

Withholding Tax Tables: 2006

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

Federal Allowance Values - 2006

Payroll Period	One Withholding Allowance
Weekly	\$ 63.46
Biweekly	126.92
Semimonthly	137.50
Monthly	275.00
Annually	3,300.00

State Allowance Values - 2006

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 2006)**

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:				(b) MARRIED person – If the amount of wages (after subtracting The amount of income tax withholding allowances) is: 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	–\$192 . . .	10%	–\$51	\$154	–\$440 . . .	10%	–\$154
\$192	–\$620 . . .	\$14.10 plus 15%	–\$192	\$440	–\$1,308 . . .	\$28.60 plus 15%	–\$440
\$620	–\$1,409 . . .	\$78.30 plus 25%	–\$620	\$1,308	–\$2,440 . . .	\$158.80 plus 25%	–\$1,308
\$1,409	–\$3,013 . . .	\$275.55 plus 28%	–\$1,409	\$2,440	–\$3,759 . . .	\$441.80 plus 28%	–\$2,440
\$3,013	–\$6,508 . . .	\$724.67 plus 33%	–\$3,013	\$3,759	–\$6,607 . . .	\$811.12 plus 33%	–\$3,759
\$6,508	. . . . .	\$1,878.02 plus 35%	–\$6,508	\$6,607	. . . . .	\$1,750.96 plus 35%	–\$6,607
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 \$102 \$0				Not over \$308 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$102	–\$385 . . .	10%	–\$102	\$308	–\$881 . . .	10%	–\$308
\$385	–\$1,240 . . .	\$28.30 plus 15%	–\$385	\$881	–\$2,617 . . .	\$57.30 plus 15%	–\$881
\$1,240	–\$2,817 . . .	\$156.55 plus 25%	–\$1,240	\$2,617	–\$4,881 . . .	\$317.70 plus 25%	–\$2,617
\$2,817	–\$6,025 . . .	\$550.80 plus 28%	–\$2,817	\$4,881	–\$7,517 . . .	\$883.70 plus 28%	–\$4,881
\$6,025	–\$13,015 . . .	\$1,449.04 plus 33%	–\$6,025	\$7,517	–\$13,213 . . .	\$1,621.78 plus 33%	–\$7,517
\$13,015	. . . . .	\$3,755.74 plus 35%	–\$13,015	\$13,213	. . . . .	\$3,501.46 plus 35%	–\$13,213
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 \$110 \$0				Not over \$333 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$110	–\$417 . . .	10%	–\$110	\$333	–\$954 . . .	10%	–\$333
\$417	–\$1,343 . . .	\$30.70 plus 15%	–\$417	\$954	–\$2,835 . . .	\$62.10 plus 15%	–\$954
\$1,343	–\$3,052 . . .	\$169.60 plus 25%	–\$1,343	\$2,835	–\$5,288 . . .	\$344.25 plus 25%	–\$2,835
\$3,052	–\$6,527 . . .	\$596.85 plus 28%	–\$3,052	\$5,288	–\$8,144 . . .	\$957.50 plus 28%	–\$5,288
\$6,527	–\$14,100 . . .	\$1,569.85 plus 33%	–\$6,527	\$8,144	–\$14,315 . . .	\$1,757.18 plus 33%	–\$8,144
\$14,100	. . . . .	\$4,068.94 plus 35%	–\$14,100	\$14,315	. . . . .	\$3,793.61 plus 35%	–\$14,315
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 \$221 \$0				Not over \$667 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$221	–\$833 . . .	10%	–\$221	\$667	–\$1,908 . . .	10%	–\$667
\$833	–\$2,687 . . .	\$61.20 plus 15%	–\$833	\$1,908	–\$5,670 . . .	\$124.10 plus 15%	–\$1,908
\$2,687	–\$6,104 . . .	\$339.30 plus 25%	–\$2,687	\$5,670	–\$10,575 . . .	\$688.40 plus 25%	–\$5,670
\$6,104	–\$13,054 . . .	\$1,193.55 plus 28%	–\$6,104	\$10,575	–\$16,288 . . .	\$1,914.65 plus 28%	–\$10,575
\$13,054	–\$28,200 . . .	\$3,139.55 plus 33%	–\$13,054	\$16,288	–\$28,629 . . .	\$3,514.29 plus 33%	–\$16,288
\$28,200	. . . . .	\$8,137.73 plus 35%	–\$28,200	\$28,629	. . . . .	\$7,586.82 plus 35%	–\$28,629

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2006)**

TABLE 1 – WEEKLY Payroll Period							
<p>(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:</p> <p>Not over \$58 \$0</p> <p>Over– But not over of excess over–</p> <p> \$58 –\$346 \$0.00 plus 3.50% –\$58</p> <p> \$346 –\$635 \$10.10 plus 6.25% –\$346</p> <p> \$635 \$28.13 plus 6.45% –\$635</p>				<p>(a) MARRIED person– 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> <p>Over– But not over of excess over–</p> <p> \$115 –\$692 \$0.00 plus 3.50% –\$115</p> <p> \$692 –\$1,269 \$20.19 plus 6.25% –\$692</p> <p> \$1,269 \$56.25 plus 6.45% –\$1,269</p>			
TABLE 2 – BIWEEKLY Payroll Period							
<p>(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:</p> <p>Not over \$115 \$0</p> <p>Over– But not over of excess over–</p> <p> \$115 –\$692 \$0.00 plus 3.50% –\$115</p> <p> \$692 –\$1,269 \$20.19 plus 6.25% –\$692</p> <p> \$1,269 \$56.25 plus 6.45% –\$1,269</p>				<p>(b) MARRIED person– 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> <p>Over– But not over of excess over–</p> <p> \$231 –\$1,385 \$0.00 plus 3.50% –\$231</p> <p> \$1,385 –\$2,538 \$40.38 plus 6.25% –\$1,385</p> <p> \$2,538 \$112.50 plus 6.45% –\$2,538</p>			
TABLE 3 – SEMIMONTHLY Payroll Period							
<p>(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:</p> <p>Not over \$125 \$0</p> <p>Over– But not over of excess over–</p> <p> \$125 –\$750 \$0.00 plus 3.50% –\$125</p> <p> \$750 –\$1,375 \$21.88 plus 6.25% –\$750</p> <p> \$1,375 \$60.94 plus 6.45% –\$1,375</p>				<p>(b) MARRIED person– 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> <p>Over– But not over of excess over–</p> <p> \$250 –\$1,500 \$0.00 plus 3.50% –\$250</p> <p> \$1,500 –\$2,750 \$43.75 plus 6.25% –\$1,500</p> <p> \$2,750 \$121.88 plus 6.45% –\$2,750</p>			
TABLE 4 – MONTHLY Payroll Period							
<p>(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:</p> <p>Not over \$250 \$0</p> <p>Over– But not over of excess over–</p> <p> \$250 –\$1,500 \$0.00 plus 3.50% –\$250</p> <p> \$1,500 –\$2,750 \$43.75 plus 6.25% –\$1,500</p> <p> \$2,750 \$121.88 plus 6.45% –\$2,750</p>				<p>(b) MARRIED person– 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> <p>Over– But not over of excess over–</p> <p> \$500 –\$3,000 \$0.00 plus 3.50% –\$500</p> <p> \$3,000 –\$5,500 \$87.50 plus 6.25% –\$3,000</p> <p> \$5,500 \$243.75 plus 6.45% –\$5,500</p>			