

Withholding Tax Tables: 2017 Federal and 2018 State (Kansas)

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

Federal Allowance Values - 2017

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

State Allowance Values - 2018

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 2017)**

TABLE 1 – WEEKLY Payroll Period					
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) 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:			The amount of income tax to withhold is:		
Not over \$44 \$0			Not over \$166 \$0		
Over–	But not over		of excess over–	Over–	But not over
					of excess over–
\$44	–\$224 . . .	\$0.00 plus 10%	–\$44	\$166	–\$525 . . .
\$224	–\$774 . . .	\$18.00 plus 15%	–\$224	\$525	–\$1,626 . . .
\$774	–\$1,812 . . .	\$100.50 plus 25%	–\$774	\$1,626	–\$3,111 . . .
\$1,812	–\$3,730 . . .	\$360.00 plus 28%	–\$1,812	\$3,111	–\$4,654 . . .
\$3,730	–\$8,058 . . .	\$897.04 plus 33%	–\$3,730	\$4,654	–\$8,180 . . .
\$8,058	–\$8,090 . . .	\$2,325.28 plus 35%	–\$8,058	\$8,180	–\$9,218 . . .
\$8,090	. . . . .	\$2,336.48 plus 39.6%	–\$8,090	\$9,218	. . . . .

TABLE 2 – BIWEEKLY Payroll Period					
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) 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:			The amount of income tax to withhold is:		
Not over \$88 \$0			Not over \$333 \$0		
Over–	But not over		of excess over–	Over–	But not over
					of excess over–
\$88	–\$447 . . .	\$0.00 plus 10%	–\$88	\$333	–\$1,050 . . .
\$447	–\$1,548 . . .	\$35.90 plus 15%	–\$447	\$1,050	–\$3,252 . . .
\$1,548	–\$3,623 . . .	\$201.05 plus 25%	–\$1,548	\$3,252	–\$6,221 . . .
\$3,623	–\$7,460 . . .	\$719.80 plus 28%	–\$3,623	\$6,221	–\$9,308 . . .
\$7,460	–\$16,115 . . .	\$1,794.16 plus 33%	–\$7,460	\$9,308	–\$16,360 . . .
\$16,115	–\$16,181 . . .	\$4,650.31 plus 35%	–\$16,115	\$16,360	–\$18,437 . . .
\$16,181	. . . . .	\$4,673.41 plus 39.6%	–\$16,181	\$18,437	. . . . .

TABLE 3 – SEMIMONTHLY Payroll Period					
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) 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:			The amount of income tax to withhold is:		
Not over \$96 \$0			Not over \$360 \$0		
Over–	But not over		of excess over–	Over–	But not over
					of excess over–
\$96	–\$484 . . .	\$0.00 plus 10%	–\$96	\$360	–\$1,138 . . .
\$484	–\$1,677 . . .	\$38.80 plus 15%	–\$484	\$1,138	–\$3,523 . . .
\$1,677	–\$3,925 . . .	\$217.75 plus 25%	–\$1,677	\$3,523	–\$6,740 . . .
\$3,925	–\$8,081 . . .	\$779.75 plus 28%	–\$3,925	\$6,740	–\$10,083 . . .
\$8,081	–\$17,458 . . .	\$1,943.43 plus 33%	–\$8,081	\$10,083	–\$17,723 . . .
\$17,458	–\$17,529 . . .	\$5,037.84 plus 35%	–\$17,458	\$17,723	–\$19,973 . . .
\$17,529	. . . . .	\$5,062.69 plus 39.6%	–\$17,529	\$19,973	. . . . .

TABLE 4 – MONTHLY Payroll Period					
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting withholding allowances) 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:			The amount of income tax to withhold is:		
Not over \$192 \$0			Not over \$721 \$0		
Over–	But not over		of excess over–	Over–	But not over
					of excess over–
\$192	–\$969 . . .	\$0.00 plus 10%	–\$192	\$721	–\$2,275 . . .
\$969	–\$3,354 . . .	\$77.70 plus 15%	–\$969	\$2,275	–\$7,046 . . .
\$3,354	–\$7,850 . . .	\$435.45 plus 25%	–\$3,354	\$7,046	–\$13,479 . . .
\$7,850	–\$16,163 . . .	\$1,559.45 plus 28%	–\$7,850	\$13,479	–\$20,167 . . .
\$16,163	–\$34,917 . . .	\$3,887.09 plus 33%	–\$16,163	\$20,167	–\$35,446 . . .
\$34,917	–\$35,058 . . .	\$10,075.91 plus 35%	–\$34,917	\$35,446	–\$39,946 . . .
\$35,058	. . . . .	\$10,125.26 plus 39.6%	–\$35,058	\$39,946	. . . . .

**Tables for Percentage Method of State Withholding
(For Wages Paid in 2018)**

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– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$58 \$0				Not over \$144 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$58	–\$346 . .	\$0.00 plus 3.1%	–\$58	\$144	–\$721 . .	\$0.00 plus 3.1%	–\$144
\$346	–\$635 . .	\$8.94 plus 5.25%	–\$346	\$721	–\$1,298 . .	\$17.88 plus 5.25%	–\$721
\$635	. . . . .	\$24.09 plus 5.7%	–\$635	\$1,298	. . . . .	\$48.17 plus 5.7%	–\$1,298

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– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$115 \$0				Not over \$288 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$115	–\$692 . .	\$0.00 plus 3.1%	–\$115	\$288	–\$1,442 . .	\$0.00 plus 3.1%	–\$288
\$692	–\$1,269 . .	\$17.88 plus 5.25%	–\$692	\$1,442	–\$2,596 . .	\$35.77 plus 5.25%	–\$1,442
\$1,269	. . . . .	\$48.17 plus 5.7%	–\$1,269	\$2,596	. . . . .	\$96.35 plus 5.7%	–\$2,596

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– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$125 \$0				Not over \$313 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$125	–\$750 . .	\$0.00 plus 3.1%	–\$125	\$313	–\$1,563 . .	\$0.00 plus 3.1%	–\$313
\$750	–\$1,375 . .	\$19.38 plus 5.25%	–\$750	\$1,563	–\$2,813 . .	\$38.75 plus 5.25%	–\$1,563
\$1,375	. . . . .	\$52.19 plus 5.7%	–\$1,375	\$2,813	. . . . .	\$104.38 plus 5.7%	–\$2,813

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– If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:			
Not over \$250 \$0				Not over \$625 \$0			
Over–	But not over		of excess over–	Over–	But not over		of excess over–
\$250	–\$1,500 . .	\$0.00 plus 3.1%	–\$250	\$625	–\$3,125 . .	\$0.00 plus 3.1%	–\$625
\$1,500	–\$2,750 . .	\$38.75 plus 5.25%	–\$1,500	\$3,125	–\$5,625 . .	\$77.50 plus 5.25%	–\$3,125
\$2,750	. . . . .	\$104.38 plus 5.7%	–\$2,750	\$5,625	. . . . .	\$208.75 plus 5.7%	–\$5,625