

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2016)

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 \$563		\$0		Not over \$2,138		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$563	—\$2,881	\$0.00 plus 10%	—\$563	\$2,138	—\$6,775	\$0.00 plus 10%	—\$2,138
\$2,881	—\$9,975	\$231.80 plus 15%	—\$2,881	\$6,775	—\$20,963	\$463.70 plus 15%	—\$6,775
\$9,975	—\$23,350	\$1,295.90 plus 25%	—\$9,975	\$20,963	—\$40,113	\$2,591.90 plus 25%	—\$20,963
\$23,350	—\$48,100	\$4,639.65 plus 28%	—\$23,350	\$40,113	—\$60,000	\$7,379.40 plus 28%	—\$40,113
\$48,100	—\$103,900	\$11,569.65 plus 33%	—\$48,100	\$60,000	—\$105,475	\$12,947.76 plus 33%	—\$60,000
\$103,900	—\$104,325	\$29,983.65 plus 35%	—\$103,900	\$105,475	—\$118,875	\$27,954.51 plus 35%	—\$105,475
\$104,325		\$30,132.40 plus 39.6%	—\$104,325	\$118,875		\$32,644.51 plus 39.6%	—\$118,875

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 \$1,125		\$0		Not over \$4,275		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,125	—\$5,763	\$0.00 plus 10%	—\$1,125	\$4,275	—\$13,550	\$0.00 plus 10%	—\$4,275
\$5,763	—\$19,950	\$463.80 plus 15%	—\$5,763	\$13,550	—\$41,925	\$927.50 plus 15%	—\$13,550
\$19,950	—\$46,700	\$2,591.85 plus 25%	—\$19,950	\$41,925	—\$80,225	\$5,183.75 plus 25%	—\$41,925
\$46,700	—\$96,200	\$9,279.35 plus 28%	—\$46,700	\$80,225	—\$120,000	\$14,758.75 plus 28%	—\$80,225
\$96,200	—\$207,800	\$23,139.35 plus 33%	—\$96,200	\$120,000	—\$210,950	\$25,895.75 plus 33%	—\$120,000
\$207,800	—\$208,650	\$59,967.35 plus 35%	—\$207,800	\$210,950	—\$237,750	\$55,909.25 plus 35%	—\$210,950
\$208,650		\$60,264.85 plus 39.6%	—\$208,650	\$237,750		\$65,289.25 plus 39.6%	—\$237,750

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 \$2,250		\$0		Not over \$8,550		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,250	—\$11,525	\$0.00 plus 10%	—\$2,250	\$8,550	—\$27,100	\$0.00 plus 10%	—\$8,550
\$11,525	—\$39,900	\$927.50 plus 15%	—\$11,525	\$27,100	—\$83,850	\$1,855.00 plus 15%	—\$27,100
\$39,900	—\$93,400	\$5,183.75 plus 25%	—\$39,900	\$83,850	—\$160,450	\$10,367.50 plus 25%	—\$83,850
\$93,400	—\$192,400	\$18,558.75 plus 28%	—\$93,400	\$160,450	—\$240,000	\$29,517.50 plus 28%	—\$160,450
\$192,400	—\$415,600	\$46,278.75 plus 33%	—\$192,400	\$240,000	—\$421,900	\$51,791.50 plus 33%	—\$240,000
\$415,600	—\$417,300	\$119,934.75 plus 35%	—\$415,600	\$421,900	—\$475,500	\$111,818.50 plus 35%	—\$421,900
\$417,300		\$120,529.75 plus 39.6%	—\$417,300	\$475,500		\$130,578.50 plus 39.6%	—\$475,500

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 \$8.70		\$0		Not over \$32.90		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.70	—\$44.30	\$0.00 plus 10%	—\$8.70	\$32.90	—\$104.20	\$0.00 plus 10%	—\$32.90
\$44.30	—\$153.50	\$3.56 plus 15%	—\$44.30	\$104.20	—\$322.50	\$7.13 plus 15%	—\$104.20
\$153.50	—\$359.20	\$19.94 plus 25%	—\$153.50	\$322.50	—\$617.10	\$39.88 plus 25%	—\$322.50
\$359.20	—\$740.00	\$71.37 plus 28%	—\$359.20	\$617.10	—\$923.10	\$113.53 plus 28%	—\$617.10
\$740.00	—\$1,598.50	\$177.99 plus 33%	—\$740.00	\$923.10	—\$1,622.70	\$199.21 plus 33%	—\$923.10
\$1,598.50	—\$1,605.00	\$461.30 plus 35%	—\$1,598.50	\$1,622.70	—\$1,828.80	\$430.08 plus 35%	—\$1,622.70
\$1,605.00		\$463.58 plus 39.6%	—\$1,605.00	\$1,828.80		\$502.22 plus 39.6%	—\$1,828.80