

# Withholding Tax Tables: 2016

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

## Federal Allowance Values - 2016

| Payroll Period        | One Withholding Allowance |
|-----------------------|---------------------------|
| Weekly . . . . .      | \$ 77.90                  |
| Biweekly . . . . .    | 155.80                    |
| Semimonthly . . . . . | 168.80                    |
| Monthly . . . . .     | 337.50                    |
| Annually . . . . .    | 4,050.00                  |

## State Allowance Values – After January 1, 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 2016)**

| <b>TABLE 1 – WEEKLY Payroll Period</b>  |                     |                        |                        |  |                     |                        |                        |
|---|---------------------|------------------------|------------------------|--|---------------------|------------------------|------------------------|
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        | <b>(b) MARRIED person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        |
| Not over \$43 . . . . \$0   |                     |                        |                        | Not over \$164 . . . . \$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> |
| \$43  | –\$222 . .          | \$0.00 plus 10%        | –\$43                  | \$164  | –\$521 . .          | \$0.00 plus 10%        | –\$164                 |
| \$222   | –\$767 . .          | \$17.90 plus 15%       | –\$222                 | \$521  | –\$1,613 . .        | \$35.70 plus 15%       | –\$521                 |
| \$767   | –\$1,796 . .        | \$99.65 plus 25%       | –\$767                 | \$1,613  | –\$3,086 . .        | \$199.50 plus 25%      | –\$1,613               |
| \$1,796   | –\$3,700 . .        | \$356.90 plus 28%      | –\$1,796               | \$3,086  | –\$4,615 . .        | \$567.75 plus 28%      | –\$3,086               |
| \$3,700   | –\$7,992 . .        | \$890.02 plus 33%      | –\$3,700               | \$4,615  | –\$8,113 . .        | \$995.87 plus 33%      | –\$4,615               |
| \$7,992   | –\$8,025 . .        | \$2,306.38 plus 35%    | –\$7,992               | \$8,113  | –\$9,144 . .        | \$2,150.21 plus 35%    | –\$8,113               |
| \$8,025   | . . . . .           | \$2,317.93 plus 39.6%  | –\$8,025               | \$9,144  | . . . . .           | \$2,511.06 plus 39.6%  | –\$9,144               |
| <b>TABLE 2 – BIWEEKLY Payroll Period</b>  |                     |                        |                        |  |                     |                        |                        |
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        | <b>(b) MARRIED person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        |
| Not over \$87 . . . . \$0   |                     |                        |                        | Not over \$329 . . . . \$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> |
| \$87  | –\$443 . .          | \$0.00 plus 10%        | –\$87                  | \$329  | –\$1,042 . .        | \$0.00 plus 10%        | –\$329                 |
| \$443   | –\$1,535 . .        | \$35.60 plus 15%       | –\$443                 | \$1,042  | –\$3,225 . .        | \$71.30 plus 15%       | –\$1,042               |
| \$1,535   | –\$3,592 . .        | \$199.40 plus 25%      | –\$1,535               | \$3,225  | –\$6,171 . .        | \$398.75 plus 25%      | –\$3,225               |
| \$3,592   | –\$7,400 . .        | \$713.65 plus 28%      | –\$3,592               | \$6,171  | –\$9,231 . .        | \$1,135.25 plus 28%    | –\$6,171               |
| \$7,400   | –\$15,985 . .       | \$1,779.89 plus 33%    | –\$7,400               | \$9,231  | –\$16,227 . .       | \$1,992.05 plus 33%    | –\$9,231               |
| \$15,985  | –\$16,050 . .       | \$4,612.94 plus 35%    | –\$15,985              | \$16,227   | –\$18,288 . .       | \$4,300.73 plus 35%    | –\$16,227              |
| \$16,050  | . . . . .           | \$4,635.69 plus 39.6%  | –\$16,050              | \$18,288   | . . . . .           | \$5,022.08 plus 39.6%  | –\$18,288              |
| <b>TABLE 3 – SEMIMONTHLY Payroll Period</b>   |                     |                        |                        |  |                     |                        |                        |
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        | <b>(b) MARRIED person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        |
| Not over \$94 . . . . \$0   |                     |                        |                        | Not over \$356 . . . . \$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> |
| \$94  | –\$480 . .          | \$0.00 plus 10%        | –\$94                  | \$356  | –\$1,129 . .        | \$0.00 plus 10%        | –\$356                 |
| \$480   | –\$1,663 . .        | \$38.60 plus 15%       | –\$480                 | \$1,129  | –\$3,494 . .        | \$77.30 plus 15%       | –\$1,129               |
| \$1,663   | –\$3,892 . .        | \$216.05 plus 25%      | –\$1,663               | \$3,494  | –\$6,685 . .        | \$432.05 plus 25%      | –\$3,494               |
| \$3,892   | –\$8,017 . .        | \$773.30 plus 28%      | –\$3,892               | \$6,685  | –\$10,000 . .       | \$1,229.80 plus 28%    | –\$6,685               |
| \$8,017   | –\$17,317 . .       | \$1,928.30 plus 33%    | –\$8,017               | \$10,000   | –\$17,579 . .       | \$2,158.00 plus 33%    | –\$10,000              |
| \$17,317  | –\$17,388 . .       | \$4,997.30 plus 35%    | –\$17,317              | \$17,579   | –\$19,813 . .       | \$4,659.07 plus 35%    | –\$17,579              |
| \$17,388  | . . . . .           | \$5,022.15 plus 39.6%  | –\$17,388              | \$19,813   | . . . . .           | \$5,440.97 plus 39.6%  | –\$19,813              |
| <b>TABLE 4 – MONTHLY Payroll Period</b>   |                     |                        |                        |  |                     |                        |                        |
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        | <b>(b) MARRIED person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is:      The amount of income tax<br>to withhold is: |                     |                        |                        |
| Not over \$188 . . . . \$0  |                     |                        |                        | Not over \$713 . . . . \$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> |
| \$188   | –\$960 . .          | \$0.00 plus 10%        | –\$188                 | \$713  | –\$2,258 . .        | \$0.00 plus 10%        | –\$713                 |
| \$960   | –\$3,325 . .        | \$77.20 plus 15%       | –\$960                 | \$2,258  | –\$6,988 . .        | \$154.50 plus 15%      | –\$2,258               |
| \$3,325   | –\$7,783 . .        | \$431.95 plus 25%      | –\$3,325               | \$6,988  | –\$13,371 . .       | \$864.00 plus 25%      | –\$6,988               |
| \$7,783   | –\$16,033 . .       | \$1,546.45 plus 28%    | –\$7,783               | \$13,371   | –\$20,000 . .       | \$2,459.75 plus 28%    | –\$13,371              |
| \$16,033  | –\$34,633 . .       | \$3,856.45 plus 33%    | –\$16,033              | \$20,000   | –\$35,158 . .       | \$4,315.87 plus 33%    | –\$20,000              |
| \$34,633  | –\$34,775 . .       | \$9,994.45 plus 35%    | –\$34,633              | \$35,158   | –\$39,625 . .       | \$9,318.01 plus 35%    | –\$35,158              |
| \$34,775  | . . . . .           | \$10,044.15 plus 39.6% | –\$34,775              | \$39,625   | . . . . .           | \$10,881.46 plus 39.6% | –\$39,625              |

