

Withholding Tax Tables: 2001 (July-December)

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 July-December 2001)**

TABLE 1 – WEEKLY 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 \$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 27%	–\$552	\$960	–\$2,023	\$125.40 plus 27%	–\$960
\$1,196	–\$2,662	\$249.03 plus 30%	–\$1,196	\$2,023	–\$3,292	\$412.41 plus 30%	–\$2,023
\$2,662	–\$5,750	\$688.83 plus 35%	–\$2,662	\$3,292	–\$5,809	\$793.11 plus 35%	–\$3,292
\$5,750	. . . . .	\$1,769.63 plus 38.6%	–\$5,750	\$5,809	. . . . .	\$1,674.06 plus 38.6%	–\$5,809

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 \$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 27%	–\$1,104	\$1,919	–\$4,046	\$250.65 plus 27%	–\$1,919
\$2,392	–\$5,323	\$498.06 plus 30%	–\$2,392	\$4,046	–\$6,585	\$824.94 plus 30%	–\$4,046
\$5,323	–\$11,500	\$1,377.36 plus 35%	–\$5,323	\$6,585	–\$11,617	\$1,586.64 plus 35%	–\$6,585
\$11,500	. . . . .	\$3,539.31 plus 38.6%	–\$11,500	\$11,617	. . . . .	\$3,347.84 plus 38.6%	–\$11,617

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 \$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 27%	–\$1,196	\$2,079	–\$4,383	\$271.50 plus 27%	–\$2,079
\$2,592	–\$5,767	\$539.82 plus 30%	–\$2,592	\$4,383	–\$7,133	\$893.58 plus 30%	–\$4,383
\$5,767	–\$12,458	\$1,492.32 plus 35%	–\$5,767	\$7,133	–\$12,585	\$1,718.58 plus 35%	–\$7,133
\$12,458	. . . . .	\$3,834.17 plus 38.6%	–\$12,458	\$12,585	. . . . .	\$3,626.78 plus 38.6%	–\$12,585

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 \$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 27%	–\$2,392	\$4,158	–\$8,767	\$543.00 plus 27%	–\$4,158
\$5,183	–\$11,533	\$1,079.22 plus 30%	–\$5,183	\$8,767	–\$14,267	\$1,787.43 plus 30%	–\$8,767
\$11,533	–\$24,917	\$2,984.22 plus 35%	–\$11,533	\$14,267	–\$25,171	\$3,437.43 plus 35%	–\$14,267
\$24,917	. . . . .	\$7,668.62 plus 38.6%	–\$24,917	\$25,171	. . . . .	\$7,253.83 plus 38.6%	–\$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:		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 \$500		\$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