



Office of the State Comptroller  
**PAYROLL BULLETIN**

<b>Subject</b> 1992 Changes in Federal Income Tax Withholding and Earned Income Credit	<b>Bulletin No.</b> P-715
	<b>Date</b> November 27, 1991

Federal Tax

Federal Income Withholding Tax tables have changed effective with Institution checks dated January 8, 1992 and Administration checks dated January 15, 1992. The value of a withholding allowance has been increased to \$44.23 weekly, \$88.46 biweekly and \$191.67 monthly. A copy of the new tax tables from Circular E, dated January 1992, is attached. To request a copy contact the IRS at the toll free number, 1-800-829-3676.

Advanced Payment of Earned Income Credit

In 1992, employees whose earned income is less than \$22,370 may be eligible for the advance payment of the Earned Income Credit (EIC), with a maximum credit of \$1,324. Copies of the new 1992 tables for calculating the credit are attached.

Eligible employees must complete a new W-5 Earned Income Credit Advance Payment Certificate each year. Copies of the forms may be obtained from IRS. Instructions for processing the EIC are in the Agency Payroll Manual, Chapter D, Section 4, page 45.

(For Wages Paid After December 1991)

**TABLE 5—If the Payroll Period With Respect to an Employee is Quarterly**

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$325 . . . . .		0		Not over \$925 . . . . .		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$325	—\$5,688 . . . . .	15%	—\$325	\$925	—\$9,875 . . . . .	15%	—\$925
\$5,688	—\$13,300 . . . . .	\$804.45 plus 28%	—\$5,688	\$9,875	—\$22,550 . . . . .	\$1,342.50 plus 28%	—\$9,875
\$13,300		\$2,935.81 plus 31%	—\$13,300	\$22,550		\$4,891.50 plus 31%	—\$22,550

**TABLE 6—If the Payroll Period With Respect to an Employee is Semiannual**

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$650 . . . . .		0		Not over \$1,850 . . . . .		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$650	—\$11,375 . . . . .	15%	—\$650	\$1,850	—\$19,750 . . . . .	15%	—\$1,850
\$11,375	—\$26,600 . . . . .	\$1,608.75 plus 28%	—\$11,375	\$19,750	—\$45,100 . . . . .	\$2,685.00 plus 28%	—\$19,750
\$26,600		\$5,871.75 plus 31%	—\$26,600	\$45,100		\$9,783.00 plus 31%	—\$45,100

**TABLE 7—If the Payroll Period With Respect to an Employee is Annual**

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$1,300 . . . . .		0		Not over \$3,700 . . . . .		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,300	—\$22,750 . . . . .	15%	—\$1,300	\$3,700	—\$39,500 . . . . .	15%	—\$3,700
\$22,750	—\$53,200 . . . . .	\$3,217.50 plus 28%	—\$22,750	\$39,500	—\$90,200 . . . . .	\$5,370.00 plus 28%	—\$39,500
\$53,200		\$11,743.50 plus 31%	—\$53,200	\$90,200		\$19,566.00 plus 31%	—\$90,200

**TABLE 8—If the Payroll Period With Respect to an Employee is a Daily Payroll Period or a Miscellaneous Payroll Period**

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person—</b>			
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:		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 \$5.00 . . . . .		0		Not over \$14.20 . . . . .		0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$5.00	—\$87.50 . . . . .	15%	—\$5.00	\$14.20	—\$151.90 . . . . .	15%	—\$14.20
\$87.50	—\$204.60 . . . . .	\$12.38 plus 28%	—\$87.50	\$151.90	—\$346.90 . . . . .	\$20.66 plus 28%	—\$151.90
\$204.60		\$45.17 plus 31%	—\$204.60	\$346.90		\$75.26 plus 31%	—\$346.90

**Tables for Percentage Method of Withholding**  
(For Wages Paid After December 1991)

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

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$25 . . . . .		0		Not over \$71 . . . . .		0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$25	—\$438	15%	—\$25	\$71	—\$760	15%	—\$71
\$438	—\$1,023	\$61.95 plus 28%	—\$438	\$760	—\$1,735	\$103.35 plus 28%	—\$760
\$1,023		\$225.75 plus 31%	—\$1,023	\$1,735		\$376.35 plus 31%	—\$1,735

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

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$50 . . . . .		0		Not over \$142 . . . . .		0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$50	—\$875	15%	—\$50	\$142	—\$1,519	15%	—\$142
\$875	—\$2,046	\$123.75 plus 28%	—\$875	\$1,519	—\$3,469	\$206.55 plus 28%	—\$1,519
\$2,046		\$451.63 plus 31%	—\$2,046	\$3,469		\$752.55 plus 31%	—\$3,469

