

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2011)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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 \$40 \$0				Not over \$152 \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$40	—\$204 . . .	\$0.00 plus 10%	—\$40	\$152	—\$479 . . .	\$0.00 plus 10%	—\$152
\$204	—\$704 . . .	\$16.40 plus 15%	—\$204	\$479	—\$1,479 . . .	\$32.70 plus 15%	—\$479
\$704	—\$1,648 . . .	\$91.40 plus 25%	—\$704	\$1,479	—\$2,832 . . .	\$182.70 plus 25%	—\$1,479
\$1,648	—\$3,394 . . .	\$327.40 plus 28%	—\$1,648	\$2,832	—\$4,235 . . .	\$520.95 plus 28%	—\$2,832
\$3,394	—\$7,332 . . .	\$816.28 plus 33%	—\$3,394	\$4,235	—\$7,443 . . .	\$913.79 plus 33%	—\$4,235
\$7,332	—\$2,115.82 plus 35%		—\$7,332	\$7,443	—\$1,972.43 plus 35%		—\$7,443

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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 \$81 \$0				Not over \$304 \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$81	—\$408 . . .	\$0.00 plus 10%	—\$81	\$304	—\$958 . . .	\$0.00 plus 10%	—\$304
\$408	—\$1,408 . . .	\$32.70 plus 15%	—\$408	\$958	—\$2,958 . . .	\$65.40 plus 15%	—\$958
\$1,408	—\$3,296 . . .	\$182.70 plus 25%	—\$1,408	\$2,958	—\$5,663 . . .	\$365.40 plus 25%	—\$2,958
\$3,296	—\$6,788 . . .	\$654.70 plus 28%	—\$3,296	\$5,663	—\$8,469 . . .	\$1,041.65 plus 28%	—\$5,663
\$6,788	—\$14,663 . . .	\$1,632.46 plus 33%	—\$6,788	\$8,469	—\$14,887 . . .	\$1,827.33 plus 33%	—\$8,469
\$14,663	—\$4,231.21 plus 35%		—\$14,663	\$14,887	—\$3,945.27 plus 35%		—\$14,887

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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 \$329 \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$88	—\$442 . . .	\$0.00 plus 10%	—\$88	\$329	—\$1,038 . . .	\$0.00 plus 10%	—\$329
\$442	—\$1,525 . . .	\$35.40 plus 15%	—\$442	\$1,038	—\$3,204 . . .	\$70.90 plus 15%	—\$1,038
\$1,525	—\$3,571 . . .	\$197.85 plus 25%	—\$1,525	\$3,204	—\$6,135 . . .	\$395.80 plus 25%	—\$3,204
\$3,571	—\$7,354 . . .	\$709.35 plus 28%	—\$3,571	\$6,135	—\$9,175 . . .	\$1,128.55 plus 28%	—\$6,135
\$7,354	—\$15,885 . . .	\$1,768.59 plus 33%	—\$7,354	\$9,175	—\$16,127 . . .	\$1,979.75 plus 33%	—\$9,175
\$15,885	—\$4,583.82 plus 35%		—\$15,885	\$16,127	—\$4,273.91 plus 35%		—\$16,127

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				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 \$175 \$0				Not over \$658 \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$175	—\$883 . . .	\$0.00 plus 10%	—\$175	\$658	—\$2,075 . . .	\$0.00 plus 10%	—\$658
\$883	—\$3,050 . . .	\$70.80 plus 15%	—\$883	\$2,075	—\$6,408 . . .	\$141.70 plus 15%	—\$2,075
\$3,050	—\$7,142 . . .	\$395.85 plus 25%	—\$3,050	\$6,408	—\$12,271 . . .	\$791.65 plus 25%	—\$6,408
\$7,142	—\$14,708 . . .	\$1,418.85 plus 28%	—\$7,142	\$12,271	—\$18,350 . . .	\$2,257.40 plus 28%	—\$12,271
\$14,708	—\$31,771 . . .	\$3,537.33 plus 33%	—\$14,708	\$18,350	—\$32,254 . . .	\$3,959.52 plus 33%	—\$18,350
\$31,771	—\$9,168.12 plus 35%		—\$31,771	\$32,254	—\$8,547.84 plus 35%		—\$32,254

