

**Wage Bracket Percentage Method Tables for Computing
Income Tax Withholding From Gross Wages
(For Wages Paid in 2016)**

Monthly Payroll Period									
If the number of allowances is—	Single Persons				Married Persons				
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—	
	Over	But not over			Over	But not over			
A	B	C	D	A	B	C	D		
0	\$0.00	\$960.00	subtract \$188.00	10%	\$0.00	\$2,258.00	subtract \$713.00	10%	
	\$960.00	\$3,325.00	subtract \$445.33	15%	\$2,258.00	\$6,988.00	subtract \$1,228.00	15%	
	\$3,325.00	\$7,783.00	subtract \$1,597.20	25%	\$6,988.00	\$13,371.00	subtract \$3,532.00	25%	
	\$7,783.00	\$16,033.00	subtract \$2,259.96	28%	\$13,371.00	\$20,000.00	subtract \$4,586.18	28%	
	\$16,033.00	\$34,633.00	subtract \$4,346.79	33%	\$20,000.00	\$35,158.00	subtract \$6,921.61	33%	
	\$34,633.00	\$34,775.00	subtract \$6,077.43	35%	\$35,158.00	\$39,625.00	subtract \$8,535.11	35%	
	\$34,775.00	.....	subtract \$9,410.98	39.6%	\$39,625.00	.....	subtract \$12,146.57	39.6%
1	\$0.00	\$1,297.50	subtract \$525.50	10%	\$0.00	\$2,595.50	subtract \$1,050.50	10%	
	\$1,297.50	\$3,662.50	subtract \$782.83	15%	\$2,595.50	\$7,325.50	subtract \$1,565.50	15%	
	\$3,662.50	\$8,120.50	subtract \$1,934.70	25%	\$7,325.50	\$13,708.50	subtract \$3,869.50	25%	
	\$8,120.50	\$16,370.50	subtract \$2,597.46	28%	\$13,708.50	\$20,337.50	subtract \$4,923.68	28%	
	\$16,370.50	\$34,970.50	subtract \$4,684.29	33%	\$20,337.50	\$35,495.50	subtract \$7,259.11	33%	
	\$34,970.50	\$35,112.50	subtract \$6,414.93	35%	\$35,495.50	\$39,962.50	subtract \$8,872.61	35%	
	\$35,112.50	.....	subtract \$9,748.48	39.6%	\$39,962.50	.....	subtract \$12,484.07	39.6%
2	\$0.00	\$1,635.00	subtract \$863.00	10%	\$0.00	\$2,933.00	subtract \$1,388.00	10%	
	\$1,635.00	\$4,000.00	subtract \$1,120.33	15%	\$2,933.00	\$7,663.00	subtract \$1,903.00	15%	
	\$4,000.00	\$8,458.00	subtract \$2,272.20	25%	\$7,663.00	\$14,046.00	subtract \$4,207.00	25%	
	\$8,458.00	\$16,708.00	subtract \$2,934.96	28%	\$14,046.00	\$20,675.00	subtract \$5,261.18	28%	
	\$16,708.00	\$35,308.00	subtract \$5,021.79	33%	\$20,675.00	\$35,833.00	subtract \$7,596.61	33%	
	\$35,308.00	\$35,450.00	subtract \$6,752.43	35%	\$35,833.00	\$40,300.00	subtract \$9,210.11	35%	
	\$35,450.00	.....	subtract \$10,085.98	39.6%	\$40,300.00	.....	subtract \$12,821.57	39.6%
3	\$0.00	\$1,972.50	subtract \$1,200.50	10%	\$0.00	\$3,270.50	subtract \$1,725.50	10%	
	\$1,972.50	\$4,337.50	subtract \$1,457.83	15%	\$3,270.50	\$8,000.50	subtract \$2,240.50	15%	
	\$4,337.50	\$8,795.50	subtract \$2,609.70	25%	\$8,000.50	\$14,383.50	subtract \$4,544.50	25%	
	\$8,795.50	\$17,045.50	subtract \$3,272.46	28%	\$14,383.50	\$21,012.50	subtract \$5,598.68	28%	
	\$17,045.50	\$35,645.50	subtract \$5,359.29	33%	\$21,012.50	\$36,170.50	subtract \$7,934.11	33%	
	\$35,645.50	\$35,787.50	subtract \$7,089.93	35%	\$36,170.50	\$40,637.50	subtract \$9,547.61	35%	
	\$35,787.50	.....	subtract \$10,423.48	39.6%	\$40,637.50	.....	subtract \$13,159.07	39.6%
4	\$0.00	\$2,310.00	subtract \$1,538.00	10%	\$0.00	\$3,608.00	subtract \$2,063.00	10%	
	\$2,310.00	\$4,675.00	subtract \$1,795.33	15%	\$3,608.00	\$8,338.00	subtract \$2,578.00	15%	
	\$4,675.00	\$9,133.00	subtract \$2,947.20	25%	\$8,338.00	\$14,721.00	subtract \$4,882.00	25%	
	\$9,133.00	\$17,383.00	subtract \$3,609.96	28%	\$14,721.00	\$21,350.00	subtract \$5,936.18	28%	
	\$17,383.00	\$35,983.00	subtract \$5,696.79	33%	\$21,350.00	\$36,508.00	subtract \$8,271.61	33%	
	\$35,983.00	\$36,125.00	subtract \$7,427.43	35%	\$36,508.00	\$40,975.00	subtract \$9,885.11	35%	
	\$36,125.00	.....	subtract \$10,760.98	39.6%	\$40,975.00	.....	subtract \$13,496.57	39.6%
5	\$0.00	\$2,647.50	subtract \$1,875.50	10%	\$0.00	\$3,945.50	subtract \$2,400.50	10%	
	\$2,647.50	\$5,012.50	subtract \$2,132.83	15%	\$3,945.50	\$8,675.50	subtract \$2,915.50	15%	
	\$5,012.50	\$9,470.50	subtract \$3,284.70	25%	\$8,675.50	\$15,058.50	subtract \$5,219.50	25%	
	\$9,470.50	\$17,720.50	subtract \$3,947.46	28%	\$15,058.50	\$21,687.50	subtract \$6,273.68	28%	
	\$17,720.50	\$36,320.50	subtract \$6,034.29	33%	\$21,687.50	\$36,845.50	subtract \$8,609.11	33%	
	\$36,320.50	\$36,462.50	subtract \$7,764.93	35%	\$36,845.50	\$41,312.50	subtract \$10,222.61	35%	
	\$36,462.50	.....	subtract \$11,098.48	39.6%	\$41,312.50	.....	subtract \$13,834.07	39.6%
6	\$0.00	\$2,985.00	subtract \$2,213.00	10%	\$0.00	\$4,283.00	subtract \$2,738.00	10%	
	\$2,985.00	\$5,350.00	subtract \$2,470.33	15%	\$4,283.00	\$9,013.00	subtract \$3,253.00	15%	
	\$5,350.00	\$9,808.00	subtract \$3,622.20	25%	\$9,013.00	\$15,396.00	subtract \$5,557.00	25%	
	\$9,808.00	\$18,058.00	subtract \$4,284.96	28%	\$15,396.00	\$22,025.00	subtract \$6,611.18	28%	
	\$18,058.00	\$36,658.00	subtract \$6,371.79	33%	\$22,025.00	\$37,183.00	subtract \$8,946.61	33%	
	\$36,658.00	\$36,800.00	subtract \$8,102.43	35%	\$37,183.00	\$41,650.00	subtract \$10,560.11	35%	
	\$36,800.00	.....	subtract \$11,435.98	39.6%	\$41,650.00	.....	subtract \$14,171.57	39.6%
7	\$0.00	\$3,322.50	subtract \$2,550.50	10%	\$0.00	\$4,620.50	subtract \$3,075.50	10%	
	\$3,322.50	\$5,687.50	subtract \$2,807.83	15%	\$4,620.50	\$9,350.50	subtract \$3,590.50	15%	
	\$5,687.50	\$10,145.50	subtract \$3,959.70	25%	\$9,350.50	\$15,733.50	subtract \$5,894.50	25%	
	\$10,145.50	\$18,395.50	subtract \$4,622.46	28%	\$15,733.50	\$22,362.50	subtract \$6,948.68	28%	
	\$18,395.50	\$36,995.50	subtract \$6,709.29	33%	\$22,362.50	\$37,520.50	subtract \$9,284.11	33%	
	\$36,995.50	\$37,137.50	subtract \$8,439.93	35%	\$37,520.50	\$41,987.50	subtract \$10,897.61	35%	
	\$37,137.50	subtract \$11,773.48	39.6%	\$41,987.50	subtract \$14,509.07	39.6%	

