

Tables for Percentage Method of Withholding For Wages Paid Beginning July 2003

(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 \$102.....\$0

Over--	But not over--		of excess over--
\$ 102	\$ 373	10%	\$ 102
\$ 373	\$ 1,185	\$27.10 plus 15%	\$ 373
\$ 1,185	\$ 2,635	\$148.90 plus 25%	\$ 1,185
\$ 2,635	\$ 5,719	\$511.40 plus 28%	\$ 2,635
\$ 5,719	\$12,354	\$1,374.92 plus 33%	\$ 5,719
\$12,354	-----	\$3,564.47 plus 35%	\$12,354

(b) MARRIED person

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

The amount of income tax to withhold is:

Not over \$308.....\$0

Over--	But not over--		of excess over--
\$ 308	\$ 858	10%	\$ 308
\$ 858	\$ 2,490	\$ 55.00 plus 15%	\$ 858
\$ 2,490	\$ 4,540	\$ 299.80 plus 25%	\$ 2,490
\$ 4,540	\$ 7,137	\$812.30 plus 28%	\$ 4,540
\$ 7,137	\$12,542	\$1,539.46 plus 33%	\$ 7,137
\$12,542	-----	\$3,323.11 plus 35%	\$12,542

ALLOWANCE TABLE

<u>Number of Withholding Allowances</u>	<u>Total Amount of Withholding Allowances</u>
0	\$ 0.00
1	\$ 119.23
2	\$ 238.46
3	\$ 357.69
4	\$ 476.92
5	\$ 596.15
6	\$ 715.38
7	\$ 834.61
8	\$ 953.84
9	\$ 1,073.07
10	\$ 1,192.30

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