

Withholding Tax Tables: 2002

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

Federal Allowance Values - 2002

Payroll Period	One Withholding Allowance
Weekly	\$ 57.69
Biweekly	115.38
Semimonthly	125.00
Monthly	250.00
Annually	3,000.00

State Allowance Values - 2002

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 2002)**

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	–\$164 . . .	10%	–\$51	\$124	–\$355 . . .	10%	–\$124
\$164	–\$570 . . .	\$11.30 plus 15%	–\$164	\$355	–\$991 . . .	\$23.10 plus 15%	–\$355
\$570	–\$1,247 . . .	\$72.20 plus 27%	–\$570	\$991	–\$2,110 . . .	\$118.50 plus 27%	–\$991
\$1,247	–\$2,749 . . .	\$254.99 plus 30%	–\$1,247	\$2,110	–\$3,400 . . .	\$420.63 plus 30%	–\$2,110
\$2,749	–\$5,938 . . .	\$705.59 plus 35%	–\$2,749	\$3,400	–\$5,998 . . .	\$807.63 plus 35%	–\$3,400
\$5,938	. . . . .	\$1,821.74 plus 38.6%	–\$5,938	\$5,998	. . . . .	\$1,716.93 plus 38.6%	–\$5,998
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	–\$329 . . .	10%	–\$102	\$248	–\$710 . . .	10%	–\$248
\$329	–\$1,140 . . .	\$22.70 plus 15%	–\$329	\$710	–\$1,983 . . .	\$46.20 plus 15%	–\$710
\$1,140	–\$2,493 . . .	\$144.35 plus 27%	–\$1,140	\$1,983	–\$4,219 . . .	\$237.15 plus 27%	–\$1,983
\$2,493	–\$5,498 . . .	\$509.66 plus 30%	–\$2,493	\$4,219	–\$6,800 . . .	\$840.87 plus 30%	–\$4,219
\$5,498	–\$11,875 . . .	\$1,411.16 plus 35%	–\$5,498	\$6,800	–\$11,996 . . .	\$1,615.17 plus 35%	–\$6,800
\$11,875	. . . . .	\$3,643.11 plus 38.6%	–\$11,875	\$11,996	. . . . .	\$3,433.77 plus 38.6%	–\$11,996
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	–\$356 . . .	10%	–\$110	\$269	–\$769 . . .	10%	–\$269
\$356	–\$1,235 . . .	\$24.60 plus 15%	–\$356	\$769	–\$2,148 . . .	\$50.00 plus 15%	–\$769
\$1,235	–\$2,701 . . .	\$156.45 plus 27%	–\$1,235	\$2,148	–\$4,571 . . .	\$256.85 plus 27%	–\$2,148
\$2,701	–\$5,956 . . .	\$552.27 plus 30%	–\$2,701	\$4,571	–\$7,367 . . .	\$911.06 plus 30%	–\$4,571
\$5,956	–\$12,865 . . .	\$1,528.77 plus 35%	–\$5,956	\$7,367	–\$12,996 . . .	\$1,749.86 plus 35%	–\$7,367
\$12,865	. . . . .	\$3,946.92 plus 38.6%	–\$12,865	\$12,996	. . . . .	\$3,720.01 plus 38.6%	–\$12,996
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	–\$713 . . .	10%	–\$221	\$538	–\$1,538 . . .	10%	–\$538
\$713	–\$2,471 . . .	\$49.20 plus 15%	–\$713	\$1,538	–\$4,296 . . .	\$100.00 plus 15%	–\$1,538
\$2,471	–\$5,402 . . .	\$312.90 plus 27%	–\$2,471	\$4,296	–\$9,142 . . .	\$513.70 plus 27%	–\$4,296
\$5,402	–\$11,913 . . .	\$1,104.27 plus 30%	–\$5,402	\$9,142	–\$14,733 . . .	\$1,822.12 plus 30%	–\$9,142
\$11,913	–\$25,729 . . .	\$3,057.57 plus 35%	–\$11,913	\$14,733	–\$25,992 . . .	\$3,499.42 plus 35%	–\$14,733
\$25,729	. . . . .	\$7,893.17 plus 38.6%	–\$25,729	\$25,992	. . . . .	\$7,440.07 plus 38.6%	–\$25,992

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2002)**

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%	–\$58	\$115	–\$692 . .	\$0.00 plus 3.50%	–\$115
\$346	–\$635 . .	\$10.10 plus 6.25%	–\$346	\$692	–\$1,269 . .	\$20.19 plus 6.25%	–\$692
\$635	. . . . .	\$28.13 plus 6.45%	–\$635	\$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:				(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%	–\$115	\$231	–\$1,385 . .	\$0.00 plus 3.50%	–\$231
\$692	–\$1,269 . .	\$20.19 plus 6.25%	–\$692	\$1,385	–\$2,538 . .	\$40.38 plus 6.25%	–\$1,385
\$1,269	. . . . .	\$56.25 plus 6.45%	–\$1,269	\$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:				(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%	–\$125	\$250	–\$1,500 . .	\$0.00 plus 3.50%	–\$250
\$750	–\$1,375 . .	\$21.88 plus 6.25%	–\$750	\$1,500	–\$2,750 . .	\$43.75 plus 6.25%	–\$1,500
\$1,375	. . . . .	\$60.94 plus 6.45%	–\$1,375	\$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:				(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%	–\$250	\$500	–\$3,000 . .	\$0.00 plus 3.50%	–\$500
\$1,500	–\$2,750 . .	\$43.75 plus 6.25%	–\$1,500	\$3,000	–\$5,500 . .	\$87.50 plus 6.25%	–\$3,000
\$2,750	. . . . .	\$121.88 plus 6.45%	–\$2,750	\$5,500	. . . . .	\$243.75 plus 6.45%	–\$5,500