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

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$54 . . . . .		0		Not over \$154 . . . . .		0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$54	—\$948	15%	—\$54	\$154	—\$1,646	15%	—\$154
\$948	—\$2,217	\$134.10 plus 28%	—\$948	\$1,646	—\$3,758	\$223.80 plus 28%	—\$1,646
\$2,217		\$489.42 plus 31%	—\$2,217	\$3,758		\$815.16 plus 31%	—\$3,758

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

<b>(a) SINGLE person—including head of household:</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$108 . . . . .		0		Not over \$308 . . . . .		0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$108	—\$1,896	15%	—\$108	\$308	—\$3,292	15%	—\$308
\$1,896	—\$4,433	\$268.20 plus 28%	—\$1,896	\$3,292	—\$7,517	\$447.60 plus 28%	—\$3,292
\$4,433		\$978.56 plus 31%	—\$4,433	\$7,517		\$1,630.60 plus 31%	—\$7,517

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**Tables for Percentage Method of Advance EIC Payments**

(For Wages Paid After December 1991)

**Table 1. WEEKLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$142 . . .	17.6% of wages
\$142	\$231 . . .	\$25
\$231	. . . . .	\$25 less 12.57% of wages in excess of \$231

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$68 . . . . .	17.6% of wages
\$68	\$119 . . . . .	\$12
\$119	. . . . .	\$12 less 12.57% of wages in excess of \$119

**Table 2. BIWEEKLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$284 . . . . .	17.6% of wages
\$284	\$462 . . . . .	\$50
\$462	. . . . .	\$50 less 12.57% of wages in excess of \$462

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$142 . . . . .	17.6% of wages
\$142	\$231 . . . . .	\$25
\$231	. . . . .	\$25 less 12.57% of wages in excess of \$231

**Table 3. SEMIMONTHLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$312 . . . . .	17.6% of wages
\$312	\$494 . . . . .	\$55
\$494	. . . . .	\$55 less 12.57% of wages in excess of \$494

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$153 . . . . .	17.6% of wages
\$153	\$251 . . . . .	\$27
\$251	. . . . .	\$27 less 12.57% of wages in excess of \$251

**Table 4. MONTHLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$625 . . . . .	17.6% of wages
\$625	\$989 . . . . .	\$110
\$989	. . . . .	\$110 less 12.57% of wages in excess of \$989

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$312 . . . . .	17.6% of wages
\$312	\$494 . . . . .	\$55
\$494	. . . . .	\$55 less 12.57% of wages in excess of \$494

**Table 5. QUARTERLY Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,875 . . .	17.6% of wages
\$1,875	\$2,967 . . .	\$330
\$2,967	. . . . .	\$330 less 12.57% of wages in excess of \$2,967

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$937 . . .	17.6% of wages
\$937	\$1,483 . . .	\$165
\$1,483	. . . . .	\$165 less 12.57% of wages in excess of \$1,483

**Table 6. SEMIANNUAL Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$3,755 . . .	17.6% of wages
\$3,755	\$5,926 . . .	\$661
\$5,926	. . . . .	\$661 less 12.57% of wages in excess of \$5,926

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$1,875 . . .	17.6% of wages
\$1,875	\$2,966 . . .	\$330
\$2,966	. . . . .	\$330 less 12.57% of wages in excess of \$2,966

**Table 7. ANNUAL Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$7,517 . . .	17.6% of wages
\$7,517	\$11,844 . . .	\$1,323
\$11,844	. . . . .	\$1,323 less 12.57% of wages in excess of \$11,844

**(b) MARRIED With Both Spouses Filing Certificate**

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made shall be:
Over—	But not over—	
\$0	\$3,755 . . .	17.6% of wages
\$3,755	\$5,925 . . .	\$661
\$5,925	. . . . .	\$661 less 12.57% of wages in excess of \$5,925

**Table 8. DAILY or MISCELLANEOUS Payroll Period**

**(a) SINGLE or MARRIED Without Spouse Filing Certificate**

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$28 . . . . .	17.6% of wages
\$28	\$46 . . . . .	\$5
\$46	. . . . .	\$5 less 12.57% of wages in excess of \$46

**(b) MARRIED With Both Spouses Filing Certificate**

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made shall be the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$11 . . . . .	17.6% of wages
\$11	\$27 . . . . .	\$2
\$27	. . . . .	\$2 less 12.57% of wages in excess of \$27