

# Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2012)

## 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:		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 \$41		\$0		Not over \$156		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$41	—\$209	\$0.00 plus 10%	—\$41	\$156	—\$490	\$0.00 plus 10%	—\$156
\$209	—\$721	\$16.80 plus 15%	—\$209	\$490	—\$1,515	\$33.40 plus 15%	—\$490
\$721	—\$1,688	\$93.60 plus 25%	—\$721	\$1,515	—\$2,900	\$187.15 plus 25%	—\$1,515
\$1,688	—\$3,477	\$335.35 plus 28%	—\$1,688	\$2,900	—\$4,338	\$533.40 plus 28%	—\$2,900
\$3,477	—\$7,510	\$836.27 plus 33%	—\$3,477	\$4,338	—\$7,624	\$936.04 plus 33%	—\$4,338
\$7,510		\$2,167.16 plus 35%	—\$7,510	\$7,624		\$2,020.42 plus 35%	—\$7,624

## 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:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$83		\$0		Not over \$312		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$83	—\$417	\$0.00 plus 10%	—\$83	\$312	—\$981	\$0.00 plus 10%	—\$312
\$417	—\$1,442	\$33.40 plus 15%	—\$417	\$981	—\$3,031	\$66.90 plus 15%	—\$981
\$1,442	—\$3,377	\$187.15 plus 25%	—\$1,442	\$3,031	—\$5,800	\$374.40 plus 25%	—\$3,031
\$3,377	—\$6,954	\$670.90 plus 28%	—\$3,377	\$5,800	—\$8,675	\$1,066.65 plus 28%	—\$5,800
\$6,954	—\$15,019	\$1,672.46 plus 33%	—\$6,954	\$8,675	—\$15,248	\$1,871.65 plus 33%	—\$8,675
\$15,019		\$4,333.91 plus 35%	—\$15,019	\$15,248		\$4,040.74 plus 35%	—\$15,248

## 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:		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 \$90		\$0		Not over \$338		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$90	—\$452	\$0.00 plus 10%	—\$90	\$338	—\$1,063	\$0.00 plus 10%	—\$338
\$452	—\$1,563	\$36.20 plus 15%	—\$452	\$1,063	—\$3,283	\$72.50 plus 15%	—\$1,063
\$1,563	—\$3,658	\$202.85 plus 25%	—\$1,563	\$3,283	—\$6,283	\$405.50 plus 25%	—\$3,283
\$3,658	—\$7,533	\$726.60 plus 28%	—\$3,658	\$6,283	—\$9,398	\$1,155.50 plus 28%	—\$6,283
\$7,533	—\$16,271	\$1,811.60 plus 33%	—\$7,533	\$9,398	—\$16,519	\$2,027.70 plus 33%	—\$9,398
\$16,271		\$4,695.14 plus 35%	—\$16,271	\$16,519		\$4,377.63 plus 35%	—\$16,519

## 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:		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 \$179		\$0		Not over \$675		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$179	—\$904	\$0.00 plus 10%	—\$179	\$675	—\$2,125	\$0.00 plus 10%	—\$675
\$904	—\$3,125	\$72.50 plus 15%	—\$904	\$2,125	—\$6,567	\$145.00 plus 15%	—\$2,125
\$3,125	—\$7,317	\$405.65 plus 25%	—\$3,125	\$6,567	—\$12,567	\$811.30 plus 25%	—\$6,567
\$7,317	—\$15,067	\$1,453.65 plus 28%	—\$7,317	\$12,567	—\$18,796	\$2,311.30 plus 28%	—\$12,567
\$15,067	—\$32,542	\$3,623.65 plus 33%	—\$15,067	\$18,796	—\$33,038	\$4,055.42 plus 33%	—\$18,796
\$32,542		\$9,390.40 plus 35%	—\$32,542	\$33,038		\$8,755.28 plus 35%	—\$33,038

# Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2012)

## TABLE 5—QUARTERLY Payroll Period

**(a) SINGLE person** (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$538	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$538	—\$2,713	..... \$0.00 plus 10%	—\$538
\$2,713	—\$9,375	..... \$217.50 plus 15%	—\$2,713
\$9,375	—\$21,950	..... \$1,216.80 plus 25%	—\$9,375
\$21,950	—\$45,200	..... \$4,360.55 plus 28%	—\$21,950
\$45,200	—\$97,625	..... \$10,870.55 plus 33%	—\$45,200
\$97,625	.....	..... \$28,170.80 plus 35%	—\$97,625

