

FEDERAL TAX WITHHOLDING TABLES
(for Wages paid through December 2004)

Supplemental Wages: 25%
Withholding Allowance: Bi-Weekly: \$119.23
Monthly: \$258.33

BI-WEEKLY Pay Period

(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	\$373	
\$373	\$1,185	
\$1,185	\$2,635	
\$2,635	\$5,719	
\$5,719	\$12,354	
\$12,354		

The amount of income tax to withhold is:

	\$0
of excess over:	
10%	\$102
27.10 plus 15%	\$373
\$148.90 plus 25%	\$1,185
\$511.40 plus 28%	\$2,635
\$1,374.92 plus 33%	\$5,719
\$3,564.47 plus 35%	\$12,354

(b) MARRIED person:

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

not over	\$308	
over:	but not over:	
\$308	\$858	
\$858	\$2,490	
\$2,490	\$4,540	
\$4,540	\$7,137	
\$7,137	\$12,542	
\$12,542		

The amount of income tax to withhold is:

	\$0
of excess over:	
10%	\$308
\$55.00 plus 15%	\$858
\$299.80 plus 25%	\$2,490
\$812.30 plus 28%	\$4,540
\$1,539.46 plus 33%	\$7,137
\$3,323.11 plus 35%	\$12,542

MONTHLY Pay Period

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

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

not over	\$221	
over:	but not over:	
\$221	\$808	
\$808	\$2,567	
\$2,567	\$5,708	
\$5,708	\$12,392	
\$12,392	\$26,767	
\$26,767		

The amount of income tax to withhold is:

	\$0
of excess over:	
10%	\$221
\$58.70 plus 15%	\$808
\$322.55 plus 25%	\$2,567
\$1,107.80 plus 28%	\$5,708
\$2,979.32 plus 33%	\$12,392
\$7,723.07 plus 35%	\$26,767

(b) MARRIED person:

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

not over	\$667	
over:	but not over:	
\$667	\$1,858	
\$1,858	\$5,396	
\$5,396	\$9,838	
\$9,838	\$15,463	
\$15,463	\$27,175	
\$27,175		

The amount of income tax to withhold is:

	\$0
of excess over:	
10%	\$667
\$119.10 plus 15%	\$1,858
\$649.80 plus 25%	\$5,396
\$1,760.30 plus 28%	\$9,838
\$3,335.30 plus 33%	\$15,463
\$7,200.26 plus 35%	\$27,175