



Office of the State Comptroller
PAYROLL BULLETIN

Subject Changes in Federal Withholding Tax and Withholding Allowance Amount	Bulletin No. P-459
	Date December 13, 1985

Federal Income Withholding Tax Tables have changed effective for Institution payroll checks dated January 2, 1986, and Administration payroll checks dated January 8, 1986.

The new tax table reflects indexing for inflation of the tax rate schedule and personal allowance amount. The value of a withholding allowance has been increased from \$40.00 to \$41.54 biweekly and from \$20.00 to \$20.77 weekly.

Copy of the new tables from Circular E, dated January, 1986 is attached.

Tables for Percentage Method of Withholding
(For Wages Paid After December 1985)

TABLE 1—If the Payroll Period With Respect to an Employee is Weekly

(a) SINGLE person —including head of household:			(b) MARRIED person —		
If the amount of wages is:		The amount of income tax to be withheld shall be:	If the amount of wages is:		The amount of income tax to be withheld shall be:
Not over \$28 0			Not over \$50 0		
Over—	But not over —	of excess over—	Over—	But not over—	of excess over—
\$28	—\$87 12%	—\$28	\$50	—\$199 12%	—\$50
\$87	—\$192 \$7.08 plus 15%	—\$87	\$199	—\$398 \$17.88 plus 17%	—\$199
\$192	—\$302 \$22.83 plus 19%	—\$192	\$398	—\$490 \$51.71 plus 22%	—\$398
\$302	—\$457 \$43.73 plus 25%	—\$302	\$490	—\$600 \$71.95 plus 25%	—\$490
\$457	—\$577 \$82.48 plus 30%	—\$457	\$600	—\$710 \$99.45 plus 28%	—\$600
\$577	—\$687 \$118.48 plus 34%	—\$577	\$710	—\$930 \$130.25 plus 33%	—\$710
\$687	—\$155.88 plus 37%	—\$687	\$930	—\$202.85 plus 37%	—\$930

TABLE 2—If the Payroll Period With Respect to an Employee is Biweekly

(a) SINGLE person —including head of household:			(b) MARRIED person —		
If the amount of wages is:		The amount of income tax to be withheld shall be:	If the amount of wages is:		The amount of income tax to be withheld shall be:
Not over \$57 0			Not over \$100 0		
Over—	But not over —	of excess over—	Over—	But not over—	of excess over—
\$57	—\$173 12%	—\$57	\$100	—\$398 12%	—\$100
\$173	—\$385 \$13.92 plus 15%	—\$173	\$398	—\$795 \$35.76 plus 17%	—\$398
\$385	—\$605 \$45.72 plus 19%	—\$385	\$795	—\$980 \$103.25 plus 22%	—\$795
\$605	—\$913 \$87.52 plus 25%	—\$605	\$980	—\$1,199 \$143.95 plus 25%	—\$980
\$913	—\$1,154 \$164.52 plus 30%	—\$913	\$1,199	—\$1,419 \$198.70 plus 28%	—\$1,199
\$1,154	—\$1,373 \$236.82 plus 34%	—\$1,154	\$1,419	—\$1,859 \$260.30 plus 33%	—\$1,419
\$1,373	—\$311.28 plus 37%	—\$1,373	\$1,859	—\$405.50 plus 37%	—\$1,859

TABLE 3—If the Payroll Period With Respect to an Employee is Semimonthly

(a) SINGLE person —including head of household:			(b) MARRIED person —		
If the amount of wages is:		The amount of income tax to be withheld shall be:	If the amount of wages is:		The amount of income tax to be withheld shall be:
Not over \$62 0			Not over \$108 0		
Over—	But not over —	of excess over—	Over—	But not over—	of excess over—
\$62	—\$188 12%	—\$62	\$108	—\$431 12%	—\$108
\$188	—\$417 \$15.12 plus 15%	—\$188	\$431	—\$861 \$38.76 plus 17%	—\$431
\$417	—\$655 \$49.47 plus 19%	—\$417	\$861	—\$1,061 \$111.86 plus 22%	—\$861
\$655	—\$989 \$94.69 plus 25%	—\$655	\$1,061	—\$1,299 \$155.86 plus 25%	—\$1,061
\$989	—\$1,250 \$178.19 plus 30%	—\$989	\$1,299	—\$1,538 \$215.36 plus 28%	—\$1,299
\$1,250	—\$1,488 \$256.49 plus 34%	—\$1,250	\$1,538	—\$2,014 \$282.28 plus 33%	—\$1,538
\$1,488	—\$337.41 plus 37%	—\$1,488	\$2,014	—\$439.36 plus 37%	—\$2,014

TABLE 4—If the Payroll Period With Respect to an Employee is Monthly

(a) SINGLE person —including head of household:			(b) MARRIED person —		
If the amount of wages is:		The amount of income tax to be withheld shall be:	If the amount of wages is:		The amount of income tax to be withheld shall be:
Not over \$123 0			Not over \$217 0		
Over—	But not over —	of excess over—	Over—	But not over—	of excess over—
\$123	—\$375 12%	—\$123	\$217	—\$863 12%	—\$217
\$375	—\$833 \$30.24 plus 15%	—\$375	\$863	—\$1,723 \$77.52 plus 17%	—\$863
\$833	—\$1,310 \$98.94 plus 19%	—\$833	\$1,723	—\$2,123 \$223.72 plus 22%	—\$1,723
\$1,310	—\$1,978 \$189.57 plus 25%	—\$1,310	\$2,123	—\$2,598 \$311.72 plus 25%	—\$2,123
\$1,978	—\$2,500 \$356.57 plus 30%	—\$1,978	\$2,598	—\$3,075 \$430.47 plus 28%	—\$2,598
\$2,500	—\$2,976 \$513.17 plus 34%	—\$2,500	\$3,075	—\$4,028 \$564.03 plus 33%	—\$3,075
\$2,976	—\$675.01 plus 37%	—\$2,976	\$4,028	—\$878.52 plus 37%	—\$4,028