

Tables for Percentage Method of Withholding

(For Wages Paid through December 2009)

From: PubL 15T March 2009

ALLOWANCE TABLE

# of Withholding Allowances Biweekly					
0	\$0.00	MEDICARE	1.45%	No taxable gross limit	
1	\$140.38	Social Security	6.2%	Annual taxable gross limit \$106,800	
2	\$280.76				
3	\$421.14				
4	\$561.52				
5	\$701.90				
6	\$842.28				
7	\$982.66				
8	\$1,123.04				
9	\$1,263.42				
10	\$1,403.80				

Withholding rate for supplemental wages 25%
Withholding rate for supplemental wages over \$1,000,000 in one year 35%

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:	The amount of income tax to withhold is:	The amount of wages (after subtracting withholding allowances) is:	The amount of income tax to withhold is:		
Not over \$276	Not over \$276	Not over \$606	Not over \$606		
Over- But not over-	Over- But not over-	Over- But not over-	Over- But not over-		of excess over-
\$276	\$400	\$606	\$940		\$606
\$400	\$1,392	\$940	\$2,910	10%	\$940
\$1,392	\$2,559	\$2,910	\$4,543	\$12.40 plus 15%	\$2,910
\$2,559	\$6,677	\$4,543	\$8,331	\$161.20 plus 25%	\$4,543
\$6,677	\$14,423	\$8,331	\$14,642	\$452.95 plus 28%	\$8,331
		\$14,642		\$1,605.99 plus 33%	\$14,642
				\$4,162.17 plus 35%	\$8,331
					\$14,642