# 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 Perio	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 thholding llowance
Weekly Biweekly Semimonthly . Monthly Annually		\$ 43.27 86.54 93.75 187.50 2,250.00

#### (For Wages Paid in 2017)

		TABLE	1 – WEEK	LY Payr	oll Perio	d		
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:		(b) MARRIED person (including head of household If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:				,		
Not over \$44 \$0		Not over	\$166 .		\$0			
Over-	But not over	of excess over-		Over-	But not o	ver	of exce	ess over-
Solution Solution Solution   \$44 -\$224 . \$0.00 plus 10% -\$44   \$224 -\$774 . \$18.00 plus 10% -\$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		\$166 \$525 \$1,626 \$3,111 \$4,654 \$8,180 \$9,218	-\$9,218	· · · · · ·	\$201.05 plus 25% \$572.30 plus 28%	-\$166 -\$525 -\$1,626 -\$3,111 -\$4,654 -\$8,180 -\$9,218		
	TABLE 2 – BIWEEKLY Payroll Period							

#### (a) SINGLE person (including head of household)– (b) MARRIED person (including head of household)– If the amount of wages

If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:		If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:					
Not over	\$88	\$0		Not over	\$333	\$0	
Over-	But not over	of exc	ess over-	Over-	But not over	of exc	ess over-
\$88	-\$447	\$0.00 plus 10%	-\$88	\$333	- <b>\$1,050</b>	\$0.00 plus 10%	-\$333
\$447	-\$1,548	\$35.90 plus 15%	-\$447	\$1,050	-\$3,252	\$71.70 plus 15%	-\$1,050
\$1,548	-\$3,623	\$201.05 plus 25%	-\$1,548	\$3,252	-\$6,221	\$402.00 plus 25%	-\$3,252
\$3,623	-\$7,460	\$719.80 plus 28%	-\$3,623	\$6,221	-\$9,308	\$1,144.25 plus 28%	-\$6,221
\$7,460	-\$16,115	\$1,794.16 plus 33%	-\$7,460	\$9,308	-\$16,360	\$2,008.61 plus 33%	-\$9,308
\$16,115	-\$16,181	\$4,650.31 plus 35%	-\$16,115	\$16,360	-\$18,437	\$4,335.77 plus 35%	-\$16,360
\$16,181		\$4,673.41 plus 39.6%	-\$16,181	\$18,437		\$5,062.72 plus 39.6%	-\$18,437

### TABLE 3 – SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:			If the ame (after sub withholdin	ount of wages otracting ng allowances) is:			
Not over	\$96	\$0		Not over	\$360	\$0	
Over-	But not over	of exc	ess over-	Over-	But not over	of exc	ess over-
\$96	-\$484	\$0.00 plus 10%	-\$96	\$360	-\$1,138	\$0.00 plus 10%	-\$360
\$484	-\$1,677	\$38.80 plus 15%	-\$484	\$1,138	-\$3,523	\$77.80 plus 15%	-\$1,138
\$1,677	-\$3,925	\$217.75 plus 25%	-\$1,677	\$3,523	-\$6,740	\$435.55 plus 25%	-\$3,523
\$3,925	-\$8,081	\$779.75 plus 28%	-\$3,925	\$6,740	-\$10,083	\$1,239.80 plus 28%	-\$6,740
\$8,081	-\$17,458	\$1,943.43 plus 33%	-\$8,081	\$10,083	-\$17,723	\$2,175.84 plus 33%	-\$10,083
\$17,458	-\$17,529	\$5,037.84 plus 35%	-\$17,458	\$17,723	-\$19,973	\$4,697.04 plus 35%	-\$17,723
\$17,529		\$5,062.69 plus 39.6%	-\$17,529	\$19,973		\$5,484.54 plus 39.6%	-\$19,973

## TABLE 4 – MONTHLY Payroll Period

If the ame (after sub	ount of wages	cluding head of house The amount of income to withhold is:	,	If the am (after sub	RRIED person ount of wages otracting ng allowances)	n (including head of ho The amount of incor is: to withhold is:	,
	<b>3</b> ,				,		
Not over	\$192	\$0		NOL OVER	\$721	. \$0	
Over-	But not over	of exce	ss over-	Over-	But not over	of ex	cess over-
\$192	-\$969	\$0.00 plus 10%	-\$192	\$721	-\$2,275 .	. \$0.00 plus 10%	-\$721
\$969	-\$3,354	\$77.70 plus 15%	-\$969	\$2,275	-\$7,046 .	. \$155.40 plus 15%	-\$2,275
\$3,354	-\$7,850	\$435.45 plus 25%	-\$3,354	\$7,046	-\$13,479 .	. \$871.05 plus 25%	-\$7,046
\$7,850	-\$16,163	\$1,559.45 plus 28%	-\$7,850	\$13,479	-\$20,167 .	. \$2,479.30 plus 28%	-\$13,479
\$16,163	-\$34,917	\$3,887.09 plus 33%	-\$16,163	\$20,167	-\$35,446 .	. \$4,351.94 plus 33%	-\$20,167
\$34,917	-\$35,058	\$10,075.91 plus 35%	-\$34,917	\$35,446	-\$39,946 .	. \$9,394.01 plus 35%	-\$35,446
\$35,058		\$10,125.26 plus 39.6%	-\$35,058	\$39,946		\$10,969.01 plus 39.6	% -\$39,946

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

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TABLE 1 – WEE	KLY Payroll Period			
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:	(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: 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   \$346 -\$635 \$8.94 plus 5.25% -\$346   \$635 \$24.09 plus 5.7% -\$635	\$144 -\$721 \$0.00 plus 3.1% -\$144   \$721 -\$1,298 \$17.88 plus 5.25% -\$721   \$1,298 \$1,298 \$48.17 plus 5.7% -\$1,298			
TABLE 2 – BIWE	EKLY Payroll Period			
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:	(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:			
Not over \$115 \$0	Not over \$288 \$0			
Over- But not over of excess over-   \$115 -\$692 \$0.00 plus 3.1% -\$115   \$692 -\$1,269 \$17.88 plus 5.25% -\$692   \$1,269 \$48.17 plus 5.7% -\$1269	Over- But not over of excess over-   \$288 -\$1,442 \$0.00 plus 3.1% -\$288   \$1,442 -\$2,596 \$35.77 plus 5.25% -\$1,442   \$2,596 \$96.35 plus 5.7% -\$2,596			
TABLE 3 – SEMIM	NTHLY Payroll Period			
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:	(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:			
Not over \$125 \$0	Not over \$313 \$0			
Over- But not over of excess over-   \$125 -\$750 \$0.00 plus 3.1% -\$125   \$750 -\$1,375 \$19.38 plus 5.25% -\$750   \$1,375 \$52.19 plus 5.7% -\$1,375	Over- But not over of excess over-   \$313 -\$1,563 . \$0.00 plus 3.1% -\$313   \$1,563 -\$2,813 . \$38.75 plus 5.25% -\$1,563   \$2,813 . . \$104.38 plus 5.7% -\$2,813			
TABLE 4 – MON	THLY Payroll Period			
(a) SINGLE person (including head of household)– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: to withhold is:	(b) MARRIED person– If the amount of wages (after subtracting The amount of income tax withholding allowances) is: 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   \$1,500 -\$2,750 \$38.75 plus 5.25% -\$1,500   \$2,750 \$104.38 plus 5.7% -\$2,750	\$625 -\$3,125 \$0.00 plus 3.1% -\$625 \$3,125 -\$5,625 \$77.50 plus 5.25% -\$3,125 \$5,625 \$208.75 plus 5.7% -\$5,625			