

**Tables for Percentage Method of Federal Withholding
(For Wages Paid in 2010)**

TABLE 1 – WEEKLY 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 \$116		\$0		Not over \$264		\$0	
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$116	–\$200 . . .	10%	–\$116	\$264	–\$471 . . .	10%	–\$264
\$200	–\$693 . . .	\$8.40 plus 15%	–\$200	\$471	–\$1,457 . . .	\$20.70 plus 15%	–\$471
\$693	–\$1,302 . . .	\$82.35 plus 25%	–\$693	\$1,457	–\$1,809 . . .	\$168.60 plus 25%	–\$1,457
\$1,302	–\$1,624 . . .	\$234.60 plus 27%	–\$1,302	\$1,809	–\$2,386 . . .	\$256.60 plus 27%	–\$1,809
\$1,624	–\$1,687 . . .	\$321.54 plus 30%	–\$1,624	\$2,386	–\$2,789 . . .	\$412.39 plus 25%	–\$2,386
\$1,687	–\$3,344 . . .	\$340.44 plus 28%	–\$1,687	\$2,789	–\$4,173 . . .	\$513.14 plus 28%	–\$2,789
\$3,344	–\$7,225 . . .	\$804.40 plus 33%	–\$3,344	\$4,173	–\$7,335 . . .	\$900.66 plus 33%	–\$4,173
\$7,225	. . . . .	\$2,085.13 plus 35%	–\$7,225	\$7,335	. . . . .	\$1,944.12 plus 35%	–\$7,335

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 \$233		\$0		Not over \$529		\$0	
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$233	–\$401 . . .	10%	–\$233	\$529	–\$942 . . .	10%	–\$529
\$401	–\$1,387 . . .	\$16.80 plus 15%	–\$401	\$942	–\$2,913 . . .	\$41.30 plus 15%	–\$942
\$1,387	–\$2,604 . . .	\$164.70 plus 25%	–\$1,387	\$2,913	–\$3,617 . . .	\$336.95 plus 25%	–\$2,913
\$2,604	–\$3,248 . . .	\$468.95 plus 27%	–\$2,604	\$3,617	–\$4,771 . . .	\$512.95 plus 27%	–\$3,617
\$3,248	–\$3,373 . . .	\$642.83 plus 30%	–\$3,248	\$4,771	–\$5,579 . . .	\$824.53 plus 25%	–\$4,771
\$3,373	–\$6,688 . . .	\$680.33 plus 28%	–\$3,373	\$5,579	–\$8,346 . . .	\$1,026.53 plus 28%	–\$5,579
\$6,688	–\$14,450 . . .	\$1,608.53 plus 33%	–\$6,688	\$8,346	–\$14,669 . . .	\$1,801.29 plus 33%	–\$8,346
\$14,450	. . . . .	\$4,169.99 plus 35%	–\$14,450	\$14,669	. . . . .	\$3,887.88 plus 35%	–\$14,669

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 \$252		\$0		Not over \$573		\$0	
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$252	–\$434 . . .	10%	–\$252	\$573	–\$1,021 . . .	10%	–\$573
\$434	–\$1,502 . . .	\$18.20 plus 15%	–\$434	\$1,021	–\$3,156 . . .	\$44.80 plus 15%	–\$1,021
\$1,502	–\$2,821 . . .	\$178.40 plus 25%	–\$1,502	\$3,156	–\$3,919 . . .	\$365.05 plus 25%	–\$3,156
\$2,821	–\$3,519 . . .	\$508.15 plus 27%	–\$2,821	\$3,919	–\$5,169 . . .	\$555.80 plus 27%	–\$3,919
\$3,519	–\$3,654 . . .	\$696.61 plus 30%	–\$3,519	\$5,169	–\$6,044 . . .	\$893.30 plus 25%	–\$5,169
\$3,654	–\$7,246 . . .	\$737.11 plus 28%	–\$3,654	\$6,044	–\$9,042 . . .	\$1,112.05 plus 28%	–\$6,044
\$7,246	–\$15,654 . . .	\$1,742.87 plus 33%	–\$7,246	\$9,042	–\$15,892 . . .	\$1,951.49 plus 33%	–\$9,042
\$15,654	. . . . .	\$4,517.51 plus 35%	–\$15,654	\$15,892	. . . . .	\$4,211.99 plus 35%	–\$15,892

Federal Allowance Values - 2010

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

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2010)**

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

State Allowance Values - 2010

Payroll Period	One Withholding Allowance
Weekly	\$ 43.27
Biweekly	86.54
Semimonthly	93.75
Annually	2,250.00