

Withholding Tax Tables: 2015

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

Federal Allowance Values - 2015

Payroll Period	One Withholding Allowance
Weekly	\$ 76.90
Biweekly	153.80
Semimonthly	166.70
Monthly	333.30
Annually	4,000.00

State Allowance Values - 2015

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 2015)**

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 \$44		\$0	
Over–	But not over	of excess over–	
\$44	–\$222 . . .	\$0.00 plus 10%	–\$44
\$222	–\$764 . . .	\$17.80 plus 15%	–\$222
\$764	–\$1,789 . . .	\$99.10 plus 25%	–\$764
\$1,789	–\$3,685 . . .	\$355.35 plus 28%	–\$1,789
\$3,685	–\$7,958 . . .	\$886.23 plus 33%	–\$3,685
\$7,958	–\$7,990 . . .	\$2,296.32 plus 35%	–\$7,958
\$7,990	. . . . .	\$2,307.52 plus 39.6%	–\$7,990

(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 \$165		\$0	
Over–	But not over	of excess over–	
\$165	–\$520 . . .	\$0.00 plus 10%	–\$165
\$520	–\$1,606 . . .	\$35.50 plus 15%	–\$520
\$1,606	–\$3,073 . . .	\$198.40 plus 25%	–\$1,606
\$3,073	–\$4,597 . . .	\$565.15 plus 28%	–\$3,073
\$4,597	–\$8,079 . . .	\$991.87 plus 33%	–\$4,597
\$8,079	–\$9,105 . . .	\$2,140.93 plus 35%	–\$8,079
\$9,105	. . . . .	\$2,500.03 plus 39.6%	–\$9,105

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 \$88		\$0	
Over–	But not over	of excess over–	
\$88	–\$443 . . .	\$0.00 plus 10%	–\$88
\$443	–\$1,529 . . .	\$35.50 plus 15%	–\$443
\$1,529	–\$3,579 . . .	\$198.40 plus 25%	–\$1,529
\$3,579	–\$7,369 . . .	\$710.90 plus 28%	–\$3,579
\$7,369	–\$15,915 . . .	\$1,772.10 plus 33%	–\$7,369
\$15,915	–\$15,981 . . .	\$4,592.28 plus 35%	–\$15,915
\$15,981	. . . . .	\$4,615.38 plus 39.6%	–\$15,981

(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 \$331		\$0	
Over–	But not over	of excess over–	
\$331	–\$1,040 . . .	\$0.00 plus 10%	–\$331
\$1,040	–\$3,212 . . .	\$70.90 plus 15%	–\$1,040
\$3,212	–\$6,146 . . .	\$396.70 plus 25%	–\$3,212
\$6,146	–\$9,194 . . .	\$1,130.20 plus 28%	–\$6,146
\$9,194	–\$16,158 . . .	\$1,983.64 plus 33%	–\$9,194
\$16,158	–\$18,210 . . .	\$4,281.76 plus 35%	–\$16,158
\$18,210	. . . . .	\$4,999.96 plus 39.6%	–\$18,210

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 \$96		\$0	
Over–	But not over	of excess over–	
\$96	–\$480 . . .	\$0.00 plus 10%	–\$96
\$480	–\$1,656 . . .	\$38.40 plus 15%	–\$480
\$1,656	–\$3,877 . . .	\$214.80 plus 25%	–\$1,656
\$3,877	–\$7,983 . . .	\$770.05 plus 28%	–\$3,877
\$7,983	–\$17,242 . . .	\$1,919.73 plus 33%	–\$7,983
\$17,242	–\$17,313 . . .	\$4,975.20 plus 35%	–\$17,242
\$17,313	. . . . .	\$5,000.05 plus 39.6%	–\$17,313

(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 \$358		\$0	
Over–	But not over	of excess over–	
\$358	–\$1,127 . . .	\$0.00 plus 10%	–\$358
\$1,127	–\$3,479 . . .	\$76.90 plus 15%	–\$1,127
\$3,479	–\$6,658 . . .	\$429.70 plus 25%	–\$3,479
\$6,658	–\$9,960 . . .	\$1,224.45 plus 28%	–\$6,658
\$9,960	–\$17,504 . . .	\$2,149.01 plus 33%	–\$9,960
\$17,504	–\$19,727 . . .	\$4,638.53 plus 35%	–\$17,504
\$19,727	. . . . .	\$5,416.58 plus 39.6%	–\$19,727

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 \$192		\$0	
Over–	But not over	of excess over–	
\$192	–\$960 . . .	\$0.00 plus 10%	–\$192
\$960	–\$3,313 . . .	\$76.80 plus 15%	–\$960
\$3,313	–\$7,754 . . .	\$429.75 plus 25%	–\$3,313
\$7,754	–\$15,967 . . .	\$1,540.00 plus 28%	–\$7,754
\$15,967	–\$34,483 . . .	\$3,839.64 plus 33%	–\$15,967
\$34,483	–\$34,625 . . .	\$9,949.92 plus 35%	–\$34,483
\$34,625	. . . . .	\$9,999.62 plus 39.6%	–\$34,625

(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 \$717		\$0	
Over–	But not over	of excess over–	
\$717	–\$2,254 . . .	\$0.00 plus 10%	–\$717
\$2,254	–\$6,958 . . .	\$153.70 plus 15%	–\$2,254
\$6,958	–\$13,317 . . .	\$859.30 plus 25%	–\$6,958
\$13,317	–\$19,921 . . .	\$2,449.05 plus 28%	–\$13,317
\$19,921	–\$35,008 . . .	\$4,298.17 plus 33%	–\$19,921
\$35,008	–\$39,454 . . .	\$9,276.88 plus 35%	–\$35,008
\$39,454	. . . . .	\$10,832.98 plus 39.6%	–\$39,454

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2015)**

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 \$58		\$0	
Over–	But not over	of excess over–	
\$58	–\$346	\$0.00 plus 2.7%	–\$58
\$346	. . . . .	\$7.79 plus 4.6%	–\$346
(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$115		\$0	
Over–	But not over	of excess over–	
\$115	–\$692	\$0.00 plus 2.7%	–\$115
\$692	. . . . .	\$15.58 plus 4.6%	–\$692

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 \$115		\$0	
Over–	But not over	of excess over–	
\$115	–\$692	\$0.00 plus 2.7%	–\$115
\$692	. . . . .	\$15.58 plus 4.6%	–\$692
(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$231		\$0	
Over–	But not over	of excess over–	
\$231	–\$1,385	\$0.00 plus 2.7%	–\$231
\$1,385	. . . . .	\$31.15 plus 4.6%	–\$1,385

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 \$125		\$0	
Over–	But not over	of excess over–	
\$125	–\$750	\$0.00 plus 2.7%	–\$125
\$750	. . . . .	\$16.88 plus 4.6%	–\$750
(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$250		\$0	
Over–	But not over	of excess over–	
\$250	–\$1,500	\$0.00 plus 2.7%	–\$250
\$1,500	. . . . .	\$33.75 plus 4.6%	–\$1,500

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 \$250		\$0	
Over–	But not over	of excess over–	
\$250	–\$1,500	\$0.00 plus 2.7%	–\$250
\$1,500	. . . . .	\$33.75 plus 4.6%	–\$1,500
(b) MARRIED person– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$500		\$0	
Over–	But not over	of excess over–	
\$500	–\$3,000	\$0.00 plus 2.7%	–\$500
\$3,000	. . . . .	\$67.50 plus 4.6%	–\$3,000