

## Withholding Tax Tables: 2013

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

**Federal Allowance Values - 2013**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . .	\$ 75.00
Biweekly . . . .	150.00
Semimonthly . .	162.50
Monthly . . . .	325.00
Annually . . . .	3,900.00

**State Allowance Values - 2013**

<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 2013)**

<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 \$42 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$42	–\$739 . . . . .	\$0.00 plus 15%	–\$42
\$739	–\$1,732 . . . . .	\$104.55 plus 28%	–\$739
\$1,732	–\$3,566 . . . . .	\$382.59 plus 31%	–\$1,732
\$3,566	–\$7,703 . . . . .	\$951.13 plus 36%	–\$3,566
\$7,703	. . . . .	\$2,440.45 plus 39.6%	–\$7,703

<b>(b) MARRIED 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 \$120 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$120	–\$1,285 . . . . .	\$0.00 plus 15%	–\$120
\$1,285	–\$2,936 . . . . .	\$174.75 plus 28%	–\$1,285
\$2,936	–\$4,410 . . . . .	\$637.03 plus 31%	–\$2,936
\$4,410	–\$7,781 . . . . .	\$1,093.97 plus 36%	–\$4,410
\$7,781	. . . . .	\$2,307.53 plus 39.6%	–\$7,781

<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 \$85 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$85	–\$1,479 . . . . .	\$0.00 plus 15%	–\$85
\$1,479	–\$3,463 . . . . .	\$209.10 plus 28%	–\$1,479
\$3,463	–\$7,133 . . . . .	\$764.62 plus 31%	–\$3,463
\$7,133	–\$15,406 . . . . .	\$1,902.32 plus 36%	–\$7,133
\$15,406	. . . . .	\$4,880.60 plus 39.6%	–\$15,406

<b>(b) MARRIED 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 \$240 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$240	–\$2,569 . . . . .	\$0.00 plus 15%	–\$240
\$2,569	–\$5,871 . . . . .	\$349.35 plus 28%	–\$2,569
\$5,871	–\$8,819 . . . . .	\$1,273.91 plus 31%	–\$5,871
\$8,819	–\$15,562 . . . . .	\$2,187.79 plus 36%	–\$8,819
\$15,562	. . . . .	\$4,615.27 plus 39.6%	–\$15,562

<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 \$92 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$92	–\$1,602 . . . . .	\$0.00 plus 15%	–\$92
\$1,602	–\$3,752 . . . . .	\$226.50 plus 28%	–\$1,602
\$3,752	–\$7,727 . . . . .	\$828.50 plus 31%	–\$3,752
\$7,727	–\$16,690 . . . . .	\$2,060.75 plus 36%	–\$7,727
\$16,690	. . . . .	\$5,287.43 plus 39.6%	–\$16,690

<b>(b) MARRIED 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 \$260 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$260	–\$2,783 . . . . .	\$0.00 plus 15%	–\$260
\$2,783	–\$6,360 . . . . .	\$378.45 plus 28%	–\$2,783
\$6,360	–\$9,554 . . . . .	\$1,380.01 plus 31%	–\$6,360
\$9,554	–\$16,858 . . . . .	\$2,370.15 plus 36%	–\$9,554
\$16,858	. . . . .	\$4,999.59 plus 39.6%	–\$16,858

<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 \$183 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$183	–\$3,204 . . . . .	\$0.00 plus 15%	–\$183
\$3,204	–\$7,504 . . . . .	\$453.15 plus 28%	–\$3,204
\$7,504	–\$15,454 . . . . .	\$1,657.15 plus 31%	–\$7,504
\$15,454	–\$33,379 . . . . .	\$4,121.65 plus 36%	–\$15,454
\$33,379	. . . . .	\$10,574.65 plus 39.6%	–\$33,379

<b>(b) MARRIED 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 \$521 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$521	–\$5,567 . . . . .	\$0.00 plus 15%	–\$521
\$5,567	–\$12,721 . . . . .	\$756.90 plus 28%	–\$5,567
\$12,721	–\$19,108 . . . . .	\$2,760.02 plus 31%	–\$12,721
\$19,108	–\$33,717 . . . . .	\$4,739.99 plus 36%	–\$19,108
\$33,717	. . . . .	\$9,999.23 plus 39.6%	–\$33,717

**Tables for Percentage Method of State Withholding  
(For Wages Paid in 2013)**

TABLE 1 – WEEKLY Payroll Period							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:				<b>(b) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            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%	–\$58	\$115	–\$692 . . .	\$0.00 plus 3%	–\$115
\$346	. . . . .	\$8.65 plus 4.9%	–\$346	\$692	. . . . .	\$17.31 plus 4.9%	–\$692
TABLE 2 – BIWEEKLY Payroll Period							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:				<b>(b) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            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%	–\$115	\$231	–\$1,385 . . .	\$0.00 plus 3%	–\$231
\$692	. . . . .	\$17.31 plus 4.9%	–\$692	\$1,385	. . . . .	\$34.62 plus 4.9%	–\$1,385
TABLE 3 – SEMIMONTHLY Payroll Period							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:				<b>(b) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            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%	–\$125	\$250	–\$1,500 . . .	\$0.00 plus 3%	–\$250
\$750	. . . . .	\$18.75 plus 4.9%	–\$750	\$1,500	. . . . .	\$37.50 plus 4.9%	–\$1,500
TABLE 4 – MONTHLY Payroll Period							
<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            to withhold is:				<b>(b) MARRIED person–</b> If the amount of wages (after subtracting                      The amount of income tax withholding allowances) is:            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%	–\$250	\$500	–\$3,000 . . .	\$0.00 plus 3%	–\$500
\$1,500	. . . . .	\$37.50 plus 4.9%	–\$1,500	\$3,000	. . . . .	\$75.00 plus 4.9%	–\$3,000