

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2016)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$43		\$0		Not over \$164		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$43	—\$222	\$0.00 plus 10%	—\$43	\$164	—\$521	\$0.00 plus 10%	—\$164
\$222	—\$767	\$17.90 plus 15%	—\$222	\$521	—\$1,613	\$35.70 plus 15%	—\$521
\$767	—\$1,796	\$99.65 plus 25%	—\$767	\$1,613	—\$3,086	\$199.50 plus 25%	—\$1,613
\$1,796	—\$3,700	\$356.90 plus 28%	—\$1,796	\$3,086	—\$4,615	\$567.75 plus 28%	—\$3,086
\$3,700	—\$7,992	\$890.02 plus 33%	—\$3,700	\$4,615	—\$8,113	\$995.87 plus 33%	—\$4,615
\$7,992	—\$8,025	\$2,306.38 plus 35%	—\$7,992	\$8,113	—\$9,144	\$2,150.21 plus 35%	—\$8,113
\$8,025		\$2,317.93 plus 39.6%	—\$8,025	\$9,144		\$2,511.06 plus 39.6%	—\$9,144

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$87		\$0		Not over \$329		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$87	—\$443	\$0.00 plus 10%	—\$87	\$329	—\$1,042	\$0.00 plus 10%	—\$329
\$443	—\$1,535	\$35.60 plus 15%	—\$443	\$1,042	—\$3,225	\$71.30 plus 15%	—\$1,042
\$1,535	—\$3,592	\$199.40 plus 25%	—\$1,535	\$3,225	—\$6,171	\$398.75 plus 25%	—\$3,225
\$3,592	—\$7,400	\$713.65 plus 28%	—\$3,592	\$6,171	—\$9,231	\$1,135.25 plus 28%	—\$6,171
\$7,400	—\$15,985	\$1,779.89 plus 33%	—\$7,400	\$9,231	—\$16,227	\$1,992.05 plus 33%	—\$9,231
\$15,985	—\$16,050	\$4,612.94 plus 35%	—\$15,985	\$16,227	—\$18,288	\$4,300.73 plus 35%	—\$16,227
\$16,050		\$4,635.69 plus 39.6%	—\$16,050	\$18,288		\$5,022.08 plus 39.6%	—\$18,288

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$94		\$0		Not over \$356		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$94	—\$480	\$0.00 plus 10%	—\$94	\$356	—\$1,129	\$0.00 plus 10%	—\$356
\$480	—\$1,663	\$38.60 plus 15%	—\$480	\$1,129	—\$3,494	\$77.30 plus 15%	—\$1,129
\$1,663	—\$3,892	\$216.05 plus 25%	—\$1,663	\$3,494	—\$6,685	\$432.05 plus 25%	—\$3,494
\$3,892	—\$8,017	\$773.30 plus 28%	—\$3,892	\$6,685	—\$10,000	\$1,229.80 plus 28%	—\$6,685
\$8,017	—\$17,317	\$1,928.30 plus 33%	—\$8,017	\$10,000	—\$17,579	\$2,158.00 plus 33%	—\$10,000
\$17,317	—\$17,388	\$4,997.30 plus 35%	—\$17,317	\$17,579	—\$19,813	\$4,659.07 plus 35%	—\$17,579
\$17,388		\$5,022.15 plus 39.6%	—\$17,388	\$19,813		\$5,440.97 plus 39.6%	—\$19,813

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$188		\$0		Not over \$713		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$188	—\$960	\$0.00 plus 10%	—\$188	\$713	—\$2,258	\$0.00 plus 10%	—\$713
\$960	—\$3,325	\$77.20 plus 15%	—\$960	\$2,258	—\$6,988	\$154.50 plus 15%	—\$2,258
\$3,325	—\$7,783	\$431.95 plus 25%	—\$3,325	\$6,988	—\$13,371	\$864.00 plus 25%	—\$6,988
\$7,783	—\$16,033	\$1,546.45 plus 28%	—\$7,783	\$13,371	—\$20,000	\$2,459.75 plus 28%	—\$13,371
\$16,033	—\$34,633	\$3,856.45 plus 33%	—\$16,033	\$20,000	—\$35,158	\$4,315.87 plus 33%	—\$20,000
\$34,633	—\$34,775	\$9,994.45 plus 35%	—\$34,633	\$35,158	—\$39,625	\$9,318.01 plus 35%	—\$35,158
\$34,775		\$10,044.15 plus 39.6%	—\$34,775	\$39,625		\$10,881.46 plus 39.6%	—\$39,625

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2016)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$563		\$0		Not over \$2,138		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$563	—\$2,881	\$0.00 plus 10%	—\$563	\$2,138	—\$6,775	\$0.00 plus 10%	—\$2,138
\$2,881	—\$9,975	\$231.80 plus 15%	—\$2,881	\$6,775	—\$20,963	\$463.70 plus 15%	—\$6,775
\$9,975	—\$23,350	\$1,295.90 plus 25%	—\$9,975	\$20,963	—\$40,113	\$2,591.90 plus 25%	—\$20,963
\$23,350	—\$48,100	\$4,639.65 plus 28%	—\$23,350	\$40,113	—\$60,000	\$7,379.40 plus 28%	—\$40,113
\$48,100	—\$103,900	\$11,569.65 plus 33%	—\$48,100	\$60,000	—\$105,475	\$12,947.76 plus 33%	—\$60,000
\$103,900	—\$104,325	\$29,983.65 plus 35%	—\$103,900	\$105,475	—\$118,875	\$27,954.51 plus 35%	—\$105,475
\$104,325		\$30,132.40 plus 39.6%	—\$104,325	\$118,875		\$32,644.51 plus 39.6%	—\$118,875

