

Withholding Tax Tables: 1999

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

Federal Allowance Values - 1999

Payroll Period	One Withholding Allowance
Weekly	\$ 52.88
Biweekly	105.77
Semimonthly . . .	114.58
Monthly	229.17
Annually	2,750.00

State Allowance Values - 1999

Payroll Period	One Withholding Allowance
Weekly	\$ 43.27
Biweekly	86.54
Semimonthly . . .	93.75
Monthly	187.50
Annually	2,250.00

**Tables for Percentage Method of Federal Withholding
(For Wages Paid in 1999)**

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	–\$525 . . .	15%	–\$51	\$124	–\$913 . . .	15%	–\$124
\$525	–\$1,125 . . .	\$71.10 plus 28%	–\$525	\$913	–\$1,894 . . .	\$118.35 plus 28%	–\$913
\$1,125	–\$2,535 . . .	\$239.10 plus 31%	–\$1,125	\$1,894	–\$3,135 . . .	\$393.03 plus 31%	–\$1,894
\$2,535	–\$5,475 . . .	\$676.20 plus 36%	–\$2,535	\$3,135	–\$5,531 . . .	\$777.74 plus 36%	–\$3,135
\$5,475	. . . . .	\$1,734.60 plus 39.6%	–\$5,475	\$5,531	. . . . .	\$1,640.30 plus 39.6%	–\$5,531

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	–\$1,050 . . .	15%	–\$102	\$248	–\$1,827 . . .	15%	–\$248
\$1,050	–\$2,250 . . .	\$142.20 plus 28%	–\$1,050	\$1,827	–\$3,788 . . .	\$236.85 plus 28%	–\$1,827
\$2,250	–\$5,069 . . .	\$478.20 plus 31%	–\$2,250	\$3,788	–\$6,269 . . .	\$785.93 plus 31%	–\$3,788
\$5,069	–\$10,950 . . .	\$1,352.09 plus 36%	–\$5,069	\$6,269	–\$11,062 . . .	\$1,555.04 plus 36%	–\$6,269
\$10,950	. . . . .	\$3,469.25 plus 39.6%	–\$10,950	\$11,062	. . . . .	\$3,280.52 plus 39.6%	–\$11,062

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	–\$1,138 . . .	15%	–\$110	\$269	–\$1,979 . . .	15%	–\$269
\$1,138	–\$2,438 . . .	\$154.20 plus 28%	–\$1,138	\$1,979	–\$4,104 . . .	\$256.50 plus 28%	–\$1,979
\$2,438	–\$5,492 . . .	\$518.20 plus 31%	–\$2,438	\$4,104	–\$6,792 . . .	\$851.50 plus 31%	–\$4,104
\$5,492	–\$11,863 . . .	\$1,464.94 plus 36%	–\$5,492	\$6,792	–\$11,983 . . .	\$1,684.78 plus 36%	–\$6,792
\$11,863	. . . . .	\$3,758.50 plus 39.6%	–\$11,863	\$11,983	. . . . .	\$3,553.54 plus 39.6%	–\$11,983

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	–\$2,275 . . .	15%	–\$221	\$538	–\$3,958 . . .	15%	–\$538
\$2,275	–\$4,875 . . .	\$308.10 plus 28%	–\$2,275	\$3,958	–\$8,208 . . .	\$513.00 plus 28%	–\$3,958
\$4,875	–\$10,983 . . .	\$1,036.10 plus 31%	–\$4,875	\$8,208	–\$13,583 . . .	\$1,703.00 plus 31%	–\$8,208
\$10,983	–\$23,725 . . .	\$2,929.58 plus 36%	–\$10,983	\$13,583	–\$23,967 . . .	\$3,369.25 plus 36%	–\$13,583
\$23,725	. . . . .	\$7,516.70 plus 39.6%	–\$23,725	\$23,967	. . . . .	\$7,107.49 plus 39.6%	–\$23,967

**Tables for Percentage Method of State Withholding
(For Wages Paid in 1999)**

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 6.25%	–\$346
\$635	. . . . .	\$28.13 plus 6.45%	–\$635
(a) MARRIED person– 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 6.25%	–\$692
\$1,269	. . . . .	\$56.25 plus 6.45%	–\$1,269
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 6.25%	–\$692
\$1,269	. . . . .	\$56.25 plus 6.45%	–\$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 \$231		\$0	
Over–	But not over	of excess over–	
\$231	–\$1,385	\$0.00 plus 3.50%	–\$231
\$1,385	–\$2,538	\$40.38 plus 6.25%	–\$1,385
\$2,538	. . . . .	\$112.50 plus 6.45%	–\$2,538
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 6.25%	–\$750
\$1,375	. . . . .	\$60.94 plus 6.45%	–\$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 \$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 6.25%	–\$1,500
\$2,750	. . . . .	\$121.88 plus 6.45%	–\$2,750
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 6.25%	–\$1,500
\$2,750	. . . . .	\$121.88 plus 6.45%	–\$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 \$250		\$0	
Over–	But not over	of excess over–	
\$500	–\$3,000	\$0.00 plus 3.50%	–\$500
\$3,000	–\$5,500	\$87.50 plus 6.25%	–\$3,000
\$5,500	. . . . .	\$243.75 plus 6.45%	–\$5,500