

## Withholding Tax Tables: 2005

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

**Federal Allowance Values - 2005**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . .	\$ 61.54
Biweekly . . . .	123.08
Semimonthly . .	133.33
Monthly . . . .	266.67
Annually . . . .	3,200.00

**State Allowance Values - 2005**

<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 2005)**

<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:			<b>(b) MARRIED person–</b> 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 \$154 . . . . .		\$0
Over–	But not over		Over–	But not over	of excess over–
\$51	–\$188 . . . . .	10%	\$154	–\$435 . . . . .	10%
\$188	–\$606 . . . . .	\$13.70 plus 15%	\$435	–\$1,273 . . . . .	\$28.10 plus 15%
\$606	–\$1,341 . . . . .	\$76.40 plus 25%	\$1,273	–\$2,322 . . . . .	\$153.80 plus 25%
\$1,341	–\$2,922 . . . . .	\$260.15 plus 28%	\$2,322	–\$3,646 . . . . .	\$416.05 plus 28%
\$2,922	–\$6,313 . . . . .	\$702.83 plus 33%	\$3,646	–\$6,409 . . . . .	\$786.77 plus 33%
\$6,313	. . . . .	\$1,821.86 plus 35%	\$6,409	. . . . .	\$1,698.56 plus 35%

<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:			<b>(b) MARRIED person–</b> 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 \$308 . . . . .		\$0
Over–	But not over		Over–	But not over	of excess over–
\$102	–\$377 . . . . .	10%	\$308	–\$869 . . . . .	10%
\$377	–\$1,212 . . . . .	\$27.50 plus 15%	\$869	–\$2,546 . . . . .	\$56.10 plus 15%
\$1,212	–\$2,683 . . . . .	\$152.75 plus 25%	\$2,546	–\$4,644 . . . . .	\$307.65 plus 25%
\$2,683	–\$5,844 . . . . .	\$520.50 plus 28%	\$4,644	–\$7,292 . . . . .	\$832.15 plus 28%
\$5,844	–\$12,625 . . . . .	\$1,405.58 plus 33%	\$7,292	–\$12,817 . . . . .	\$1,573.59 plus 33%
\$12,625	. . . . .	\$3,643.31 plus 35%	\$12,817	. . . . .	\$3,396.84 plus 35%

<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:			<b>(b) MARRIED person–</b> 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 \$333 . . . . .		\$0
Over–	But not over		Over–	But not over	of excess over–
\$110	–\$408 . . . . .	10%	\$333	–\$942 . . . . .	10%
\$408	–\$1,313 . . . . .	\$29.80 plus 15%	\$942	–\$2,758 . . . . .	\$60.90 plus 15%
\$1,313	–\$2,906 . . . . .	\$165.55 plus 25%	\$2,758	–\$5,031 . . . . .	\$333.30 plus 25%
\$2,906	–\$6,331 . . . . .	\$563.80 plus 28%	\$5,031	–\$7,900 . . . . .	\$901.55 plus 28%
\$6,331	–\$13,677 . . . . .	\$1,522.80 plus 33%	\$7,900	–\$13,885 . . . . .	\$1,704.87 plus 33%
\$13,677	. . . . .	\$3,946.98 plus 35%	\$13,885	. . . . .	\$3,679.92 plus 35%

<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:			<b>(b) MARRIED person–</b> 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 \$667 . . . . .		\$0
Over–	But not over		Over–	But not over	of excess over–
\$221	–\$817 . . . . .	10%	\$667	–\$1,883 . . . . .	10%
\$817	–\$2,625 . . . . .	\$59.60 plus 15%	\$1,883	–\$5,517 . . . . .	\$121.60 plus 15%
\$2,625	–\$5,813 . . . . .	\$330.80 plus 25%	\$5,517	–\$10,063 . . . . .	\$666.70 plus 25%
\$5,813	–\$12,663 . . . . .	\$1,127.80 plus 28%	\$10,063	–\$15,800 . . . . .	\$1,803.20 plus 28%
\$12,663	–\$27,354 . . . . .	\$3,045.80 plus 33%	\$15,800	–\$27,771 . . . . .	\$3,409.56 plus 33%
\$27,354	. . . . .	\$7,893.83 plus 35%	\$27,771	. . . . .	\$7,359.99 plus 35%

