

Tables for Percentage Method of Withholding (For Wages Paid in 2010)

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 \$116 \$0			Not over \$264 \$0		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$116	—\$200 . . . 10%	—\$116	\$264	—\$471 . . . 10%	—\$264
\$200	—\$693 . . . \$8.40 plus 15%	—\$200	\$471	—\$1,457 . . . \$20.70 plus 15%	—\$471
\$693	—\$1,302 . . . \$82.35 plus 25%	—\$693	\$1,457	—\$1,809 . . . \$168.60 plus 25%	—\$1,457
\$1,302	—\$1,624 . . . \$234.60 plus 27%	—\$1,302	\$1,809	—\$2,386 . . . \$256.60 plus 27%	—\$1,809
\$1,624	—\$1,687 . . . \$321.54 plus 30%	—\$1,624	\$2,386	—\$2,789 . . . \$412.39 plus 25%	—\$2,386
\$1,687	—\$3,344 . . . \$340.44 plus 28%	—\$1,687	\$2,789	—\$4,173 . . . \$513.14 plus 28%	—\$2,789
\$3,344	—\$7,225 . . . \$804.40 plus 33%	—\$3,344	\$4,173	—\$7,335 . . . \$900.66 plus 33%	—\$4,173
\$7,225	—\$2,085.13 plus 35%	—\$7,225	\$7,335	—\$1,944.12 plus 35%	—\$7,335

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 \$233 \$0			Not over \$529 \$0		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$233	—\$401 . . . 10%	—\$233	\$529	—\$942 . . . 10%	—\$529
\$401	—\$1,387 . . . \$16.80 plus 15%	—\$401	\$942	—\$2,913 . . . \$41.30 plus 15%	—\$942
\$1,387	—\$2,604 . . . \$164.70 plus 25%	—\$1,387	\$2,913	—\$3,617 . . . \$336.95 plus 25%	—\$2,913
\$2,604	—\$3,248 . . . \$468.95 plus 27%	—\$2,604	\$3,617	—\$4,771 . . . \$512.95 plus 27%	—\$3,617
\$3,248	—\$3,373 . . . \$642.83 plus 30%	—\$3,248	\$4,771	—\$5,579 . . . \$824.53 plus 25%	—\$4,771
\$3,373	—\$6,688 . . . \$680.33 plus 28%	—\$3,373	\$5,579	—\$8,346 . . . \$1,026.53 plus 28%	—\$5,579
\$6,688	—\$14,450 . . . \$1,608.53 plus 33%	—\$6,688	\$8,346	—\$14,669 . . . \$1,801.29 plus 33%	—\$8,346
\$14,450	—\$4,169.99 plus 35%	—\$14,450	\$14,669	—\$3,887.88 plus 35%	—\$14,669

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 \$252 \$0			Not over \$573 \$0		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$252	—\$434 . . . 10%	—\$252	\$573	—\$1,021 . . . 10%	—\$573
\$434	—\$1,502 . . . \$18.20 plus 15%	—\$434	\$1,021	—\$3,156 . . . \$44.80 plus 15%	—\$1,021
\$1,502	—\$2,821 . . . \$178.40 plus 25%	—\$1,502	\$3,156	—\$3,919 . . . \$365.05 plus 25%	—\$3,156
\$2,821	—\$3,519 . . . \$508.15 plus 27%	—\$2,821	\$3,919	—\$5,169 . . . \$555.80 plus 27%	—\$3,919
\$3,519	—\$3,654 . . . \$696.61 plus 30%	—\$3,519	\$5,169	—\$6,044 . . . \$893.30 plus 25%	—\$5,169
\$3,654	—\$7,246 . . . \$737.11 plus 28%	—\$3,654	\$6,044	—\$9,042 . . . \$1,112.05 plus 28%	—\$6,044
\$7,246	—\$15,654 . . . \$1,742.87 plus 33%	—\$7,246	\$9,042	—\$15,892 . . . \$1,951.49 plus 33%	—\$9,042
\$15,654	—\$4,517.51 plus 35%	—\$15,654	\$15,892	—\$4,211.99 plus 35%	—\$15,892

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 \$504 \$0			Not over \$1,146 \$0		
Over—	But not over—	of excess over—	Over—	But not over—	of excess over—
\$504	—\$869 . . . 10%	—\$504	\$1,146	—\$2,042 . . . 10%	—\$1,146
\$869	—\$3,004 . . . \$36.50 plus 15%	—\$869	\$2,042	—\$6,313 . . . \$89.60 plus 15%	—\$2,042
\$3,004	—\$5,642 . . . \$356.75 plus 25%	—\$3,004	\$6,313	—\$7,838 . . . \$730.25 plus 25%	—\$6,313
\$5,642	—\$7,038 . . . \$1,016.25 plus 27%	—\$5,642	\$7,838	—\$10,338 . . . \$1,111.50 plus 27%	—\$7,838
\$7,038	—\$7,308 . . . \$1,393.17 plus 30%	—\$7,038	\$10,338	—\$12,088 . . . \$1,786.50 plus 25%	—\$10,338
\$7,308	—\$14,492 . . . \$1,474.17 plus 28%	—\$7,308	\$12,088	—\$18,083 . . . \$2,224.00 plus 28%	—\$12,088
\$14,492	—\$31,308 . . . \$3,485.69 plus 33%	—\$14,492	\$18,083	—\$31,783 . . . \$3,902.60 plus 33%	—\$18,083
\$31,308	—\$9,034.97 plus 35%	—\$31,308	\$31,783	—\$8,423.60 plus 35%	—\$31,783