

Withholding Tax Tables: 1998

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

Federal Allowance Values - 1998

Payroll Period	One Withholding Allowance
Weekly	\$ 51.92
Biweekly	103.85
Semimonthly . .	112.50
Monthly	225.00
Annually	2,700.00

**State Allowance Values –
January - June 1998**

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

**State Allowance Values –
July – December 1998**

Payroll Period	One Withholding Allowance
Weekly	\$ 48.08
Biweekly	96.15
Semimonthly . .	104.17
Monthly	208.33
Annually	2,500.00

In 1997, the Kansas State legislature voted to equalize the tax rates on married and single people, and to increase the value of a withholding allowance. The changes were originally to be phased in over two years. In mid-1998, the legislature voted to make the change in one year, and the tax tables were adjusted in order to retroactively provide the changes to the withholding amounts.

**Tables for Percentage Method of Federal Withholding
(For Wages Paid in 1998)**

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	–\$517 . . .	15%	–\$51	\$124	–\$899 . . .	15%	–\$124
\$517	–\$1,105 . . .	\$69.90 plus 28%	–\$517	\$899	–\$1,855 . . .	\$116.25 plus 28%	–\$899
\$1,105	–\$2,493 . . .	\$234.54 plus 31%	–\$1,105	\$1,855	–\$3,084 . . .	\$383.93 plus 31%	–\$1,855
\$2,493	–\$5,385 . . .	\$664.82 plus 36%	–\$2,493	\$3,084	–\$5,439 . . .	\$764.92 plus 36%	–\$3,084
\$5,385	. . . . .	\$1,705.94 plus 39.6%	–\$5,385	\$5,439	. . . . .	\$1,612.72 plus 39.6%	–\$5,439

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	–\$1,035 . . .	15%	–\$102	\$248	–\$1,798 . . .	15%	–\$248
\$1,035	–\$2,210 . . .	\$139.95 plus 28%	–\$1,035	\$1,798	–\$3,710 . . .	\$232.50 plus 28%	–\$1,798
\$2,210	–\$4,987 . . .	\$468.95 plus 31%	–\$2,210	\$3,710	–\$6,167 . . .	\$767.86 plus 31%	–\$3,710
\$4,987	–\$10,769 . . .	\$1,329.82 plus 36%	–\$4,987	\$6,167	–\$10,879 . . .	\$1,529.53 plus 36%	–\$6,167
\$10,769	. . . . .	\$3,411.34 plus 39.6%	–\$10,769	\$10,879	. . . . .	\$3,225.85 plus 39.6%	–\$10,879

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	–\$1,121 . . .	15%	–\$110	\$269	–\$1,948 . . .	15%	–\$269
\$1,121	–\$2,394 . . .	\$151.65 plus 28%	–\$1,121	\$1,948	–\$4,019 . . .	\$251.85 plus 28%	–\$1,948
\$2,394	–\$5,402 . . .	\$508.09 plus 31%	–\$2,394	\$4,019	–\$6,681 . . .	\$831.73 plus 31%	–\$4,019
\$5,402	–\$11,667 . . .	\$1,440.57 plus 36%	–\$5,402	\$6,681	–\$11,785 . . .	\$1,656.95 plus 36%	–\$6,681
\$11,667	. . . . .	\$3,695.97 plus 39.6%	–\$11,667	\$11,785	. . . . .	\$3,494.39 plus 39.6%	–\$11,785

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	–\$2,242 . . .	15%	–\$221	\$538	–\$3,896 . . .	15%	–\$538
\$2,242	–\$4,788 . . .	\$303.15 plus 28%	–\$2,242	\$3,896	–\$8,038 . . .	\$503.70 plus 28%	–\$3,896
\$4,788	–\$10,804 . . .	\$1,016.03 plus 31%	–\$4,788	\$8,038	–\$13,363 . . .	\$1,663.46 plus 31%	–\$8,038
\$10,804	–\$23,333 . . .	\$2,880.99 plus 36%	–\$10,804	\$13,363	–\$23,571 . . .	\$3,314.21 plus 36%	–\$13,363
\$23,333	. . . . .	\$7,391.43 plus 39.6%	–\$23,333	\$23,571	. . . . .	\$6,989.09 plus 39.6%	–\$23,571

**Tables for Percentage Method of State Withholding
(For Wages Paid in January-June, 1998)**

TABLE 1 – WEEKLY Payroll Period			
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$58	\$0		
Over–	But not over	of excess over–	
\$58	–\$346	\$0.00 plus 3.50%	–\$58
\$346	–\$635	\$10.10 plus 6.75%	–\$346
\$635	. . . . .	\$29.57 plus 7.75%	–\$635
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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 (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$115	\$0		
Over–	But not over	of excess over–	
\$115	–\$692	\$0.00 plus 3.50%	–\$115
\$692	–\$1,269	\$20.19 plus 6.75%	–\$692
\$1,269	. . . . .	\$59.13 plus 7.75%	–\$1,269
(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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 withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$125	\$0		
Over–	But not over	of excess over–	
\$125	–\$750	\$0.00 plus 3.50%	–\$125
\$750	–\$1,375	\$21.88 plus 6.75%	–\$750
\$1,375	. . . . .	\$64.06 plus 7.75%	–\$1,375
(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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 (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$250	\$0		
Over–	But not over	of excess over–	
\$250	–\$1,500	\$0.00 plus 3.50%	–\$250
\$1,500	–\$2,750	\$43.75 plus 6.75%	–\$1,500
\$2,750	. . . . .	\$128.13 plus 7.75%	–\$2,750
(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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

**Tables for Percentage Method of State Withholding
(For Wages Paid in July-December, 1998)**

TABLE 1 – WEEKLY Payroll Period			
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$58		\$0	
Over–	But not over	of excess over–	
\$58	–\$346 . . .	\$0.00 plus 3.50%	–\$58
\$346	–\$635 . . .	\$10.10 plus 5.75%	–\$346
\$635	. . . . .	\$26.68 plus 5.15%	–\$635

(a) MARRIED person–			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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 (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$115		\$0	
Over–	But not over	of excess over–	
\$115	–\$692 . . .	\$0.00 plus 3.50%	–\$115
\$692	–\$1,269 . . .	\$20.19 plus 5.75%	–\$692
\$1,269	. . . . .	\$53.37 plus 5.15%	–\$1,269

(b) MARRIED person–			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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 withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$125		\$0	
Over–	But not over	of excess over–	
\$125	–\$750 . . .	\$0.00 plus 3.50%	–\$125
\$750	–\$1,375 . . .	\$21.88 plus 5.75%	–\$750
\$1,375	. . . . .	\$57.81 plus 5.15%	–\$1,375

(b) MARRIED person–			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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 (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$250		\$0	
Over–	But not over	of excess over–	
\$250	–\$1,500 . . .	\$0.00 plus 3.50%	–\$250
\$1,500	–\$2,750 . . .	\$43.75 plus 5.75%	–\$1,500
\$2,750	. . . . .	\$115.63 plus 5.15%	–\$2,750

(b) MARRIED person–			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax 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