513
\$22,713		\$7,195.86 plus 39.6%	-\$22,713

#### (b) MARRIED person-

If the amount of wages

withholding allowances) is: to withhold is:

Not over \$538 . . . \$0

Over-	But not over	of exc	ess over-
\$538	-\$3,788	15%	-\$538
\$3,788	-\$7,738	\$487.50 plus 28%	-\$3,788
\$7,738	-\$13,000	\$1,593.50 plus 31%	-\$7,738
\$13,000	-\$22,942	\$3,224.72 plus 36%	-\$13,000
\$22,942		\$6,803.84 plus 39.6%	-\$22,942

### Tables for Percentage Method of State Withholding

(For Wages Paid in 1997)

#### TABLE 1 - WEEKLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages

withholding allowances) is: to withhold is:

Not over \$58 . . . \$0

 Over But not over
 of excess over 

 \$58
 -\$442
 \$0.00 plus 4.40%
 -\$58

 \$442
 -\$635
 \$16.92 plus 7.50%
 -\$442

 \$635
 \$31.35 plus 7.75%
 -\$635

(a) MARRIED person-

If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$96 . . . \$0

 Over But not over
 of excess over 

 \$96
 -\$673
 .
 \$0.00 plus 3.50%
 -\$96

 \$673
 -\$1,250
 .
 \$20.19 plus 6.25%
 -\$673

 \$1,250
 .
 .
 \$56.25 plus 6.45%
 -\$1,250

#### TABLE 2 - BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages

withholding allowances) is: to withhold is:

Not over \$115 . . . \$0

 Over But not over
 of excess over 

 \$115
 -\$885
 \$0.00 plus 4.40%
 -\$115

 \$885
 -\$1,269
 \$33.85 plus 7.50%
 -\$885

 \$1,269
 \$62.69 plus 7.75%
 -\$1,269

(b) MARRIED person-

If the amount of wages (after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$192 . . . \$0

 Over But not over
 of excess over 

 \$192
 -\$1,346
 ...
 \$0.00 plus 3.50%
 -\$192

 \$1,346
 -\$2,500
 ...
 \$40.38 plus 6.25%
 -\$1,346

 \$2,500
 ...
 \$112.50 plus 6.45%
 -\$2,500

#### TABLE 3 – SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$125 . . . \$0

 Over But not over
 of excess over 

 \$125
 -\$958
 \$0.00 plus 4.40%
 -\$125

 \$958
 -\$1,375
 \$36.67 plus 7.50%
 -\$958

 \$1,375
 \$67.92 plus 7.75%
 -\$1,375

(b) MARRIED person—
If the amount of wages

(after subtracting The amount of income tax

withholding allowances) is: to withhold is:

Not over \$208 . . . \$0

 Over But not over
 of excess over 

 \$208
 -\$1,458
 . . . . . . . \$0.00 plus 3.50%
 -\$208

 \$1,458
 -\$2,708
 . . . . . . . \$43.75 plus 6.25%
 -\$1,458

 \$2,708
 . . . . . . . . . . . . \$121.88 plus 6.45%
 -\$2,708

#### TABLE 4 - MONTHLY Payroll Period

(a) SINGLE person (including head of household)-

If the amount of wages

withholding allowances) is: to withhold is:

Not over \$250 . . . \$0

 Over But not over
 of excess over 

 \$250
 -\$1,917
 .
 \$0.00 plus 4.40%
 -\$250

 \$1,917
 -\$2,750
 .
 \$73.33 plus 7.50%
 -\$1,917

 \$2,750
 .
 .
 \$135.83 plus 7.75%
 -\$2,750

(b) MARRIED person-

If the amount of wages

withholding allowances) is: to withhold is:

Not over \$417 . . . \$0

 Over But not over
 of excess over 

 \$417
 -\$2,917
 \$0.00 plus 3.50%
 -\$417

 \$2,917
 -\$5,417
 \$87.50 plus 6.25%
 -\$2,917

 \$5,417
 \$243.75 plus 6.45%
 -\$5,417