**Tables for Percentage Method of State Withholding  
(For Wages Paid in 2005)**

<b>TABLE 1 – WEEKLY Payroll Period</b>																																							
<p><b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$58 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$58</td> <td>–\$346 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$58</td> </tr> <tr> <td>\$346</td> <td>–\$635 . . .</td> <td>\$10.10 plus 6.25%</td> <td>–\$346</td> </tr> <tr> <td>\$635</td> <td>. . . . .</td> <td>\$28.13 plus 6.45%</td> <td>–\$635</td> </tr> </table>				<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	<p><b>(a) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$115 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$115</td> <td>–\$692 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$115</td> </tr> <tr> <td>\$692</td> <td>–\$1,269 . . .</td> <td>\$20.19 plus 6.25%</td> <td>–\$692</td> </tr> <tr> <td>\$1,269</td> <td>. . . . .</td> <td>\$56.25 plus 6.45%</td> <td>–\$1,269</td> </tr> </table>				<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>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>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>																																							
<p><b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$115 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$115</td> <td>–\$692 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$115</td> </tr> <tr> <td>\$692</td> <td>–\$1,269 . . .</td> <td>\$20.19 plus 6.25%</td> <td>–\$692</td> </tr> <tr> <td>\$1,269</td> <td>. . . . .</td> <td>\$56.25 plus 6.45%</td> <td>–\$1,269</td> </tr> </table>				<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	<p><b>(b) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$231 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$231</td> <td>–\$1,385 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$231</td> </tr> <tr> <td>\$1,385</td> <td>–\$2,538 . . .</td> <td>\$40.38 plus 6.25%</td> <td>–\$1,385</td> </tr> <tr> <td>\$2,538</td> <td>. . . . .</td> <td>\$112.50 plus 6.45%</td> <td>–\$2,538</td> </tr> </table>				<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>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>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>																																							
<p><b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$125 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$125</td> <td>–\$750 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$125</td> </tr> <tr> <td>\$750</td> <td>–\$1,375 . . .</td> <td>\$21.88 plus 6.25%</td> <td>–\$750</td> </tr> <tr> <td>\$1,375</td> <td>. . . . .</td> <td>\$60.94 plus 6.45%</td> <td>–\$1,375</td> </tr> </table>				<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	<p><b>(b) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$250 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$250</td> <td>–\$1,500 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$250</td> </tr> <tr> <td>\$1,500</td> <td>–\$2,750 . . .</td> <td>\$43.75 plus 6.25%</td> <td>–\$1,500</td> </tr> <tr> <td>\$2,750</td> <td>. . . . .</td> <td>\$121.88 plus 6.45%</td> <td>–\$2,750</td> </tr> </table>				<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>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>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>																																							
<p><b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$250 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$250</td> <td>–\$1,500 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$250</td> </tr> <tr> <td>\$1,500</td> <td>–\$2,750 . . .</td> <td>\$43.75 plus 6.25%</td> <td>–\$1,500</td> </tr> <tr> <td>\$2,750</td> <td>. . . . .</td> <td>\$121.88 plus 6.45%</td> <td>–\$2,750</td> </tr> </table>				<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	<p><b>(b) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:</p> <p>Not over \$500 . . . . \$0</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: left;"><b>Over–</b></td> <td style="text-align: left;"><b>But not over</b></td> <td style="text-align: left;"><b>of excess over–</b></td> <td></td> </tr> <tr> <td>\$500</td> <td>–\$3,000 . . .</td> <td>\$0.00 plus 3.50%</td> <td>–\$500</td> </tr> <tr> <td>\$3,000</td> <td>–\$5,500 . . .</td> <td>\$87.50 plus 6.25%</td> <td>–\$3,000</td> </tr> <tr> <td>\$5,500</td> <td>. . . . .</td> <td>\$243.75 plus 6.45%</td> <td>–\$5,500</td> </tr> </table>				<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
<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>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																																				