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,125		\$0		Not over \$4,275		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,125	—\$5,763	\$0.00 plus 10%	—\$1,125	\$4,275	—\$13,550	\$0.00 plus 10%	—\$4,275
\$5,763	—\$19,950	\$463.80 plus 15%	—\$5,763	\$13,550	—\$41,925	\$927.50 plus 15%	—\$13,550
\$19,950	—\$46,700	\$2,591.85 plus 25%	—\$19,950	\$41,925	—\$80,225	\$5,183.75 plus 25%	—\$41,925
\$46,700	—\$96,200	\$9,279.35 plus 28%	—\$46,700	\$80,225	—\$120,000	\$14,758.75 plus 28%	—\$80,225
\$96,200	—\$207,800	\$23,139.35 plus 33%	—\$96,200	\$120,000	—\$210,950	\$25,895.75 plus 33%	—\$120,000
\$207,800	—\$208,650	\$59,967.35 plus 35%	—\$207,800	\$210,950	—\$237,750	\$55,909.25 plus 35%	—\$210,950
\$208,650		\$60,264.85 plus 39.6%	—\$208,650	\$237,750		\$65,289.25 plus 39.6%	—\$237,750

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,250		\$0		Not over \$8,550		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,250	—\$11,525	\$0.00 plus 10%	—\$2,250	\$8,550	—\$27,100	\$0.00 plus 10%	—\$8,550
\$11,525	—\$39,900	\$927.50 plus 15%	—\$11,525	\$27,100	—\$83,850	\$1,855.00 plus 15%	—\$27,100
\$39,900	—\$93,400	\$5,183.75 plus 25%	—\$39,900	\$83,850	—\$160,450	\$10,367.50 plus 25%	—\$83,850
\$93,400	—\$192,400	\$18,558.75 plus 28%	—\$93,400	\$160,450	—\$240,000	\$29,517.50 plus 28%	—\$160,450
\$192,400	—\$415,600	\$46,278.75 plus 33%	—\$192,400	\$240,000	—\$421,900	\$51,791.50 plus 33%	—\$240,000
\$415,600	—\$417,300	\$119,934.75 plus 35%	—\$415,600	\$421,900	—\$475,500	\$111,818.50 plus 35%	—\$421,900
\$417,300		\$120,529.75 plus 39.6%	—\$417,300	\$475,500		\$130,578.50 plus 39.6%	—\$475,500

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.70		\$0		Not over \$32.90		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.70	—\$44.30	\$0.00 plus 10%	—\$8.70	\$32.90	—\$104.20	\$0.00 plus 10%	—\$32.90
\$44.30	—\$153.50	\$3.56 plus 15%	—\$44.30	\$104.20	—\$322.50	\$7.13 plus 15%	—\$104.20
\$153.50	—\$359.20	\$19.94 plus 25%	—\$153.50	\$322.50	—\$617.10	\$39.88 plus 25%	—\$322.50
\$359.20	—\$740.00	\$71.37 plus 28%	—\$359.20	\$617.10	—\$923.10	\$113.53 plus 28%	—\$617.10
\$740.00	—\$1,598.50	\$177.99 plus 33%	—\$740.00	\$923.10	—\$1,622.70	\$199.21 plus 33%	—\$923.10
\$1,598.50	—\$1,605.00	\$461.30 plus 35%	—\$1,598.50	\$1,622.70	—\$1,828.80	\$430.08 plus 35%	—\$1,622.70
\$1,605.00		\$463.58 plus 39.6%	—\$1,605.00	\$1,828.80		\$502.22 plus 39.6%	—\$1,828.80

the wages it pays to the individuals that perform services for the employer.

A payer designated under section 3504 performs tax duties under the service agreement using its own EIN. If the IRS designates a third party payer under section 3504, the designated payer and the employer are jointly liable for the employment taxes and related tax duties for which the third party payer is designated.

For more information on a payer designated under section 3504, see Regulations section 31.3504-2.

17. How To Use the Income Tax Withholding Tables

There are several ways to figure income tax withholding. The following methods of withholding are based on the information you get from your employees on Form W-4. See [section 9](#) for more information on Form W-4.

TIP *Adjustments aren't required when there will be more than the usual number of pay periods, for example, 27 biweekly pay dates instead of 26.*

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 46–65) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you can't use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in [Table 5](#) before using the percentage method tables (pages 44–45).

Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances. The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

Adapt the tables to more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. The allowance values are in [Table 5](#) below.
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the

"10" column when your employee has more than 10 allowances, using the method above. You can also use any other method described next.

Percentage Method

If you don't want to use the wage bracket tables on pages 46–65 to figure how much income tax to withhold, you can use a percentage computation based on [Table 5](#) below and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method.

1. Multiply one withholding allowance for your payroll period (see [Table 5](#) below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on pages 44–45.

Table 5. Percentage Method—2016 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 77.90
Biweekly	155.80
Semimonthly	168.80
Monthly	337.50
Quarterly	1,012.50
Semiannually	2,025.00
Annually	4,050.00
Daily or miscellaneous (each day of the payroll period)	15.60

Example. An unmarried employee is paid \$800 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax to withhold as follows:

1. Total wage payment		\$800.00
2. One allowance	\$77.90	
3. Allowances claimed on Form W-4	<u>2</u>	
4. Multiply line 2 by line 3		<u>\$155.80</u>
5. Amount subject to withholding (subtract line 4 from line 1)		\$644.20
6. Tax to be withheld on \$644.20 from Table 1—single person, page 44		\$81.23

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

Annual income tax withholding. Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.