

Withholding Tax Tables: 2013 (after February 15)

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

Federal Allowance Values - 2013

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

State Allowance Values - 2013

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 2013, after February 15)**

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:				(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 \$42 \$0				Not over \$160 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$42	–\$214 . . .	\$0.00 plus 10%	–\$42	\$160	–\$503 . . .	\$0.00 plus 10%	–\$160
\$214	–\$739 . . .	\$17.20 plus 15%	–\$214	\$503	–\$1,554 . . .	\$34.30 plus 15%	–\$503
\$739	–\$1,732 . . .	\$95.95 plus 25%	–\$739	\$1,554	–\$2,975 . . .	\$191.95 plus 25%	–\$1,554
\$1,732	–\$3,566 . . .	\$344.20 plus 28%	–\$1,732	\$2,975	–\$4,449 . . .	\$547.20 plus 28%	–\$2,975
\$3,566	–\$7,703 . . .	\$857.72 plus 33%	–\$3,566	\$4,449	–\$7,820 . . .	\$959.92 plus 33%	–\$4,449
\$7,703	–\$7,735 . . .	\$2,222.93 plus 35%	–\$7,703	\$7,820	–\$8,813 . . .	\$2,072.35 plus 35%	–\$7,820
\$7,735	. . . . .	\$2,234.13 plus 39.6%	–\$7,735	\$8,813	. . . . .	\$2,419.90 plus 39.6%	–\$8,813

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 (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				Not over \$319 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$85	–\$428 . . .	\$0.00 plus 10%	–\$85	\$319	–\$1,006 . . .	\$0.00 plus 10%	–\$319
\$428	–\$1,479 . . .	\$34.30 plus 15%	–\$428	\$1,006	–\$3,108 . . .	\$68.70 plus 15%	–\$1,006
\$1,479	–\$3,463 . . .	\$191.95 plus 25%	–\$1,479	\$3,108	–\$5,950 . . .	\$384.00 plus 25%	–\$3,108
\$3,463	–\$7,133 . . .	\$687.95 plus 28%	–\$3,463	\$5,950	–\$8,898 . . .	\$1,094.50 plus 28%	–\$5,950
\$7,133	–\$15,406 . . .	\$1,715.55 plus 33%	–\$7,133	\$8,898	–\$15,640 . . .	\$1,919.94 plus 33%	–\$8,898
\$15,406	–\$15,469 . . .	\$4,445.64 plus 35%	–\$15,406	\$15,640	–\$17,627 . . .	\$4,144.80 plus 35%	–\$15,640
\$15,469	. . . . .	\$4,467.69 plus 39.6%	–\$15,469	\$17,627	. . . . .	\$4,840.25 plus 39.6%	–\$17,627

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 (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				Not over \$346 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$92	–\$464 . . .	\$0.00 plus 10%	–\$92	\$346	–\$1,090 . . .	\$0.00 plus 10%	–\$346
\$464	–\$1,602 . . .	\$37.20 plus 15%	–\$464	\$1,090	–\$3,367 . . .	\$74.40 plus 15%	–\$1,090
\$1,602	–\$3,752 . . .	\$207.90 plus 25%	–\$1,602	\$3,367	–\$6,446 . . .	\$415.95 plus 25%	–\$3,367
\$3,752	–\$7,727 . . .	\$745.40 plus 28%	–\$3,752	\$6,446	–\$9,640 . . .	\$1,185.70 plus 28%	–\$6,446
\$7,727	–\$16,690 . . .	\$1,858.40 plus 33%	–\$7,727	\$9,640	–\$16,944 . . .	\$2,080.02 plus 33%	–\$9,640
\$16,690	–\$16,758 . . .	\$4,816.19 plus 35%	–\$16,690	\$16,944	–\$19,096 . . .	\$4,490.34 plus 35%	–\$16,944
\$16,758	. . . . .	\$4,839.99 plus 39.6%	–\$16,758	\$19,096	. . . . .	\$5,243.54 plus 39.6%	–\$19,096

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 (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				Not over \$692 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$183	–\$927 . . .	\$0.00 plus 10%	–\$183	\$692	–\$2,179 . . .	\$0.00 plus 10%	–\$692
\$927	–\$3,204 . . .	\$74.40 plus 15%	–\$927	\$2,179	–\$6,733 . . .	\$148.70 plus 15%	–\$2,179
\$3,204	–\$7,504 . . .	\$415.95 plus 25%	–\$3,204	\$6,733	–\$12,892 . . .	\$831.80 plus 25%	–\$6,733
\$7,504	–\$15,454 . . .	\$1,490.95 plus 28%	–\$7,504	\$12,892	–\$19,279 . . .	\$2,371.55 plus 28%	–\$12,892
\$15,454	–\$33,379 . . .	\$3,716.95 plus 33%	–\$15,454	\$19,279	–\$33,888 . . .	\$4,159.91 plus 33%	–\$19,279
\$33,379	–\$33,517 . . .	\$9,632.20 plus 35%	–\$33,379	\$33,888	–\$38,192 . . .	\$8,980.88 plus 35%	–\$33,888
\$33,517	. . . . .	\$9,680.50 plus 39.6%	–\$33,517	\$38,192	. . . . .	\$10,487.28 plus 39.6%	–\$38,192

