



Office of the State Comptroller  
**PAYROLL BULLETIN**

Subject  Changes in Federal Withholding Tax and Withholding Allowance Amount	Bulletin No.  P-549
	Date  December 21, 1987

Federal Income Withholding Tax Tables have changed effective for Administration payroll checks dated January 6, 1988 and Institution payroll checks dated January 14, 1988.

The new tax table reflects reductions enacted in the Tax Reform Act of 1986. The value of a withholding allowance has been increased from \$73.08 to \$75.00 biweekly and from \$20.77 to \$37.50 weekly.

A copy of the new tables from Circular E, dated January 1988 is attached.

# Tables for Percentage Method of Withholding

(For Wages Paid After December 1987)

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

**(a) SINGLE person**—including head of household:

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$20 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$20	—\$363 . . . . .	.15%	—\$20
\$363	—\$850 . . . . .	\$.51.49 plus 28%	—\$363
\$850	—\$1,953 . . . . .	\$.187.72 plus 33%	—\$850
\$1,953	. . . . .	\$.551.55 plus 28%	—\$1,953

**(b) MARRIED person**—

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$59 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$59	—\$631 . . . . .	.15%	—\$59
\$631	—\$1,441 . . . . .	\$.85.82 plus 28%	—\$631
\$1,441	—\$3,559 . . . . .	\$.312.78 plus 33%	—\$1,441
\$3,559	. . . . .	\$.1,011.55 plus 28%	—\$3,559

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

**(a) SINGLE person**—including head of household:

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$40 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$40	—\$727 . . . . .	.15%	—\$40
\$727	—\$1,700 . . . . .	\$.102.98 plus 28%	—\$727
\$1,700	—\$3,905 . . . . .	\$.375.44 plus 33%	—\$1,700
\$3,905	. . . . .	\$.1,103.09 plus 28%	—\$3,905

**(b) MARRIED person**—

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$117 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$117	—\$1,262 . . . . .	.15%	—\$117
\$1,262	—\$2,883 . . . . .	\$.171.63 plus 28%	—\$1,262
\$2,883	—\$7,118 . . . . .	\$.625.56 plus 33%	—\$2,883
\$7,118	. . . . .	\$.2,023.11 plus 28%	—\$7,118

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

**(a) SINGLE person**—including head of household:

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$44 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$44	—\$788 . . . . .	.15%	—\$44
\$788	—\$1,842 . . . . .	\$.111.56 plus 28%	—\$788
\$1,842	—\$4,230 . . . . .	\$.406.73 plus 33%	—\$1,842
\$4,230	. . . . .	\$.1,195.02 plus 28%	—\$4,230

**(b) MARRIED person**—

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$127 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$127	—\$1,367 . . . . .	.15%	—\$127
\$1,367	—\$3,123 . . . . .	\$.185.94 plus 28%	—\$1,367
\$3,123	—\$7,711 . . . . .	\$.677.69 plus 33%	—\$3,123
\$7,711	. . . . .	\$.2,191.70 plus 28%	—\$7,711

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

**(a) SINGLE person**—including head of household:

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$88 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$88	—\$1,575 . . . . .	.15%	—\$88
\$1,575	—\$3,683 . . . . .	\$.223.13 plus 28%	—\$1,575
\$3,683	—\$8,461 . . . . .	\$.813.46 plus 33%	—\$3,683
\$8,461	. . . . .	\$.2,390.03 plus 28%	—\$8,461

**(b) MARRIED person**—

<i>If the amount of wages (after subtracting withholding allowances) is:</i>		<i>The amount of income tax to be withheld shall be:</i>	
Not over \$254 . . . . .		.0	
<i>Over—</i>	<i>But not over—</i>		<i>of excess over—</i>
\$254	—\$2,733 . . . . .	.15%	—\$254
\$2,733	—\$6,246 . . . . .	\$.371.88 plus 28%	—\$2,733
\$6,246	—\$15,422 . . . . .	\$.1,355.38 plus 33%	—\$6,246
\$15,422	. . . . .	\$.4,383.40 plus 28%	—\$15,422