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2011)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$525		\$0		Not over \$1,975		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$525	—\$2,650	\$0.00 plus 10%	—\$525	\$1,975	—\$6,225	\$0.00 plus 10%	—\$1,975
\$2,650	—\$9,150	\$212.50 plus 15%	—\$2,650	\$6,225	—\$19,225	\$425.00 plus 15%	—\$6,225
\$9,150	—\$21,425	\$1,187.50 plus 25%	—\$9,150	\$19,225	—\$36,813	\$2,375.00 plus 25%	—\$19,225
\$21,425	—\$44,125	\$4,256.25 plus 28%	—\$21,425	\$36,813	—\$55,050	\$6,772.00 plus 28%	—\$36,813
\$44,125	—\$95,313	\$10,612.25 plus 33%	—\$44,125	\$55,050	—\$96,763	\$11,878.36 plus 33%	—\$55,050
\$95,313		\$27,504.29 plus 35%	—\$95,313	\$96,763		\$25,643.65 plus 35%	—\$96,763

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,050		\$0		Not over \$3,950		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,050	—\$5,300	\$0.00 plus 10%	—\$1,050	\$3,950	—\$12,450	\$0.00 plus 10%	—\$3,950
\$5,300	—\$18,300	\$425.00 plus 15%	—\$5,300	\$12,450	—\$38,450	\$850.00 plus 15%	—\$12,450
\$18,300	—\$42,850	\$2,375.00 plus 25%	—\$18,300	\$38,450	—\$73,625	\$4,750.00 plus 25%	—\$38,450
\$42,850	—\$88,250	\$8,512.50 plus 28%	—\$42,850	\$73,625	—\$110,100	\$13,543.75 plus 28%	—\$73,625
\$88,250	—\$190,625	\$21,224.50 plus 33%	—\$88,250	\$110,100	—\$193,525	\$23,756.75 plus 33%	—\$110,100
\$190,625		\$55,008.25 plus 35%	—\$190,625	\$193,525		\$51,287.00 plus 35%	—\$193,525

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,100		\$0		Not over \$7,900		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,100	—\$10,600	\$0.00 plus 10%	—\$2,100	\$7,900	—\$24,900	\$0.00 plus 10%	—\$7,900
\$10,600	—\$36,600	\$850.00 plus 15%	—\$10,600	\$24,900	—\$76,900	\$1,700.00 plus 15%	—\$24,900
\$36,600	—\$85,700	\$4,750.00 plus 25%	—\$36,600	\$76,900	—\$147,250	\$9,500.00 plus 25%	—\$76,900
\$85,700	—\$176,500	\$17,025.00 plus 28%	—\$85,700	\$147,250	—\$220,200	\$27,087.50 plus 28%	—\$147,250
\$176,500	—\$381,250	\$42,449.00 plus 33%	—\$176,500	\$220,200	—\$387,050	\$47,513.50 plus 33%	—\$220,200
\$381,250		\$110,016.50 plus 35%	—\$381,250	\$387,050		\$102,574.00 plus 35%	—\$387,050

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.10		\$0		Not over \$30.40		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$8.10	—\$40.80	\$0.00 plus 10%	—\$8.10	\$30.40	—\$95.80	\$0.00 plus 10%	—\$30.40
\$40.80	—\$140.80	\$3.27 plus 15%	—\$40.80	\$95.80	—\$295.80	\$6.54 plus 15%	—\$95.80
\$140.80	—\$329.60	\$18.27 plus 25%	—\$140.80	\$295.80	—\$566.30	\$36.54 plus 25%	—\$295.80
\$329.60	—\$678.80	\$65.47 plus 28%	—\$329.60	\$566.30	—\$846.90	\$104.17 plus 28%	—\$566.30
\$678.80	—\$1,466.30	\$163.25 plus 33%	—\$678.80	\$846.90	—\$1,488.70	\$182.74 plus 33%	—\$846.90
\$1,466.30		\$423.13 plus 35%	—\$1,466.30	\$1,488.70		\$394.53 plus 35%	—\$1,488.70