

## Withholding Tax Tables: 2003

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

**Federal Allowance Values - 2003**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . .	\$ 58.65
Biweekly . . .	117.31
Semimonthly . .	127.08
Monthly . . . .	254.17
Annually . . . .	3,050.00

**State Allowance Values - 2003**

<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 2003)**

<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 \$51 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$51	–\$164 . . .	10%	–\$51
\$164	–\$579 . . .	\$11.30 plus 15%	–\$164
\$579	–\$1,268 . . .	\$73.55 plus 27%	–\$579
\$1,268	–\$2,792 . . .	\$259.58 plus 30%	–\$1,268
\$2,792	–\$6,032 . . .	\$716.78 plus 35%	–\$2,792
\$6,032	. . . . .	\$1,850.78 plus 38.6%	–\$6,032

<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 \$124 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$124	–\$355 . . .	10%	–\$124
\$355	–\$1,007 . . .	\$23.10 plus 15%	–\$355
\$1,007	–\$2,150 . . .	\$120.90 plus 27%	–\$1,007
\$2,150	–\$3,454 . . .	\$429.51 plus 30%	–\$2,150
\$3,454	–\$6,093 . . .	\$820.71 plus 35%	–\$3,454
\$6,093	. . . . .	\$1,744.36 plus 38.6%	–\$6,093

<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 \$102 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$102	–\$329 . . .	10%	–\$102
\$329	–\$1,158 . . .	\$22.70 plus 15%	–\$329
\$1,158	–\$2,535 . . .	\$147.05 plus 27%	–\$1,158
\$2,535	–\$5,585 . . .	\$518.84 plus 30%	–\$2,535
\$5,585	–\$12,063 . . .	\$1,433.84 plus 35%	–\$5,585
\$12,063	. . . . .	\$3,701.14 plus 38.6%	–\$12,063

<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 \$248 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$248	–\$710 . . .	10%	–\$248
\$710	–\$2,013 . . .	\$46.20 plus 15%	–\$710
\$2,013	–\$4,300 . . .	\$241.65 plus 27%	–\$2,013
\$4,300	–\$6,908 . . .	\$859.14 plus 30%	–\$4,300
\$6,908	–\$12,187 . . .	\$1,641.54 plus 35%	–\$6,908
\$12,187	. . . . .	\$3,489.19 plus 38.6%	–\$12,187

<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 \$110 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$110	–\$356 . . .	10%	–\$110
\$356	–\$1,254 . . .	\$24.60 plus 15%	–\$356
\$1,254	–\$2,747 . . .	\$159.30 plus 27%	–\$1,254
\$2,747	–\$6,050 . . .	\$562.41 plus 30%	–\$2,747
\$6,050	–\$13,069 . . .	\$1,553.31 plus 35%	–\$6,050
\$13,069	. . . . .	\$4,009.96 plus 38.6%	–\$13,069

<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 \$269 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$269	–\$769 . . .	10%	–\$269
\$769	–\$2,181 . . .	\$50.00 plus 15%	–\$769
\$2,181	–\$4,658 . . .	\$261.80 plus 27%	–\$2,181
\$4,658	–\$7,483 . . .	\$930.59 plus 30%	–\$4,658
\$7,483	–\$13,202 . . .	\$1,778.09 plus 35%	–\$7,483
\$13,202	. . . . .	\$3,779.74 plus 38.6%	–\$13,202

<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 \$221 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$221	–\$713 . . .	10%	–\$221
\$713	–\$2,508 . . .	\$49.20 plus 15%	–\$713
\$2,508	–\$5,493 . . .	\$318.45 plus 27%	–\$2,508
\$5,493	–\$12,100 . . .	\$1,124.40 plus 30%	–\$5,493
\$12,100	–\$26,138 . . .	\$3,106.50 plus 35%	–\$12,100
\$26,138	. . . . .	\$8,019.80 plus 38.6%	–\$26,138

<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 \$538 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$538	–\$1,538 . . .	10%	–\$538
\$1,538	–\$4,363 . . .	\$100.00 plus 15%	–\$1,538
\$4,363	–\$9,317 . . .	\$523.75 plus 27%	–\$4,363
\$9,317	–\$14,967 . . .	\$1,861.33 plus 30%	–\$9,317
\$14,967	–\$26,404 . . .	\$3,556.33 plus 35%	–\$14,967
\$26,404	. . . . .	\$7,559.28 plus 38.6%	–\$26,404

**Tables for Percentage Method of State Withholding  
(For Wages Paid in 2003)**

<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 \$500 . . . . .		\$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