

## Withholding Tax Tables: 2017

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

**Federal Allowance Values - 2017**

<b>Payroll Period</b>	<b>One Withholding Allowance</b>
Weekly . . . .	\$ 77.90
Biweekly . . .	155.80
Semimonthly . .	168.80
Monthly . . . .	337.50
Annually . . . .	4,050.00

**State Allowance Values - 2017**

<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 2017)**

<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 \$44 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$44	–\$224 . . .	\$0.00 plus 10%	–\$44		
\$224	–\$774 . . .	\$18.00 plus 15%	–\$224		
\$774	–\$1,812 . . .	\$100.50 plus 25%	–\$774		
\$1,812	–\$3,730 . . .	\$360.00 plus 28%	–\$1,812		
\$3,730	–\$8,058 . . .	\$897.04 plus 33%	–\$3,730		
\$8,058	–\$8,090 . . .	\$2,325.28 plus 35%	–\$8,058		
\$8,090	. . . . .	\$2,336.48 plus 39.6%	–\$8,090		

<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 \$166 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$166	–\$525 . . .	\$0.00 plus 10%	–\$166		
\$525	–\$1,626 . . .	\$35.90 plus 15%	–\$525		
\$1,626	–\$3,111 . . .	\$201.05 plus 25%	–\$1,626		
\$3,111	–\$4,654 . . .	\$572.30 plus 28%	–\$3,111		
\$4,654	–\$8,180 . . .	\$1,004.34 plus 33%	–\$4,654		
\$8,180	–\$9,218 . . .	\$2,167.92 plus 35%	–\$8,180		
\$9,218	. . . . .	\$2,531.22 plus 39.6%	–\$9,218		

<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 \$88 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$88	–\$447 . . .	\$0.00 plus 10%	–\$88		
\$447	–\$1,548 . . .	\$35.90 plus 15%	–\$447		
\$1,548	–\$3,623 . . .	\$201.05 plus 25%	–\$1,548		
\$3,623	–\$7,460 . . .	\$719.80 plus 28%	–\$3,623		
\$7,460	–\$16,115 . . .	\$1,794.16 plus 33%	–\$7,460		
\$16,115	–\$16,181 . . .	\$4,650.31 plus 35%	–\$16,115		
\$16,181	. . . . .	\$4,673.41 plus 39.6%	–\$16,181		

<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 \$333 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$333	–\$1,050 . . .	\$0.00 plus 10%	–\$333		
\$1,050	–\$3,252 . . .	\$71.70 plus 15%	–\$1,050		
\$3,252	–\$6,221 . . .	\$402.00 plus 25%	–\$3,252		
\$6,221	–\$9,308 . . .	\$1,144.25 plus 28%	–\$6,221		
\$9,308	–\$16,360 . . .	\$2,008.61 plus 33%	–\$9,308		
\$16,360	–\$18,437 . . .	\$4,335.77 plus 35%	–\$16,360		
\$18,437	. . . . .	\$5,062.72 plus 39.6%	–\$18,437		

<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 \$96 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$96	–\$484 . . .	\$0.00 plus 10%	–\$96		
\$484	–\$1,677 . . .	\$38.80 plus 15%	–\$484		
\$1,677	–\$3,925 . . .	\$217.75 plus 25%	–\$1,677		
\$3,925	–\$8,081 . . .	\$779.75 plus 28%	–\$3,925		
\$8,081	–\$17,458 . . .	\$1,943.43 plus 33%	–\$8,081		
\$17,458	–\$17,529 . . .	\$5,037.84 plus 35%	–\$17,458		
\$17,529	. . . . .	\$5,062.69 plus 39.6%	–\$17,529		

<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 \$360 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$360	–\$1,138 . . .	\$0.00 plus 10%	–\$360		
\$1,138	–\$3,523 . . .	\$77.80 plus 15%	–\$1,138		
\$3,523	–\$6,740 . . .	\$435.55 plus 25%	–\$3,523		
\$6,740	–\$10,083 . . .	\$1,239.80 plus 28%	–\$6,740		
\$10,083	–\$17,723 . . .	\$2,175.84 plus 33%	–\$10,083		
\$17,723	–\$19,973 . . .	\$4,697.04 plus 35%	–\$17,723		
\$19,973	. . . . .	\$5,484.54 plus 39.6%	–\$19,973		

<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 \$192 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$192	–\$969 . . .	\$0.00 plus 10%	–\$192		
\$969	–\$3,354 . . .	\$77.70 plus 15%	–\$969		
\$3,354	–\$7,850 . . .	\$435.45 plus 25%	–\$3,354		
\$7,850	–\$16,163 . . .	\$1,559.45 plus 28%	–\$7,850		
\$16,163	–\$34,917 . . .	\$3,887.09 plus 33%	–\$16,163		
\$34,917	–\$35,058 . . .	\$10,075.91 plus 35%	–\$34,917		
\$35,058	. . . . .	\$10,125.26 plus 39.6%	–\$35,058		

<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 \$721 . . . . .			\$0		
<b>Over–</b>	<b>But not over</b>		<b>of excess over–</b>		
\$721	–\$2,275 . . .	\$0.00 plus 10%	–\$721		
\$2,275	–\$7,046 . . .	\$155.40 plus 15%	–\$2,275		
\$7,046	–\$13,479 . . .	\$871.05 plus 25%	–\$7,046		
\$13,479	–\$20,167 . . .	\$2,479.30 plus 28%	–\$13,479		
\$20,167	–\$35,446 . . .	\$4,351.94 plus 33%	–\$20,167		
\$35,446	–\$39,946 . . .	\$9,394.01 plus 35%	–\$35,446		
\$39,946	. . . . .	\$10,969.01 plus 39.6%	–\$39,946		

**Tables for Percentage Method of State Withholding  
(For Wages Paid in 2017)**

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

  

<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 \$115 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$115	–\$692 . . . . .	\$0.00 plus 2.7%	–\$115
\$692	. . . . .	\$15.58 plus 4.6%	–\$692
<b>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$231 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$231	–\$1,385 . . . . .	\$0.00 plus 2.7%	–\$231
\$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)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$125 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$125	–\$750 . . . . .	\$0.00 plus 2.7%	–\$125
\$750	. . . . .	\$16.88 plus 4.6%	–\$750
<b>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$250 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$250	–\$1,500 . . . . .	\$0.00 plus 2.7%	–\$250
\$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)– If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$250 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$250	–\$1,500 . . . . .	\$0.00 plus 2.7%	–\$250
\$1,500	. . . . .	\$33.75 plus 4.6%	–\$1,500
<b>(b) MARRIED person–</b> If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$500 . . . . .		\$0	
<b>Over–</b>	<b>But not over</b>	<b>of excess over–</b>	
\$500	–\$3,000 . . . . .	\$0.00 plus 2.7%	–\$500
\$3,000	. . . . .	\$67.50 plus 4.6%	–\$3,000

