

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	\$ 50.96
Biweekly . . .	101.92
Semimonthly . .	110.42
Monthly	220.83
Annually	2,650.00

State Allowance Values - 1997

Payroll Period	One Withholding Allowance
Weekly	\$ 38.46
Biweekly . . .	76.92
Semimonthly . .	83.33
Monthly	166.67
Annually	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:				(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:			
Not over \$51 \$0				Not over \$124 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$51	–\$503 . . .	15%	–\$51	\$124	–\$874 . . .	15%	–\$124
\$503	–\$1,067 . . .	\$67.80 plus 28%	–\$503	\$874	–\$1,786 . . .	\$112.50 plus 28%	–\$874
\$1,067	–\$2,426 . . .	\$225.72 plus 31%	–\$1,067	\$1,786	–\$3,000 . . .	\$367.86 plus 31%	–\$1,786
\$2,426	–\$5,241 . . .	\$647.01 plus 36%	–\$2,426	\$3,000	–\$5,294 . . .	\$744.20 plus 36%	–\$3,000
\$5,241	. . . . .	\$1,660.41 plus 39.6%	–\$5,241	\$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:				(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:			
Not over \$102 \$0				Not over \$248 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$102	–\$1,006 . . .	15%	–\$102	\$248	–\$1,748 . . .	15%	–\$248
\$1,006	–\$2,135 . . .	\$135.60 plus 28%	–\$1,006	\$1,748	–\$3,571 . . .	\$225.00 plus 28%	–\$1,748
\$2,135	–\$4,852 . . .	\$451.72 plus 31%	–\$2,135	\$3,571	–\$6,000 . . .	\$735.44 plus 31%	–\$3,571
\$4,852	–\$10,483 . . .	\$1,293.99 plus 36%	–\$4,852	\$6,000	–\$10,588 . . .	\$1,488.43 plus 36%	–\$6,000
\$10,483	. . . . .	\$3,321.15 plus 39.6%	–\$10,483	\$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:				(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:			
Not over \$110 \$0				Not over \$269 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$110	–\$1,090 . . .	15%	–\$110	\$269	–\$1,894 . . .	15%	–\$269
\$1,090	–\$2,313 . . .	\$147.00 plus 28%	–\$1,090	\$1,894	–\$3,869 . . .	\$243.75 plus 28%	–\$1,894
\$2,313	–\$5,256 . . .	\$489.44 plus 31%	–\$2,313	\$3,869	–\$6,500 . . .	\$796.75 plus 31%	–\$3,869
\$5,256	–\$11,356 . . .	\$1,401.77 plus 36%	–\$5,256	\$6,500	–\$11,471 . . .	\$1,612.36 plus 36%	–\$6,500
\$11,356	. . . . .	\$3,597.77 plus 39.6%	–\$11,356	\$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 (after subtracting The amount of income tax withholding allowances) is: to withhold is:				(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:			
Not over \$221 \$0				Not over \$538 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$221	–\$2,179 . . .	15%	–\$221	\$538	–\$3,788 . . .	15%	–\$538
\$2,179	–\$4,625 . . .	\$293.70 plus 28%	–\$2,179	\$3,788	–\$7,738 . . .	\$487.50 plus 28%	–\$3,788
\$4,625	–\$10,513 . . .	\$978.58 plus 31%	–\$4,625	\$7,738	–\$13,000 . . .	\$1,593.50 plus 31%	–\$7,738
\$10,513	–\$22,713 . . .	\$2,803.86 plus 36%	–\$10,513	\$13,000	–\$22,942 . . .	\$3,224.72 plus 36%	–\$13,000
\$22,713	. . . . .	\$7,195.86 plus 39.6%	–\$22,713	\$22,942	. . . . .	\$6,803.84 plus 39.6%	–\$22,942