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$2,025	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$2,025	—\$6,375	..... \$0.00 plus 10%	—\$2,025
\$6,375	—\$19,700	..... \$435.00 plus 15%	—\$6,375
\$19,700	—\$37,700	..... \$2,433.75 plus 25%	—\$19,700
\$37,700	—\$56,388	..... \$6,933.75 plus 28%	—\$37,700
\$56,388	—\$99,113	..... \$12,166.39 plus 33%	—\$56,388
\$99,113	.....	..... \$26,265.64 plus 35%	—\$99,113

## TABLE 6—SEMIANNUAL Payroll Period

**(a) SINGLE person** (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$1,075	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$1,075	—\$5,425	..... \$0.00 plus 10%	—\$1,075
\$5,425	—\$18,750	..... \$435.00 plus 15%	—\$5,425
\$18,750	—\$43,900	..... \$2,433.75 plus 25%	—\$18,750
\$43,900	—\$90,400	..... \$8,721.25 plus 28%	—\$43,900
\$90,400	—\$195,250	..... \$21,741.25 plus 33%	—\$90,400
\$195,250	.....	..... \$56,341.75 plus 35%	—\$195,250

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$4,050	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$4,050	—\$12,750	..... \$0.00 plus 10%	—\$4,050
\$12,750	—\$39,400	..... \$870.00 plus 15%	—\$12,750
\$39,400	—\$75,400	..... \$4,867.50 plus 25%	—\$39,400
\$75,400	—\$112,775	..... \$13,867.50 plus 28%	—\$75,400
\$112,775	—\$198,225	..... \$24,332.50 plus 33%	—\$112,775
\$198,225	.....	..... \$52,531.00 plus 35%	—\$198,225

## TABLE 7—ANNUAL Payroll Period

**(a) SINGLE person** (including head of household)—

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$2,150	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$2,150	—\$10,850	..... \$0.00 plus 10%	—\$2,150
\$10,850	—\$37,500	..... \$870.00 plus 15%	—\$10,850
\$37,500	—\$87,800	..... \$4,867.50 plus 25%	—\$37,500
\$87,800	—\$180,800	..... \$17,442.50 plus 28%	—\$87,800
\$180,800	—\$390,500	..... \$43,482.50 plus 33%	—\$180,800
\$390,500	.....	..... \$112,683.50 plus 35%	—\$390,500

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not over \$8,100	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$8,100	—\$25,500	..... \$0.00 plus 10%	—\$8,100
\$25,500	—\$78,800	..... \$1,740.00 plus 15%	—\$25,500
\$78,800	—\$150,800	..... \$9,735.00 plus 25%	—\$78,800
\$150,800	—\$225,550	..... \$27,735.00 plus 28%	—\$150,800
\$225,550	—\$396,450	..... \$48,665.00 plus 33%	—\$225,550
\$396,450	.....	..... \$105,062.00 plus 35%	—\$396,450

## TABLE 8—DAILY or MISCELLANEOUS Payroll Period

**(a) SINGLE person** (including head of household)—

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 \$8.30	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$8.30	—\$41.70	..... \$0.00 plus 10%	—\$8.30
\$41.70	—\$144.20	..... \$3.34 plus 15%	—\$41.70
\$144.20	—\$337.70	..... \$18.72 plus 25%	—\$144.20
\$337.70	—\$695.40	..... \$67.10 plus 28%	—\$337.70
\$695.40	—\$1,501.90	..... \$167.26 plus 33%	—\$695.40
\$1,501.90	.....	..... \$433.41 plus 35%	—\$1,501.90

**(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:

Not over \$31.20	.....	\$0	
<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>	
\$31.20	—\$98.10	..... \$0.00 plus 10%	—\$31.20
\$98.10	—\$303.10	..... \$6.69 plus 15%	—\$98.10
\$303.10	—\$580.00	..... \$37.44 plus 25%	—\$303.10
\$580.00	—\$867.50	..... \$106.67 plus 28%	—\$580.00
\$867.50	—\$1,524.80	..... \$187.17 plus 33%	—\$867.50
\$1,524.80	.....	..... \$404.08 plus 35%	—\$1,524.80