

## Withholding Tax Tables: 2000

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

**Federal Allowance Values - 2000**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . .	\$ 53.85
Biweekly . . . .	107.69
Semimonthly . .	116.67
Monthly . . . .	233.33
Annually . . . .	2,800.00

**State Allowance Values - 2000**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
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 2000)**

**TABLE 1 – WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(b) MARRIED person</b> – If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax 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	–\$536 . . . .	15%	–\$51	\$124	–\$931 . . . .	15%	–\$124
\$536	–\$1,152 . . . .	\$72.75 plus 28%	–\$536	\$931	–\$1,942 . . . .	\$121.05 plus 28%	–\$931
\$1,152	–\$2,581 . . . .	\$245.23 plus 31%	–\$1,152	\$1,942	–\$3,192 . . . .	\$404.13 plus 31%	–\$1,942
\$2,581	–\$5,576 . . . .	\$688.22 plus 36%	–\$2,581	\$3,192	–\$5,633 . . . .	\$791.63 plus 36%	–\$3,192
\$5,576	. . . . .	\$1,766.42 plus 39.6%	–\$5,576	\$5,633	. . . . .	\$1,670.39 plus 39.6%	–\$5,633

**TABLE 2 – BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(b) MARRIED person</b> – If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax 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	–\$1,071 . . . .	15%	–\$102	\$248	–\$1,862 . . . .	15%	–\$248
\$1,071	–\$2,304 . . . .	\$145.35 plus 28%	–\$1,071	\$1,862	–\$3,885 . . . .	\$242.10 plus 28%	–\$1,862
\$2,304	–\$5,162 . . . .	\$490.59 plus 31%	–\$2,304	\$3,885	–\$6,385 . . . .	\$808.54 plus 31%	–\$3,885
\$5,162	–\$11,152 . . . .	\$1,376.57 plus 36%	–\$5,162	\$6,385	–\$11,265 . . . .	\$1,583.54 plus 36%	–\$6,385
\$11,152	. . . . .	\$3,532.97 plus 39.6%	–\$11,152	\$11,265	. . . . .	\$3,340.34 plus 39.6%	–\$11,265

**TABLE 3 – SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(b) MARRIED person</b> – If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax 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	–\$1,160 . . . .	15%	–\$110	\$269	–\$2,017 . . . .	15%	–\$269
\$1,160	–\$2,496 . . . .	\$157.50 plus 28%	–\$1,160	\$2,017	–\$4,208 . . . .	\$262.20 plus 28%	–\$2,017
\$2,496	–\$5,592 . . . .	\$531.58 plus 31%	–\$2,496	\$4,208	–\$6,917 . . . .	\$875.68 plus 31%	–\$4,208
\$5,592	–\$12,081 . . . .	\$1,491.34 plus 36%	–\$5,592	\$6,917	–\$12,204 . . . .	\$1,715.47 plus 36%	–\$6,917
\$12,081	. . . . .	\$3,827.38 plus 39.6%	–\$12,081	\$12,204	. . . . .	\$3,618.79 plus 39.6%	–\$12,204

**TABLE 4 – MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(b) MARRIED person</b> – If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax 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	–\$2,321 . . . .	15%	–\$221	\$538	–\$4,033 . . . .	15%	–\$538
\$2,321	–\$4,992 . . . .	\$315.00 plus 28%	–\$2,321	\$4,033	–\$8,417 . . . .	\$524.25 plus 28%	–\$4,033
\$4,992	–\$11,183 . . . .	\$1,062.88 plus 31%	–\$4,992	\$8,417	–\$13,833 . . . .	\$1,751.77 plus 31%	–\$8,417
\$11,183	–\$24,163 . . . .	\$2,982.09 plus 36%	–\$11,183	\$13,833	–\$24,408 . . . .	\$3,430.73 plus 36%	–\$13,833
\$24,163	. . . . .	\$7,654.89 plus 39.6%	–\$24,163	\$24,408	. . . . .	\$7,237.73 plus 39.6%	–\$24,408

**Tables for Percentage Method of State Withholding  
(For Wages Paid in 2000)**

<b>TABLE 1 – WEEKLY Payroll Period</b>			
<b>(a) SINGLE person</b> (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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$58	–\$346 . . . . .	\$0.00 plus 3.50%	–\$58
\$346	–\$635 . . . . .	\$10.10 plus 6.25%	–\$346
\$635	. . . . .	\$28.13 plus 6.45%	–\$635
<b>(a) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$115 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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>TABLE 2 – BIWEEKLY Payroll Period</b>			
<b>(a) SINGLE person</b> (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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$231 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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
<b>TABLE 3 – SEMIMONTHLY Payroll Period</b>			
<b>(a) SINGLE person</b> (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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$250 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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>TABLE 4 – MONTHLY Payroll Period</b>			
<b>(a) SINGLE person</b> (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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$250 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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