FEDERAL INCOME TAX WITHHOLDING

Effective January 1, 2011

To determine the tax:

1 From the monthly or biweekly adjusted gross wage, subtract the allowance amount shown in the ALLOWANCE TABLE for the number of allowances being claimed.

2 Calculate the withholding tax on this amount from the FEDERAL TAX WITHHOLDING TABLE.

ALLOWANCE TABLE

Number of Withholding Allowances	Allowance Amount Biweekly	Allowance Amount Monthly
0	$0.00	$0.00
1	$142.31	$308.33
2	$284.62	$616.66
3	$426.93	$924.99
4	$569.24	$1,233.32
5	$711.55	$1,541.65
6	$853.86	$1,849.98
7	$996.17	$2,158.31
8	$1,138.48	$2,466.64
9	$1,280.79	$2,774.97
10	$1,423.10	$3,083.30

Over 10 Multiply amount of one allowance by number of allowances claimed.

FEDERAL TAX WITHHOLDING TABLE

BIWEEKLY Payroll Period

(a) SINGLE person If amount of wages (after subtracting withholding allowances) is		The amount of income tax to withhold is:				(b) MARRIED Person If amount of wages (after subtracting withholding allowances) is		The amount of income tax to withhold is:			
Not over	$81.00			$0.00		Not over	$304.00			$0.00	
Over	But not over				of excess over	Over	But not over				of excess over
$81.00	$408.00			10%	$81.00	$304.00	$958.00			10%	$304.00
$408.00	$1,408.00	$32.70	Plus	15%	$408.00	$958.00	$2,958.00	$65.40	Plus	15%	$958.00
$1,408.00	$3,296.00	$182.70	Plus	25%	$1,408.00	$2,958.00	$5,663.00	$365.40	Plus	25%	$2,958.00
$3,296.00	$6,788.00	$654.70	Plus	28%	$3,296.00	$5,663.00	$8,469.00	$1,041.65	Plus	28%	$5,663.00
$6,788.00	$14,663.00	$1,632.46	Plus	33%	$6,788.00	$8,469.00	$14,887.00	$1,827.33	Plus	33%	$8,469.00
$14,663.00		$4,231.21	Plus	35%	$14,663.00	$14,887.00		$3,945.27	Plus	35%	$14,887.00

MONTHLY Payroll Period

(a) SINGLE person If amount of wages (after subtracting withholding allowances) is		The amount of income tax to withhold is:				(b) MARRIED Person If amount of wages (after subtracting withholding allowances) is		The amount of income tax to withhold is:			
NOT over	$175.00			$0.00		NOT over	$658.00			$0.00	
Over	But not over				of excess over	Over	But not over				of excess over
$175.00	$883.00			10%	$175.00	$658.00	$2,075.00			10%	$658.00
$883.00	$3,050.00	$70.80	Plus	15%	$883.00	$2,075.00	$6,408.00	$141.70	Plus	15%	$2,075.00
$3,050.00	$7,142.00	$395.85	Plus	25%	$3,050.00	$6,408.00	$12,271.00	$791.65	Plus	25%	$6,408.00
$7,142.00	$14,708.00	$1,418.85	Plus	28%	$7,142.00	$12,271.00	$18,350.00	$2,257.40	Plus	28%	$12,271.00
$14,708.00	$31,771.00	$3,537.33	Plus	33%	$14,708.00	$18,350.00	$32,254.00	$3,959.52	Plus	33%	$18,350.00
$31,771.00		$9,168.12	Plus	35%	$31,771.00	$32,254.00		$8,547.84	Plus	35%	$32,254.00

EXAMPLE:

An employee with a biweekly adjusted gross wage of $1400.00 claims two allowances and is married.

Adjusted gross wage……	$1,400.00
Less allowance amount from ALLOWANCE TABLE…….	($284.62)
Federal tax that should be withheld from	$1,115.38
FEDERAL TAX WITHHOLDING TABLE……	($958.00)
Taxable wage……	$157.38
	x 15%
	$23.61
Plus maximum taxes from 10% bracket	$65.40
TOTAL TAX WITHHELD FROM PAY	$89.01