

Withholding Tax Tables: 2009

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

Federal Allowance Values - 2009

Payroll Period	One Withholding Allowance
Weekly	\$ 70.19
Biweekly	140.38
Semimonthly . .	152.08
Monthly	304.17
Annually	3,650.00

State Allowance Values - 2009

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 2009)**

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:	
Not over \$51		\$0	
Over–	But not over	of excess over–	
\$51	–\$200	10%	–\$51
\$200	–\$681	\$14.90 plus 15%	–\$200
\$681	–\$1,621	\$87.05 plus 25%	–\$681
\$1,621	–\$3,338	\$322.05 plus 28%	–\$1,621
\$3,338	–\$7,212	\$802.81 plus 33%	–\$3,338
\$7,212	. . . . .	\$2,081.23 plus 35%	–\$7,212

(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$154		\$0	
Over–	But not over	of excess over–	
\$154	–\$461	10%	–\$154
\$461	–\$1,455	\$30.70 plus 15%	–\$461
\$1,455	–\$2,785	\$179.80 plus 25%	–\$1,455
\$2,785	–\$4,165	\$512.30 plus 28%	–\$2,785
\$4,165	–\$7,321	\$898.70 plus 33%	–\$4,165
\$7,321	. . . . .	\$1,940.18 plus 35%	–\$7,321

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:	
Not over \$102		\$0	
Over–	But not over	of excess over–	
\$102	–\$400	10%	–\$102
\$400	–\$1,362	\$29.80 plus 15%	–\$400
\$1,362	–\$3,242	\$174.10 plus 25%	–\$1,362
\$3,242	–\$6,677	\$644.10 plus 28%	–\$3,242
\$6,677	–\$14,423	\$1,605.90 plus 33%	–\$6,677
\$14,423	. . . . .	\$4,162.08 plus 35%	–\$14,423

(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$308		\$0	
Over–	But not over	of excess over–	
\$308	–\$921	10%	–\$308
\$921	–\$2,910	\$61.30 plus 15%	–\$921
\$2,910	–\$5,569	\$359.65 plus 25%	–\$2,910
\$5,569	–\$8,331	\$1,024.40 plus 28%	–\$5,569
\$8,331	–\$14,642	\$1,797.76 plus 33%	–\$8,331
\$14,642	. . . . .	\$3,880.39 plus 35%	–\$14,642

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:	
Not over \$110		\$0	
Over–	But not over	of excess over–	
\$110	–\$433	10%	–\$110
\$433	–\$1,475	\$32.30 plus 15%	–\$433
\$1,475	–\$3,513	\$188.60 plus 25%	–\$1,475
\$3,513	–\$7,233	\$698.10 plus 28%	–\$3,513
\$7,233	–\$15,625	\$1,739.70 plus 33%	–\$7,233
\$15,625	. . . . .	\$4,509.06 plus 35%	–\$15,625

(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$333		\$0	
Over–	But not over	of excess over–	
\$333	–\$998	10%	–\$333
\$998	–\$3,152	\$66.50 plus 15%	–\$998
\$3,152	–\$6,033	\$389.60 plus 25%	–\$3,152
\$6,033	–\$9,025	\$1,109.85 plus 28%	–\$6,033
\$9,025	–\$15,863	\$1,947.61 plus 33%	–\$9,025
\$15,863	. . . . .	\$4,204.15 plus 35%	–\$15,863

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:	
Not over \$221		\$0	
Over–	But not over	of excess over–	
\$221	–\$867	10%	–\$221
\$867	–\$2,950	\$64.60 plus 15%	–\$867
\$2,950	–\$7,025	\$377.05 plus 25%	–\$2,950
\$7,025	–\$14,467	\$1,395.80 plus 28%	–\$7,025
\$14,467	–\$31,250	\$3,479.56 plus 33%	–\$14,467
\$31,250	. . . . .	\$9,017.95 plus 35%	–\$31,250

(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$667		\$0	
Over–	But not over	of excess over–	
\$667	–\$1,996	10%	–\$667
\$1,996	–\$6,304	\$132.90 plus 15%	–\$1,996
\$6,304	–\$12,067	\$779.10 plus 25%	–\$6,304
\$12,067	–\$18,050	\$2,219.85 plus 28%	–\$12,067
\$18,050	–\$31,725	\$3,895.09 plus 33%	–\$18,050
\$31,725	. . . . .	\$8,407.84 plus 35%	–\$31,725

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2009)**

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