Federal Tax Withholding Tables
(For Wages Paid In 2008)

Supplemental Wages **25%**

Withholding Allowance

Bi-Weekly **$134.62**
Monthly **$291.67**

Bi-Weekly Pay 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 $102 . . . . $0

Over-	But not over-		of excess over-
$102	$396	10%	$102
$396	$1,306	$29.40 plus 15%	$396
$1,306	$3,066	$165.90 plus 25%	$1,306
$3,066	$6,404	$605.90 plus 28%	$3,066
$6,404	$13,833	$1540.54 plus 33%	$6,404
$13,833		$3992.11 plus 35%	$13,833

(b) MARRIED person-

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

The amount of income tax to withhold is:

Not over $308 . . . . $0

Over-	But not over-		of excess over-
$308	$906	10%	$308
$906	$2,775	$59.80 plus 15%	$906
$2,775	$5,302	$340.15 plus 25%	$2,775
$5,302	$7,988	$971.90 plus 28%	$5,302
$7,988	$14,042	$1723.98 plus 33%	$7,988
$14,042		$3721.80 plus 35%	$14,042

Monthly Pay 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 $221 . . . . $0

Over-	But not over-		of excess over-
$221	$858	10%	$221
$858	$2,830	$63.70 plus 15%	$858
$2,830	$6,644	$359.50 plus 25%	$2,830
$6,644	$13,875	$1313.00 plus 28%	$6,644
$13,875	$29,971	$3337.68 plus 33%	$13,875
$29,971		$8649.36 plus 35%	$29,971

(b) MARRIED person-

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

The amount of income tax to withhold is:

Not over $667 . . . . $0

Over-	But not over-		of excess over-
$667	$1,963	10%	$667
$1,963	$6,013	$129.60 plus 15%	$1,963
$6,013	$11,488	$737.10 plus 25%	$6,013
$11,488	$17,308	$2105.85 plus 28%	$11,488
$17,308	$30,425	$3735.45 plus 33%	$17,308
$30,425		$8064.06 plus 35%	$30,425