

# 2016 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 \$188 . . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$188	\$960	\$0.00 plus 10%	\$188
\$960	\$3,325	\$77.20 plus 15%	\$960
\$3,325	\$7,783	\$431.95 plus 25%	\$3,325
\$7,783	\$16,033	\$1,546.45 plus 28%	\$7,783
\$16,033	\$34,633	\$3,856.45 plus 33%	\$16,033
\$34,633	\$34,775	\$9,994.45 plus 35%	\$34,633
\$34,775	. . . .	\$10,044.15 plus 39.6%	\$34,775

**(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 \$713 . . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$713	\$2,258	\$0.00 plus 10%	\$713
\$2,258	\$6,988	\$154.50 plus 15%	\$2,258
\$6,988	\$13,371	\$864.00 plus 25%	\$6,988
\$13,371	\$20,000	\$2,459.75 plus 28%	\$13,371
\$20,000	\$35,158	\$4,315.87 plus 33%	\$20,000
\$35,158	\$39,625	\$9,318.01 plus 35%	\$35,158
\$39,625	. . . .	\$10,881.46 plus 39.6%	\$39,625

Exempt Allowance           \$337.50  
 FICA - 6.2% - \$118,500 Base Limit  
 Medicare - 1.45% - No Limit  
 Additional Medicare - 0.9% - Wage in Excess of \$200,000

## 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 \$358 . . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$358	\$3,417	1.10%	\$358
\$3,417	\$6,917	\$33.65 plus 2.04%	\$3,417
\$6,917	\$16,000	\$105.05 plus 2.27%	\$6,917
\$16,000	\$34,417	\$311.23 plus 2.64%	\$16,000
\$34,417	. . . .	\$797.44 plus 2.90%	\$34,417

**(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 \$833 . . . .		\$0	
<u>Over -</u>	<u>But Not Over -</u>		
\$833	\$5,917	1.10%	\$833
\$5,917	\$11,250	\$55.92 plus 2.04%	\$5,917
\$11,250	\$20,000	\$164.72 plus 2.27%	\$11,250
\$20,000	\$35,000	\$363.34 plus 2.64%	\$20,000
\$35,000	. . . .	\$759.34 plus 2.90%	\$35,000

Exemption Allowance           \$337.50