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Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
8	\$0.00	\$3,660.00	subtract \$2,888.00	10%	\$0.00	\$4,958.00	subtract \$3,413.00	10%
	\$3,660.00	\$6,025.00	subtract \$3,145.33	15%	\$4,958.00	\$9,688.00	subtract \$3,928.00	15%
	\$6,025.00	\$10,483.00	subtract \$4,297.20	25%	\$9,688.00	\$16,071.00	subtract \$6,232.00	25%
	\$10,483.00	\$18,733.00	subtract \$4,959.96	28%	\$16,071.00	\$22,700.00	subtract \$7,286.18	28%
	\$18,733.00	\$37,333.00	subtract \$7,046.79	33%	\$22,700.00	\$37,858.00	subtract \$9,621.61	33%
	\$37,333.00	\$37,475.00	subtract \$8,777.43	35%	\$37,858.00	\$42,325.00	subtract \$11,235.11	35%
	\$37,475.00	. . . . .	subtract \$12,110.98	39.6%	\$42,325.00	. . . . .	subtract \$14,846.57	39.6%
9 ²	\$0.00	\$3,997.50	subtract \$3,225.50	10%	\$0.00	\$5,295.50	subtract \$3,750.50	10%
	\$3,997.50	\$6,362.50	subtract \$3,482.83	15%	\$5,295.50	\$10,025.50	subtract \$4,265.50	15%
	\$6,362.50	\$10,820.50	subtract \$4,634.70	25%	\$10,025.50	\$16,408.50	subtract \$6,569.50	25%
	\$10,820.50	\$19,070.50	subtract \$5,297.46	28%	\$16,408.50	\$23,037.50	subtract \$7,623.68	28%
	\$19,070.50	\$37,670.50	subtract \$7,384.29	33%	\$23,037.50	\$38,195.50	subtract \$9,959.11	33%
	\$37,670.50	\$37,812.50	subtract \$9,114.93	35%	\$38,195.50	\$42,662.50	subtract \$11,572.61	35%
	\$37,812.50	. . . . .	subtract \$12,448.48	39.6%	\$42,662.50	. . . . .	subtract \$15,184.07	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C. Subtract the amount shown in column C from the employee's excess wages.
- D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

¹ If the gross wages are less than the amount to be subtracted, the withholding is zero.

² You can expand these tables for additional allowances. To do this, increase the amounts in the subsection by \$337.50 for each additional allowance claimed.