

**Tables for Percentage Method of Withholding For Biweekly Wages Paid in July to December 2001**

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

If the amount of wages (after subtracting Withholding allowances) is:

Not over \$102	
Over-	But not over-
\$ 102	\$ 1,104
\$ 1,104	\$ 2,392
\$ 2,392	\$ 5,323
\$ 5,323	\$11,500
\$11,500	

The amount of income tax withhold is:

	\$0
	Of excess over-
15%	\$ 102
\$ 150.30 plus 27%	\$ 1,104
\$ 498.06 plus 30%	\$ 2,392
\$1,377.36 plus 35%	\$ 5,323
\$3,539.31 plus 38.6%	\$11,500

**(b) MARRIED person**

If the amount of wages (after subtracting Withholding allowances) is:

Not over \$248	
Over-	But not over-
\$ 248	\$ 1,919
\$ 1,919	\$ 4,046
\$ 4,046	\$ 6,585
\$ 6,585	\$11,617
\$11,617	

The amount of income tax to withhold is:

	\$0
	Of excess over-
15%	\$ 248
\$ 250.65 plus 27%	\$ 1,919
\$ 824.94 plus 30%	\$ 4,046
\$1,586.64 plus 35%	\$ 6,585
\$3,347.84 plus 38.6%	\$11,617

**ALLOWANCE TABLE**

Number of Withholding Allowances	Total Amount of Withholding Allowances
0	\$ 0.00
1	\$ 111.54
2	\$ 223.08
3	\$ 334.62
4	\$ 446.16
5	\$ 557.70
6	\$ 669.24
7	\$ 780.78
8	\$ 892.32
9	\$1,003.86
10	\$1,115.40

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