

Withholding Tax Tables: 2004

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

Federal Allowance Values - 2004

Payroll Period	One Withholding Allowance
Weekly	\$ 59.62
Biweekly	119.23
Semimonthly	129.17
Monthly	258.33
Annually	3,100.00

State Allowance Values - 2004

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 2004)**

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:				(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$51 \$0				Not over \$154 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$51	–\$187 . . .	10%	–\$51	\$154	–\$429 . . .	10%	–\$154
\$187	–\$592 . . .	\$13.60 plus 15%	–\$187	\$429	–\$1,245 . . .	\$27.50 plus 15%	–\$429
\$592	–\$1,317 . . .	\$74.35 plus 25%	–\$592	\$1,245	–\$2,270 . . .	\$149.90 plus 25%	–\$1,245
\$1,317	–\$2,860 . . .	\$255.60 plus 28%	–\$1,317	\$2,270	–\$3,568 . . .	\$406.15 plus 28%	–\$2,270
\$2,860	–\$6,177 . . .	\$687.64 plus 33%	–\$2,860	\$3,568	–\$6,271 . . .	\$769.59 plus 33%	–\$3,568
\$6,177	. . . . .	\$1,782.25 plus 35%	–\$6,177	\$6,271	. . . . .	\$1,661.58 plus 35%	–\$6,271

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:				(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$102 \$0				Not over \$308 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$102	–\$373 . . .	10%	–\$102	\$308	–\$858 . . .	10%	–\$308
\$373	–\$1,185 . . .	\$27.10 plus 15%	–\$373	\$858	–\$2,490 . . .	\$55.00 plus 15%	–\$858
\$1,185	–\$2,635 . . .	\$148.90 plus 25%	–\$1,185	\$2,490	–\$4,540 . . .	\$299.80 plus 25%	–\$2,490
\$2,635	–\$5,719 . . .	\$511.40 plus 28%	–\$2,635	\$4,540	–\$7,137 . . .	\$812.30 plus 28%	–\$4,540
\$5,719	–\$12,354 . . .	\$1,374.92 plus 33%	–\$5,719	\$7,137	–\$12,542 . . .	\$1,539.46 plus 33%	–\$7,137
\$12,354	. . . . .	\$3,564.47 plus 35%	–\$12,354	\$12,542	. . . . .	\$3,323.11 plus 35%	–\$12,542

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:				(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$110 \$0				Not over \$333 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$110	–\$404 . . .	10%	–\$110	\$333	–\$929 . . .	10%	–\$333
\$404	–\$1,283 . . .	\$29.40 plus 15%	–\$404	\$929	–\$2,698 . . .	\$59.60 plus 15%	–\$929
\$1,283	–\$2,854 . . .	\$161.25 plus 25%	–\$1,283	\$2,698	–\$4,919 . . .	\$324.95 plus 25%	–\$2,698
\$2,854	–\$6,196 . . .	\$554.00 plus 28%	–\$2,854	\$4,919	–\$7,731 . . .	\$880.20 plus 28%	–\$4,919
\$6,196	–\$13,383 . . .	\$1,489.76 plus 33%	–\$6,196	\$7,731	–\$13,588 . . .	\$1,667.56 plus 33%	–\$7,731
\$13,383	. . . . .	\$3,861.47 plus 35%	–\$13,383	\$13,588	. . . . .	\$3,600.37 plus 35%	–\$13,588

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:				(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$221 \$0				Not over \$667 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$221	–\$808 . . .	10%	–\$221	\$667	–\$1,858 . . .	10%	–\$667
\$808	–\$2,567 . . .	\$58.70 plus 15%	–\$808	\$1,858	–\$5,396 . . .	\$119.10 plus 15%	–\$1,858
\$2,567	–\$5,708 . . .	\$322.55 plus 25%	–\$2,567	\$5,396	–\$9,838 . . .	\$649.80 plus 25%	–\$5,396
\$5,708	–\$12,392 . . .	\$1,107.80 plus 28%	–\$5,708	\$9,838	–\$15,463 . . .	\$1,760.30 plus 28%	–\$9,838
\$12,392	–\$26,767 . . .	\$2,979.32 plus 33%	–\$12,392	\$15,463	–\$27,175 . . .	\$3,335.30 plus 33%	–\$15,463
\$26,767	. . . . .	\$7,723.07 plus 35%	–\$26,767	\$27,175	. . . . .	\$7,200.26 plus 35%	–\$27,175

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2004)**

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:				(a) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: 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 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 \$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 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 \$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 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 \$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