

# Withholding Tax Tables: 2011

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

**Federal Allowance Values - 2011**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . .	\$ 71.15
Biweekly . . . .	142.31
Semimonthly . .	154.17
Monthly . . . .	308.33
Annually . . . .	3,700.00

**State Allowance Values - 2011**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
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 2011)**

<b>TABLE 1 – WEEKLY Payroll Period</b>			
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$40 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$40	–\$204 . . .	10%	–\$40
\$204	–\$704 . . .	\$16.40 plus 15%	–\$204
\$704	–\$1,648 . . .	\$91.40 plus 25%	–\$704
\$1,648	–\$3,394 . . .	\$327.40 plus 28%	–\$1,648
\$3,394	–\$7,332 . . .	\$816.28 plus 33%	–\$3,394
\$7,332	. . . . .	\$2,115.82 plus 35%	–\$7,332
<b>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$152 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$152	–\$479 . . .	10%	–\$152
\$479	–\$1,479 . . .	\$32.70 plus 15%	–\$479
\$1,479	–\$2,832 . . .	\$182.70 plus 25%	–\$1,479
\$2,832	–\$4,235 . . .	\$520.95 plus 28%	–\$2,832
\$4,235	–\$7,443 . . .	\$913.79 plus 33%	–\$4,235
\$7,443	. . . . .	\$1,972.43 plus 35%	–\$7,443
<b>TABLE 2 – BIWEEKLY Payroll Period</b>			
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$81 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$81	–\$408 . . .	10%	–\$81
\$408	–\$1,408 . . .	\$32.70 plus 15%	–\$408
\$1,408	–\$3,296 . . .	\$182.70 plus 25%	–\$1,408
\$3,296	–\$6,788 . . .	\$654.70 plus 28%	–\$3,296
\$6,788	–\$14,663 . . .	\$1,632.46 plus 33%	–\$6,788
\$14,663	. . . . .	\$4,231.21 plus 35%	–\$14,663
<b>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$304 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$304	–\$958 . . .	10%	–\$304
\$958	–\$2,958 . . .	\$65.40 plus 15%	–\$958
\$2,958	–\$5,663 . . .	\$365.40 plus 25%	–\$2,958
\$5,663	–\$8,469 . . .	\$1,041.65 plus 28%	–\$5,663
\$8,469	–\$14,887 . . .	\$1,827.33 plus 33%	–\$8,469
\$14,887	. . . . .	\$3,945.27 plus 35%	–\$14,887
<b>TABLE 3 – SEMIMONTHLY Payroll Period</b>			
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$88 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$88	–\$442 . . .	10%	–\$88
\$442	–\$1,525 . . .	\$35.40 plus 15%	–\$442
\$1,525	–\$3,571 . . .	\$197.85 plus 25%	–\$1,525
\$3,571	–\$7,354 . . .	\$709.35 plus 28%	–\$3,571
\$7,354	–\$15,885 . . .	\$1,768.59 plus 33%	–\$7,354
\$15,885	. . . . .	\$4,583.82 plus 35%	–\$15,885
<b>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$329 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$329	–\$1,038 . . .	10%	–\$329
\$1,038	–\$3,204 . . .	\$70.90 plus 15%	–\$1,038
\$3,204	–\$6,135 . . .	\$395.80 plus 25%	–\$3,204
\$6,135	–\$9,175 . . .	\$1,128.55 plus 28%	–\$6,135
\$9,175	–\$16,127 . . .	\$1,979.75 plus 33%	–\$9,175
\$16,127	. . . . .	\$4,273.91 plus 35%	–\$16,127
<b>TABLE 4 – MONTHLY Payroll Period</b>			
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$175 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$175	–\$883 . . .	10%	–\$175
\$883	–\$3,050 . . .	\$70.80 plus 15%	–\$883
\$3,050	–\$7,142 . . .	\$395.85 plus 25%	–\$3,050
\$7,142	–\$14,708 . . .	\$1,418.85 plus 28%	–\$7,142
\$14,708	–\$31,771 . . .	\$3,537.33 plus 33%	–\$14,708
\$31,771	. . . . .	\$9,168.12 plus 35%	–\$31,771
<b>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$658 . . . .		\$0	
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>
\$658	–\$2,075 . . .	10%	–\$658
\$2,075	–\$6,408 . . .	\$141.70 plus 15%	–\$2,075
\$6,408	–\$12,271 . . .	\$791.65 plus 25%	–\$6,408
\$12,271	–\$18,350 . . .	\$2,257.40 plus 28%	–\$12,271
\$18,350	–\$32,254 . . .	\$3,959.52 plus 33%	–\$18,350
\$32,254	. . . . .	\$8,547.84 plus 35%	–\$32,254

**Tables for Percentage Method of State Withholding  
(For Wages Paid in 2011)**

<b>TABLE 1 – WEEKLY Payroll Period</b>							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(a) MARRIED person–</b> 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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>		<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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
<b>TABLE 2 – BIWEEKLY Payroll Period</b>							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(b) MARRIED person–</b> 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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>		<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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
<b>TABLE 3 – SEMIMONTHLY Payroll Period</b>							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(b) MARRIED person–</b> 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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>		<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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
<b>TABLE 4 – MONTHLY Payroll Period</b>							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<b>(b) MARRIED person–</b> 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	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>		<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$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