

## 2003 FEDERAL TAX WITHHOLDING TABLES

**Supplemental Wages:** 27%

**Withholding Allowance:** Bi-Weekly: \$117.31  
Monthly: \$254.17

### BI-WEEKLY Pay Period

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

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

Not over \$102 . . . . .	The amount of income tax to withhold is: \$0
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<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	<i>of excess over-</i>
\$102	\$329	10%	\$102
\$329	\$1,158	\$22.70 plus 15%	\$329
\$1,158	\$2,535	\$147.05 plus 27%	\$1,158
\$2,535	\$5,585	\$518.84 plus 30%	\$2,535
\$5,585	\$12,063	\$1,433.84 plus 35%	\$5,585
\$12,063 . . . . .		\$3,701.14 plus 38.6%	\$12,063

**(b) MARRIED person-**

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

Not over \$248 . . . . .	The amount of income tax to withhold is: \$0
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<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	<i>of excess over-</i>
\$248	\$710	10%	\$248
\$710	\$2,013	\$46.20 plus 15%	\$710
\$2,013	\$4,300	\$241.65 plus 27%	\$2,013
\$4,300	\$6,908	\$859.14 plus 30%	\$4,300
\$6,908	\$12,187	\$1,641.54 plus 35%	\$6,908
\$12,187 . . . . .		\$3,489.19 plus 38.6%	\$12,187

### MONTHLY Pay Period

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

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

Not over \$221 . . . . .	The amount of income tax to withhold is: \$0
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<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	<i>of excess over-</i>
\$221	\$713	10%	\$221
\$713	\$2,508	\$49.20 plus 15%	\$713
\$2,508	\$5,493	\$318.45 plus 27%	\$2,508
\$5,493	\$12,100	\$1,124.40 plus 30%	\$5,493
\$12,100	\$26,138	\$3,106.50 plus 35%	\$12,100
\$26,138 . . . . .		\$8,019.80 plus 38.6%	\$26,138

**(b) MARRIED person-**

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

Not over \$538 . . . . .	The amount of income tax to withhold is: \$0
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<i>Over-</i>	<i>but not over-</i>	<i>of excess over-</i>	<i>of excess over-</i>
\$538	\$1,538	10%	\$538
\$1,538	\$4,363	\$100.00 plus 15%	\$1,538
\$4,363	\$9,317	\$523.75 plus 27%	\$4,363
\$9,317	\$14,967	\$1,861.33 plus 30%	\$9,317
\$14,967	\$26,404	\$3,556.33 plus 35%	\$14,967
\$26,404 . . . . .		\$7,559.28 plus 38.6%	\$26,404