**Tables for Percentage Method of State Withholding  
(For Wages Paid after January 1, 2015)**

| <b>TABLE 1 – WEEKLY Payroll Period</b>   |                     |   |          |   |                     |   |          |
|--|---------------------|---|----------|---|---------------------|---|----------|
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          | <b>(b) MARRIED person–</b><br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          |
|  |                     | The amount of income tax<br>to withhold is: |          |   |                     | The amount of income tax<br>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 2.7%                            | –\$58    | \$115   | –\$692 . . . .      | \$0.00 plus 2.7%                            | –\$115   |
| \$346  | . . . . .           | \$7.79 plus 4.6%                            | –\$346   | \$692   | . . . . .           | \$15.58 plus 4.6%                           | –\$692   |
| <b>TABLE 2 – BIWEEKLY Payroll Period</b>   |                     |   |          |   |                     |   |          |
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          | <b>(b) MARRIED person–</b><br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          |
|  |                     | The amount of income tax<br>to withhold is: |          |   |                     | The amount of income tax<br>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 2.7%                            | –\$115   | \$231   | –\$1,385 . . . .    | \$0.00 plus 2.7%                            | –\$231   |
| \$692  | . . . . .           | \$15.58 plus 4.6%                           | –\$692   | \$1,385   | . . . . .           | \$31.15 plus 4.6%                           | –\$1,385 |
| <b>TABLE 3 – SEMIMONTHLY Payroll Period</b>  |                     |   |          |   |                     |   |          |
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          | <b>(b) MARRIED person–</b><br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          |
|  |                     | The amount of income tax<br>to withhold is: |          |   |                     | The amount of income tax<br>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 2.7%                            | –\$125   | \$250   | –\$1,500 . . . .    | \$0.00 plus 2.7%                            | –\$250   |
| \$750  | . . . . .           | \$16.88 plus 4.6%                           | –\$750   | \$1,500   | . . . . .           | \$33.75 plus 4.6%                           | –\$1,500 |
| <b>TABLE 4 – MONTHLY Payroll Period</b>  |                     |   |          |   |                     |   |          |
| <b>(a) SINGLE person</b> (including head of household)–<br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          | <b>(b) MARRIED person–</b><br>If the amount of wages<br>(after subtracting<br>withholding allowances) is: |                     |   |          |
|  |                     | The amount of income tax<br>to withhold is: |          |   |                     | The amount of income tax<br>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 2.7%                            | –\$250   | \$500   | –\$3,000 . . . .    | \$0.00 plus 2.7%                            | –\$500   |
| \$1,500  | . . . . .           | \$33.75 plus 4.6%                           | –\$1,500 | \$3,000   | . . . . .           | \$67.50 plus 4.6%                           | –\$3,000 |

