

Withholding Tax Tables: 2007

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

Federal Allowance Values - 2007

Payroll Period	One Withholding Allowance
Weekly	\$ 65.38
Biweekly	130.77
Semimonthly	141.67
Monthly	283.33
Annually	3,400.00

State Allowance Values - 2007

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 2007)**

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	–\$195 . . .	10%		–\$51	\$154	–\$449 . . .	10%		–\$154
\$195	–\$645 . . .	\$14.40 plus 15%		–\$195	\$449	–\$1,360 . . .	\$29.50 plus 15%		–\$449
\$645	–\$1,482 . . .	\$81.90 plus 25%		–\$645	\$1,360	–\$2,573 . . .	\$166.15 plus 25%		–\$1,360
\$1,482	–\$3,131 . . .	\$291.15 plus 28%		–\$1,482	\$2,573	–\$3,907 . . .	\$469.40 plus 28%		–\$2,573
\$3,131	–\$6,763 . . .	\$752.87 plus 33%		–\$3,131	\$3,907	–\$6,865 . . .	\$842.92 plus 33%		–\$3,907
\$6,763	. . . . .	\$1,951.43 plus 35%		–\$6,763	\$6,865	. . . . .	\$1,819.06 plus 35%		–\$6,865

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	–\$389 . . .	10%		–\$102	\$308	–\$898 . . .	10%		–\$308
\$389	–\$1,289 . . .	\$28.70 plus 15%		–\$389	\$898	–\$2,719 . . .	\$59.00 plus 15%		–\$898
\$1,289	–\$2,964 . . .	\$163.70 plus 25%		–\$1,289	\$2,719	–\$5,146 . . .	\$332.15 plus 25%		–\$2,719
\$2,964	–\$6,262 . . .	\$582.45 plus 28%		–\$2,964	\$5,146	–\$7,813 . . .	\$938.90 plus 28%		–\$5,146
\$6,262	–\$13,525 . . .	\$1,505.89 plus 33%		–\$6,262	\$7,813	–\$13,731 . . .	\$1,685.66 plus 33%		–\$7,813
\$13,525	. . . . .	\$3,902.68 plus 35%		–\$13,525	\$13,731	. . . . .	\$3,638.60 plus 35%		–\$13,731

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	–\$422 . . .	10%		–\$110	\$333	–\$973 . . .	10%		–\$333
\$422	–\$1,397 . . .	\$31.20 plus 15%		–\$422	\$973	–\$2,946 . . .	\$64.00 plus 15%		–\$973
\$1,397	–\$3,211 . . .	\$177.45 plus 25%		–\$1,397	\$2,946	–\$5,575 . . .	\$359.95 plus 25%		–\$2,946
\$3,211	–\$6,783 . . .	\$630.95 plus 28%		–\$3,211	\$5,575	–\$8,465 . . .	\$1,017.20 plus 28%		–\$5,575
\$6,783	–\$14,652 . . .	\$1,631.11 plus 33%		–\$6,783	\$8,465	–\$14,875 . . .	\$1,826.40 plus 33%		–\$8,465
\$14,652	. . . . .	\$4,227.88 plus 35%		–\$14,652	\$14,875	. . . . .	\$3,941.70 plus 35%		–\$14,875

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	–\$843 . . .	10%		–\$221	\$667	–\$1,946 . . .	10%		–\$667
\$843	–\$2,793 . . .	\$62.20 plus 15%		–\$843	\$1,946	–\$5,892 . . .	\$127.90 plus 15%		–\$1,946
\$2,793	–\$6,423 . . .	\$354.70 plus 25%		–\$2,793	\$5,892	–\$11,150 . . .	\$719.80 plus 25%		–\$5,892
\$6,423	–\$13,567 . . .	\$1,262.20 plus 28%		–\$6,423	\$11,150	–\$16,929 . . .	\$2,034.30 plus 28%		–\$11,150
\$13,567	–\$29,304 . . .	\$3,262.52 plus 33%		–\$13,567	\$16,929	–\$29,750 . . .	\$3,652.42 plus 33%		–\$16,929
\$29,304	. . . . .	\$8,455.73 plus 35%		–\$29,304	\$29,750	. . . . .	\$7,883.35 plus 35%		–\$29,750

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2007)**

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: Not over \$58 \$0 Over– But not over of excess over– \$58 –\$346 \$0.00 plus 3.50% –\$58 \$346 –\$635 \$10.10 plus 6.25% –\$346 \$635 \$28.13 plus 6.45% –\$635				(a) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is: Not over \$115 \$0 Over– But not over of excess over– \$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			
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: Not over \$115 \$0 Over– But not over of excess over– \$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) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is: Not over \$231 \$0 Over– But not over of excess over– \$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			
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: Not over \$125 \$0 Over– But not over of excess over– \$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) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is: Not over \$250 \$0 Over– But not over of excess over– \$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			
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: Not over \$250 \$0 Over– But not over of excess over– \$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) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is: Not over \$500 \$0 Over– But not over of excess over– \$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			