

# 2019 Withholding Charts

## Federal Tax Chart

**TABLE 4 - MONTHLY Payroll 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:	Of Excess Over
Not over \$317. . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$317	\$1,125	\$0.00 plus 10%	\$317
\$1,125	\$3,606	\$80.80 plus 12%	\$1,125
\$3,606	\$7,333	\$378.52 plus 22%	\$3,606
\$7,333	\$13,710	\$1,198.46 plus 24%	\$7,333
\$13,710	\$17,325	\$2,728.94 plus 32%	\$13,710
\$17,325	\$42,842	\$3,885.74 plus 35%	\$17,325
\$42,842	. . . .	\$12,816.69 plus 37%	\$42,842

(b) **MARRIED person** -

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	Of Excess Over
Not over \$983. . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$983	\$2,600	\$0.00 plus 10%	\$983
\$2,600	\$7,563	\$161.70 plus 12%	\$2,600
\$7,563	\$15,017	\$757.26 plus 22%	\$7,563
\$15,017	\$27,771	\$2,397.14 plus 24%	\$15,017
\$27,771	\$35,000	\$5,458.10 plus 32%	\$27,771
\$35,000	\$52,013	\$7,771.38 plus 35%	\$35,000
\$52,013	. . . .	\$13,725.93 plus 37%	\$52,013

Exempt Allowance \$350.00  
 FICA - 6.2% - \$132,900 Base Limit  
 Medicare - 1.45% - No Limit  
 Additional Medicare - 0.9% - Wage in Excess of \$200,000

Supplemental Wages 22%

## State Tax Chart

**TABLE 4 - MONTHLY Payroll 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:	Of Excess Over
Not over \$375. . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$375	\$3,583	1.10%	\$375
\$3,583	\$7,250	\$34.29 plus 2.04%	\$3,583
\$7,250	\$16,833	\$110.09 plus 2.27%	\$7,250
\$16,833	\$36,000	\$327.63 plus 2.64%	\$16,833
\$36,000	. . . .	\$833.64 plus 2.90%	\$36,000

(b) **MARRIED person** -

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	Of Excess Over
Not over \$867. . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$867	\$6,250	1.10%	\$867
\$6,250	\$11,750	\$59.21 plus 2.04%	\$6,250
\$11,750	\$21,000	\$171.41 plus 2.27%	\$11,750
\$21,000	\$36,667	\$381.39 plus 2.64%	\$21,000
\$36,667	. . . .	\$795.00 plus 2.90%	\$36,667

Exemption Allowance \$350.00

Supplemental Wages 1.84%