

Withholding Tax Tables: 2001

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

Federal Allowance Values - 2001

Payroll Period	One Withholding Allowance
Weekly	\$ 55.77
Biweekly . . .	111.54
Semimonthly . .	120.83
Monthly	241.67
Annually	2,900.00

State Allowance Values - 2001

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 2001)**

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	–\$552 . . .	15%	–\$51	\$124	–\$960 . . .	15%	–\$124
\$552	–\$1,196 . . .	\$75.15 plus 28%	–\$552	\$960	–\$2,023 . . .	\$125.40 plus 28%	–\$960
\$1,196	–\$2,662 . . .	\$255.47 plus 31%	–\$1,196	\$2,023	–\$3,292 . . .	\$423.04 plus 31%	–\$2,023
\$2,662	–\$5,750 . . .	\$709.93 plus 36%	–\$2,662	\$3,292	–\$5,809 . . .	\$816.43 plus 36%	–\$3,292
\$5,750	. . . . .	\$1,821.61 plus 39.6%	–\$5,750	\$5,809	. . . . .	\$1,722.55 plus 39.6%	–\$5,809

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	–\$1,104 . . .	15%	–\$102	\$248	–\$1,919 . . .	15%	–\$248
\$1,104	–\$2,392 . . .	\$150.30 plus 28%	–\$1,104	\$1,919	–\$4,046 . . .	\$250.65 plus 28%	–\$1,919
\$2,392	–\$5,323 . . .	\$510.94 plus 31%	–\$2,392	\$4,046	–\$6,585 . . .	\$846.21 plus 31%	–\$4,046
\$5,323	–\$11,500 . . .	\$1,419.55 plus 36%	–\$5,323	\$6,585	–\$11,617 . . .	\$1,633.30 plus 36%	–\$6,585
\$11,500	. . . . .	\$3,643.27 plus 39.6%	–\$11,500	\$11,617	. . . . .	\$3,444.82 plus 39.6%	–\$11,617

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	–\$1,196 . . .	15%	–\$110	\$269	–\$2,079 . . .	15%	–\$269
\$1,196	–\$2,592 . . .	\$162.90 plus 28%	–\$1,196	\$2,079	–\$4,383 . . .	\$271.50 plus 28%	–\$2,079
\$2,592	–\$5,767 . . .	\$553.78 plus 31%	–\$2,592	\$4,383	–\$7,133 . . .	\$916.62 plus 31%	–\$4,383
\$5,767	–\$12,458 . . .	\$1,538.03 plus 36%	–\$5,767	\$7,133	–\$12,585 . . .	\$1,769.12 plus 36%	–\$7,133
\$12,458	. . . . .	\$3,946.79 plus 39.6%	–\$12,458	\$12,585	. . . . .	\$3,731.84 plus 39.6%	–\$12,585

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	–\$2,392 . . .	15%	–\$221	\$538	–\$4,158 . . .	15%	–\$538
\$2,392	–\$5,183 . . .	\$325.65 plus 28%	–\$2,392	\$4,158	–\$8,767 . . .	\$543.00 plus 28%	–\$4,158
\$5,183	–\$11,533 . . .	\$1,107.13 plus 31%	–\$5,183	\$8,767	–\$14,267 . . .	\$1,833.52 plus 31%	–\$8,767
\$11,533	–\$24,917 . . .	\$3,075.63 plus 36%	–\$11,533	\$14,267	–\$25,171 . . .	\$3,538.52 plus 36%	–\$14,267
\$24,917	. . . . .	\$7,893.87 plus 39.6%	–\$24,917	\$25,171	. . . . .	\$7,463.96 plus 39.6%	–\$25,171

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2001)**

TABLE 1 – WEEKLY Payroll Period							
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				(a) MARRIED person– 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 \$58		\$0		Not over \$115		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$58	–\$346	\$0.00 plus 3.50%		\$115	–\$692	\$0.00 plus 3.50%	
\$346	–\$635	\$10.10 plus 6.25%		\$692	–\$1,269	\$20.19 plus 6.25%	
\$635	. . . . .	\$28.13 plus 6.45%		\$1,269	. . . . .	\$56.25 plus 6.45%	
			–\$58				–\$115
			–\$346				–\$692
			–\$635				–\$1,269

TABLE 2 – BIWEEKLY Payroll Period							
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person– 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 \$115		\$0		Not over \$231		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$115	–\$692	\$0.00 plus 3.50%		\$231	–\$1,385	\$0.00 plus 3.50%	
\$692	–\$1,269	\$20.19 plus 6.25%		\$1,385	–\$2,538	\$40.38 plus 6.25%	
\$1,269	. . . . .	\$56.25 plus 6.45%		\$2,538	. . . . .	\$112.50 plus 6.45%	
			–\$115				–\$231
			–\$692				–\$1,385
			–\$1,269				–\$2,538

TABLE 3 – SEMIMONTHLY Payroll Period							
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person– 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 \$125		\$0		Not over \$250		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$125	–\$750	\$0.00 plus 3.50%		\$250	–\$1,500	\$0.00 plus 3.50%	
\$750	–\$1,375	\$21.88 plus 6.25%		\$1,500	–\$2,750	\$43.75 plus 6.25%	
\$1,375	. . . . .	\$60.94 plus 6.45%		\$2,750	. . . . .	\$121.88 plus 6.45%	
			–\$125				–\$250
			–\$750				–\$1,500
			–\$1,375				–\$2,750

TABLE 4 – MONTHLY Payroll Period							
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person– 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 \$250		\$0		Not over \$500		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$250	–\$1,500	\$0.00 plus 3.50%		\$500	–\$3,000	\$0.00 plus 3.50%	
\$1,500	–\$2,750	\$43.75 plus 6.25%		\$3,000	–\$5,500	\$87.50 plus 6.25%	
\$2,750	. . . . .	\$121.88 plus 6.45%		\$5,500	. . . . .	\$243.75 plus 6.45%	
			–\$250				–\$500
			–\$1,500				–\$3,000
			–\$2,750				–\$5,500