

# Withholding Tax Tables: 2014

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

**Federal Allowance Values - 2014**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . .	\$ 76.00
Biweekly . . . .	151.90
Semimonthly . .	164.60
Monthly . . . .	329.20
Annually . . . .	3,950.00

**State Allowance Values - 2014**

<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 2014)**

**TABLE 1 – WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<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:				The amount of income tax to withhold is:	
Not over \$43 . . . .		\$0		Not over \$163 . . . .		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$43	–\$218 . . .	\$0.00 plus 10%	–\$43	\$163	–\$512 . . .	\$0.00 plus 10%	–\$163
\$218	–\$753 . . .	\$17.50 plus 15%	–\$218	\$512	–\$1,582 . . .	\$34.90 plus 15%	–\$512
\$753	–\$1,762 . . .	\$97.75 plus 25%	–\$753	\$1,582	–\$3,025 . . .	\$195.40 plus 25%	–\$1,582
\$1,762	–\$3,627 . . .	\$350.00 plus 28%	–\$1,762	\$3,025	–\$4,525 . . .	\$556.15 plus 28%	–\$3,025
\$3,627	–\$7,834 . . .	\$872.20 plus 33%	–\$3,627	\$4,525	–\$7,953 . . .	\$976.15 plus 33%	–\$4,525
\$7,834	–\$7,865 . . .	\$2,260.51 plus 35%	–\$7,834	\$7,953	–\$8,963 . . .	\$2,107.39 plus 35%	–\$7,953
\$7,865	. . . . .	\$2,271.36 plus 39.6%	–\$7,865	\$8,963	. . . . .	\$2,460.89 plus 39.6%	–\$8,963

**TABLE 2 – BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<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:				The amount of income tax to withhold is:	
Not over \$87 . . . .		\$0		Not over \$325 . . . .		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$87	–\$436 . . .	\$0.00 plus 10%	–\$87	\$325	–\$1,023 . . .	\$0.00 plus 10%	–\$325
\$436	–\$1,506 . . .	\$34.90 plus 15%	–\$436	\$1,023	–\$3,163 . . .	\$69.80 plus 15%	–\$1,023
\$1,506	–\$3,523 . . .	\$195.40 plus 25%	–\$1,506	\$3,163	–\$6,050 . . .	\$390.80 plus 25%	–\$3,163
\$3,523	–\$7,254 . . .	\$699.65 plus 28%	–\$3,523	\$6,050	–\$9,050 . . .	\$1,112.55 plus 28%	–\$6,050
\$7,254	–\$15,667 . . .	\$1,744.33 plus 33%	–\$7,254	\$9,050	–\$15,906 . . .	\$1,952.55 plus 33%	–\$9,050
\$15,667	–\$15,731 . . .	\$4,520.62 plus 35%	–\$15,667	\$15,906	–\$17,925 . . .	\$4,215.03 plus 35%	–\$15,906
\$15,731	. . . . .	\$4,543.02 plus 39.6%	–\$15,731	\$17,925	. . . . .	\$4,921.68 plus 39.6%	–\$17,925

**TABLE 3 – SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<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:				The amount of income tax to withhold is:	
Not over \$94 . . . .		\$0		Not over \$352 . . . .		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$94	–\$472 . . .	\$0.00 plus 10%	–\$94	\$352	–\$1,108 . . .	\$0.00 plus 10%	–\$352
\$472	–\$1,631 . . .	\$37.80 plus 15%	–\$472	\$1,108	–\$3,427 . . .	\$75.60 plus 15%	–\$1,108
\$1,631	–\$3,817 . . .	\$211.65 plus 25%	–\$1,631	\$3,427	–\$6,554 . . .	\$423.45 plus 25%	–\$3,427
\$3,817	–\$7,858 . . .	\$758.15 plus 28%	–\$3,817	\$6,554	–\$9,804 . . .	\$1,205.20 plus 28%	–\$6,554
\$7,858	–\$16,973 . . .	\$1,889.63 plus 33%	–\$7,858	\$9,804	–\$17,231 . . .	\$2,115.20 plus 33%	–\$9,804
\$16,973	–\$17,042 . . .	\$4,897.58 plus 35%	–\$16,973	\$17,231	–\$19,419 . . .	\$4,566.11 plus 35%	–\$17,231
\$17,042	. . . . .	\$4,921.73 plus 39.6%	–\$17,042	\$19,419	. . . . .	\$5,331.91 plus 39.6%	–\$19,419

**TABLE 4 – MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)– If the amount of wages (after subtracting withholding allowances) is:				<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:				The amount of income tax to withhold is:	
Not over \$188 . . . .		\$0		Not over \$704 . . . .		\$0	
Over–	But not over	of excess over–		Over–	But not over	of excess over–	
\$188	–\$944 . . .	\$0.00 plus 10%	–\$188	\$704	–\$2,217 . . .	\$0.00 plus 10%	–\$704
\$944	–\$3,263 . . .	\$75.60 plus 15%	–\$944	\$2,217	–\$6,854 . . .	\$151.30 plus 15%	–\$2,217
\$3,263	–\$7,633 . . .	\$423.45 plus 25%	–\$3,263	\$6,854	–\$13,108 . . .	\$846.85 plus 25%	–\$6,854
\$7,633	–\$15,717 . . .	\$1,515.95 plus 28%	–\$7,633	\$13,108	–\$19,608 . . .	\$2,410.35 plus 28%	–\$13,108
\$15,717	–\$33,946 . . .	\$3,779.47 plus 33%	–\$15,717	\$19,608	–\$34,463 . . .	\$4,230.35 plus 33%	–\$19,608
\$33,946	–\$34,083 . . .	\$9,795.04 plus 35%	–\$33,946	\$34,463	–\$38,838 . . .	\$9,132.50 plus 35%	–\$34,463
\$34,083	. . . . .	\$9,842.99 plus 39.6%	–\$34,083	\$38,838	. . . . .	\$10,663.75 plus 39.6%	–\$38,838