**TABLE 5—If the Payroll Period With Respect to an Employee Is Quarterly****(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$263 . . . . .		0
Over—	But not over—	of excess over—
\$263	—\$4,725 . . . . .	15% —\$263
\$4,725	—\$11,050 . . . . .	\$669.38 plus 28% —\$4,725
\$11,050	—\$25,383 . . . . .	\$2,440.38 plus 33% —\$11,050
\$25,383	. . . . .	\$7,170.10 plus 28% —\$25,383

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$763 . . . . .		0
Over—	But not over—	of excess over—
\$763	—\$8,200 . . . . .	15% —\$763
\$8,200	—\$18,738 . . . . .	\$1,115.63 plus 28% —\$8,200
\$18,738	—\$46,265 . . . . .	\$4,066.13 plus 33% —\$18,738
\$46,265	. . . . .	\$13,150.20 plus 28% —\$46,265

**TABLE 6—If the Payroll Period With Respect to an Employee Is Semiannual****(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$525 . . . . .		0
Over—	But not over—	of excess over—
\$525	—\$9,450 . . . . .	15% —\$525
\$9,450	—\$22,100 . . . . .	\$1,338.75 plus 28% —\$9,450
\$22,100	—\$50,765 . . . . .	\$4,880.75 plus 33% —\$22,100
\$50,765	. . . . .	\$14,340.20 plus 28% —\$50,765

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$1,525 . . . . .		0
Over—	But not over—	of excess over—
\$1,525	—\$16,400 . . . . .	15% —\$1,525
\$16,400	—\$37,475 . . . . .	\$2,231.25 plus 28% —\$16,400
\$37,475	—\$92,530 . . . . .	\$8,132.25 plus 33% —\$37,475
\$92,530	. . . . .	\$26,300.40 plus 28% —\$92,530

**TABLE 7—If the Payroll Period With Respect to an Employee Is Annual****(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$1,050 . . . . .		0
Over—	But not over—	of excess over—
\$1,050	—\$18,900 . . . . .	15% —\$1,050
\$18,900	—\$44,200 . . . . .	\$2,677.50 plus 28% —\$18,900
\$44,200	—\$101,530 . . . . .	\$9,761.50 plus 33% —\$44,200
\$101,530	. . . . .	\$28,680.40 plus 28% —\$101,530

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:
Not over \$3,050 . . . . .		0
Over—	But not over—	of excess over—
\$3,050	—\$32,800 . . . . .	15% —\$3,050
\$32,800	—\$74,950 . . . . .	\$4,462.50 plus 28% —\$32,800
\$74,950	—\$185,060 . . . . .	\$16,264.50 plus 33% —\$74,950
\$185,060	. . . . .	\$52,600.80 plus 28% —\$185,060

**TABLE 8—If the Payroll Period With Respect to an Employee Is a Daily Payroll Period or a Miscellaneous Payroll Period****(a) SINGLE person—including head of household:**

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to be withheld per day shall be:
Not over \$4.00 . . . . .		0
Over—	But not over—	of excess over—
\$4.00	—\$72.70 . . . . .	15% —\$4.00
\$72.70	—\$170.00 . . . . .	\$10.31 plus 28% —\$72.70
\$170.00	—\$390.50 . . . . .	\$37.55 plus 33% —\$170.00
\$390.50	. . . . .	\$110.31 plus 28% —\$390.50

**(b) MARRIED person—**

If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to be withheld per day shall be:
Not over \$11.70 . . . . .		0
Over—	But not over—	of excess over—
\$11.70	—\$126.20 . . . . .	15% —\$11.70
\$126.20	—\$288.30 . . . . .	\$17.18 plus 28% —\$126.20
\$288.30	—\$711.80 . . . . .	\$62.56 plus 33% —\$288.30
\$711.80	. . . . .	\$202.32 plus 28% —\$711.80