

Withholding Tax Tables: 2008

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

Federal Allowance Values - 2008

Payroll Period	One Withholding Allowance
Weekly	\$ 67.31
Biweekly	134.62
Semimonthly	145.83
Monthly	291.67
Annually	3,500.00

State Allowance Values - 2008

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 2008)**

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	–\$198 . . .	10%	–\$51	\$154	–\$453 . . .	10%	–\$154
\$198	–\$653 . . .	\$14.70 plus 15%	–\$198	\$453	–\$1,388 . . .	\$29.90 plus 15%	–\$453
\$653	–\$1,533 . . .	\$82.95 plus 25%	–\$653	\$1,388	–\$2,651 . . .	\$170.15 plus 25%	–\$1,388
\$1,533	–\$3,202 . . .	\$302.95 plus 28%	–\$1,533	\$2,651	–\$3,994 . . .	\$485.90 plus 28%	–\$2,651
\$3,202	–\$6,916 . . .	\$770.27 plus 33%	–\$3,202	\$3,994	–\$7,021 . . .	\$861.94 plus 33%	–\$3,994
\$6,916	. . . . .	\$1,995.89 plus 35%	–\$6,916	\$7,021	. . . . .	\$1,860.85 plus 35%	–\$7,021

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	–\$396 . . .	10%	–\$102	\$308	–\$906 . . .	10%	–\$308
\$396	–\$1,306 . . .	\$29.40 plus 15%	–\$396	\$906	–\$2,775 . . .	\$59.80 plus 15%	–\$906
\$1,306	–\$3,066 . . .	\$165.90 plus 25%	–\$1,306	\$2,775	–\$5,302 . . .	\$340.15 plus 25%	–\$2,775
\$3,066	–\$6,404 . . .	\$605.90 plus 28%	–\$3,066	\$5,302	–\$7,988 . . .	\$971.90 plus 28%	–\$5,302
\$6,404	–\$13,833 . . .	\$1,540.54 plus 33%	–\$6,404	\$7,988	–\$14,042 . . .	\$1,723.98 plus 33%	–\$7,988
\$13,833	. . . . .	\$3,992.11 plus 35%	–\$13,833	\$14,042	. . . . .	\$3,721.80 plus 35%	–\$14,042

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	–\$429 . . .	10%	–\$110	\$333	–\$981 . . .	10%	–\$333
\$429	–\$1,415 . . .	\$31.90 plus 15%	–\$429	\$981	–\$3,006 . . .	\$64.80 plus 15%	–\$981
\$1,415	–\$3,322 . . .	\$179.80 plus 25%	–\$1,415	\$3,006	–\$5,744 . . .	\$368.55 plus 25%	–\$3,006
\$3,322	–\$6,938 . . .	\$656.55 plus 28%	–\$3,322	\$5,744	–\$8,654 . . .	\$1,053.05 plus 28%	–\$5,744
\$6,938	–\$14,985 . . .	\$1,669.03 plus 33%	–\$6,938	\$8,654	–\$15,213 . . .	\$1,867.85 plus 33%	–\$8,654
\$14,985	. . . . .	\$4,324.54 plus 35%	–\$14,985	\$15,213	. . . . .	\$4,032.32 plus 35%	–\$15,213

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	–\$858 . . .	10%	–\$221	\$667	–\$1,963 . . .	10%	–\$667
\$858	–\$2,830 . . .	\$63.70 plus 15%	–\$858	\$1,963	–\$6,013 . . .	\$129.60 plus 15%	–\$1,963
\$2,830	–\$6,644 . . .	\$359.50 plus 25%	–\$2,830	\$6,013	–\$11,488 . . .	\$737.10 plus 25%	–\$6,013
\$6,644	–\$13,875 . . .	\$1,313.00 plus 28%	–\$6,644	\$11,488	–\$17,308 . . .	\$2,105.85 plus 28%	–\$11,488
\$13,875	–\$29,971 . . .	\$3,337.68 plus 33%	–\$13,875	\$17,308	–\$30,425 . . .	\$3,735.45 plus 33%	–\$17,308
\$29,971	. . . . .	\$8,649.36 plus 35%	–\$29,971	\$30,425	. . . . .	\$8,064.06 plus 35%	–\$30,425

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2008)**

TABLE 1 – WEEKLY Payroll Period							
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				(a) MARRIED person– 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 \$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 withholding allowances) is:				(b) MARRIED person– 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 \$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 withholding allowances) is:				(b) MARRIED person– 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 \$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 withholding allowances) is:				(b) MARRIED person– 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 \$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	