

Withholding Tax Tables: 2012

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

Federal Allowance Values - 2012

Payroll Period	One Withholding Allowance
Weekly	\$ 73.08
Biweekly	146.15
Semimonthly . .	158.33
Monthly	316.67
Annually	3,800.00

State Allowance Values - 2012

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 2012)**

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 \$41		\$0	
Over–	But not over	of excess over–	
\$41	–\$209	10%	–\$41
\$209	–\$721	\$16.80 plus 15%	–\$209
\$721	–\$1,688	\$93.60 plus 25%	–\$721
\$1,688	–\$3,477	\$335.35 plus 28%	–\$1,688
\$3,477	–\$7,510	\$836.27 plus 33%	–\$3,477
\$7,510	. . . . .	\$2,167.16 plus 35%	–\$7,510
(b) MARRIED 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 \$156		\$0	
Over–	But not over	of excess over–	
\$156	–\$490	10%	–\$156
\$490	–\$1,515	\$33.40 plus 15%	–\$490
\$1,515	–\$2,900	\$187.15 plus 25%	–\$1,515
\$2,900	–\$4,338	\$533.40 plus 28%	–\$2,900
\$4,338	–\$7,624	\$936.04 plus 33%	–\$4,338
\$7,624	. . . . .	\$2,020.42 plus 35%	–\$7,624
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 \$83		\$0	
Over–	But not over	of excess over–	
\$83	–\$417	10%	–\$83
\$417	–\$1,442	\$33.40 plus 15%	–\$417
\$1,442	–\$3,377	\$187.15 plus 25%	–\$1,442
\$3,377	–\$6,954	\$670.90 plus 28%	–\$3,377
\$6,954	–\$15,019	\$1,672.46 plus 33%	–\$6,954
\$15,019	. . . . .	\$4,333.91 plus 35%	–\$15,019
(b) MARRIED 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 \$312		\$0	
Over–	But not over	of excess over–	
\$312	–\$981	10%	–\$312
\$981	–\$3,031	\$66.90 plus 15%	–\$981
\$3,031	–\$5,800	\$374.40 plus 25%	–\$3,031
\$5,800	–\$8,675	\$1,066.65 plus 28%	–\$5,800
\$8,675	–\$15,248	\$1,871.65 plus 33%	–\$8,675
\$15,248	. . . . .	\$4,040.74 plus 35%	–\$15,248
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 \$90		\$0	
Over–	But not over	of excess over–	
\$90	–\$452	10%	–\$90
\$452	–\$1,563	\$36.20 plus 15%	–\$452
\$1,563	–\$3,658	\$202.85 plus 25%	–\$1,563
\$3,658	–\$7,533	\$726.60 plus 28%	–\$3,658
\$7,533	–\$16,271	\$1,811.60 plus 33%	–\$7,533
\$16,271	. . . . .	\$4,695.14 plus 35%	–\$16,271
(b) MARRIED 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 \$338		\$0	
Over–	But not over	of excess over–	
\$338	–\$1,063	10%	–\$338
\$1,063	–\$3,283	\$72.50 plus 15%	–\$1,063
\$3,283	–\$6,283	\$405.50 plus 25%	–\$3,283
\$6,283	–\$9,398	\$1,155.50 plus 28%	–\$6,283
\$9,398	–\$16,519	\$2,027.70 plus 33%	–\$9,398
\$16,519	. . . . .	\$4,377.63 plus 35%	–\$16,519
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 \$179		\$0	
Over–	But not over	of excess over–	
\$179	–\$904	10%	–\$179
\$904	–\$3,125	\$72.50 plus 15%	–\$904
\$3,125	–\$7,317	\$405.65 plus 25%	–\$3,125
\$7,317	–\$15,067	\$1,453.65 plus 28%	–\$7,317
\$15,067	–\$32,542	\$3,623.65 plus 33%	–\$15,067
\$32,542	. . . . .	\$9,390.40 plus 35%	–\$32,542
(b) MARRIED 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 \$675		\$0	
Over–	But not over	of excess over–	
\$675	–\$2,125	10%	–\$675
\$2,125	–\$6,567	\$145.00 plus 15%	–\$2,125
\$6,567	–\$12,567	\$811.30 plus 25%	–\$6,567
\$12,567	–\$18,796	\$2,311.30 plus 28%	–\$12,567
\$18,796	–\$33,038	\$4,055.42 plus 33%	–\$18,796
\$33,038	. . . . .	\$8,755.28 plus 35%	–\$33,038

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2012)**

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 \$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