

SCHEDULE A (FEDERAL WITHHOLDING TAX)

**ALL PAY PERIODS
SINGLE PERSON INCLUDING HEAD OF HOUSEHOLD
DETERMINING FEDERAL TAX TO BE WITHHELD**

To determine the amount of federal withholding tax, first multiply the taxable gross wages by the number of pay periods in a year to get the annual wage. Subtract the value of exemptions allowed (determined by multiplying \$2,900.00 times the number of exemptions claimed) from the annual wage. Then determine federal withholding tax on the balance of annual gross wages, after deducting value of exemptions, by applying tax table below to remainder of the annual taxable gross wages. The amount of tax is then divided by the number of pay periods to arrive at the amount of federal withholding tax to be deducted per pay period.

WAGES LESS EXEMPTIONS:		INCOME TAX TO BE WITHHELD:	
<u>OVER</u>	<u>BUT NOT OVER</u>	<u>OF EXCESS OVER</u>	
\$ 0.00	\$ 2,650.00	\$.00	\$
\$ 2,650.00	\$ 28,700.00	\$.00 PLUS 15 %	\$ 2,650.00
\$ 28,700.00	\$ 62,200.00	\$ 3,907.50 PLUS 28 %	\$ 28,700.00
\$ 62,200.00	\$138,400.00	\$13,287.50 PLUS 31 %	\$ 62,200.00
\$138,400.00	\$299,000.00	\$36,909.50 PLUS 36 %	\$138,400.00
\$299,000.00		\$94,725.50 PLUS 39.6 %	\$299,000.00

**ALL PAY PERIODS
MARRIED PERSON
DETERMINING FEDERAL TAX TO BE WITHHELD**

To determine the amount of federal withholding tax, first multiply the taxable gross wages by the number of pay periods in a year to get the annual wage. Subtract the value of exemptions allowed (determined by multiplying \$2,900.00 times the number of exemptions claimed) from the annual wage. Then determine federal withholding tax on the balance of annual gross wages, after deducting value of exemptions, by applying tax table below to remainder of the annual taxable gross wages. The amount of tax is then divided by the number of pay periods to arrive at the amount of federal withholding tax to be deducted per pay period.

WAGES LESS EXEMPTIONS:		INCOME TAX TO BE WITHHELD:	
<u>OVER</u>	<u>BUT NOT OVER</u>	<u>OF EXCESS OVER</u>	
\$ 0.00	\$ 6,450.00	\$.00	\$
\$ 6,450.00	\$ 49,900.00	\$.00 PLUS 15 %	\$ 6,450.00
\$ 49,900.00	\$105,200.00	\$ 6,517.50 PLUS 28 %	\$ 49,900.00
\$105,200.00	\$171,200.00	\$22,001.50 PLUS 31 %	\$105,200.00
\$171,200.00	\$302,050.00	\$42,461.50 PLUS 36 %	\$171,200.00
\$302,050.00		\$89,567.50 PLUS 39.6 %	\$302,050.00