



Office of the State Comptroller
PAYROLL BULLETIN

Subject 1992 Changes in Federal Income Tax Withholding	Bulletin No. P-723
	Date February 21, 1992

Federal Income Withholding Tax tables have changed effective with Institution checks dated March 5, 1992 and Administration checks dated March 11, 1992. The value of a withholding allowance will remain the same. A copy of the new tax tables from Circular E, dated February 1992, is attached. To request a copy, contact the IRS at the toll free number 1-800-829-3676.

Tables for Percentage Method of Withholding
(For Wages Paid After February 1992)

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 (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 \$47		0		Not over \$115		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$47	—\$438	15%	—\$47	\$115	—\$760	15%	—\$115
\$438	—\$913	\$58.65 plus 28%	—\$438	\$760	—\$1,513	\$96.75 plus 28%	—\$760
\$913		\$191.65 plus 31%	—\$913	\$1,513		\$307.59 plus 31%	—\$1,513

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 (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 \$94		0		Not over \$231		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$94	—\$875	15%	—\$94	\$231	—\$1,519	15%	—\$231
\$875	—\$1,825	\$117.15 plus 28%	—\$875	\$1,519	—\$3,027	\$193.20 plus 28%	—\$1,519
\$1,825		\$383.15 plus 31%	—\$1,825	\$3,027		\$615.44 plus 31%	—\$3,027

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 (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 \$102		0		Not over \$250		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$948	15%	—\$102	\$250	—\$1,646	15%	—\$250
\$948	—\$1,977	\$126.90 plus 28%	—\$948	\$1,646	—\$3,279	\$209.40 plus 28%	—\$1,646
\$1,977		\$415.02 plus 31%	—\$1,977	\$3,279		\$666.64 plus 31%	—\$3,279

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 (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 \$204		0		Not over \$500		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$204	—\$1,896	15%	—\$204	\$500	—\$3,292	15%	—\$500
\$1,896	—\$3,954	\$253.80 plus 28%	—\$1,896	\$3,292	—\$6,558	\$418.80 plus 28%	—\$3,292
\$3,954		\$830.04 plus 31%	—\$3,954	\$6,558		\$1,333.28 plus 31%	—\$6,558

(For Wages Paid After February 1992)

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

(a) SINGLE person —including head of household:				(b) MARRIED person —			
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 \$613		0		Not over \$1,500		0	
Over—	But not over —		of excess over —	Over—	But not over—		of excess over—
\$613	—\$5,688	15%	—\$613	\$1,500	—\$9,875	15%	—\$1,500
\$5,688	—\$11,863	\$761.25 plus 28%	—\$5,688	\$9,875	—\$19,675	\$1,256.25 plus 28%	—\$9,875
\$11,863	.....	\$2,490.25 plus 31%	—\$11,863	\$19,675	.....	\$4,000.25 plus 31%	—\$19,675

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

(a) SINGLE person —including head of household:				(b) MARRIED person —			
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 \$1,225		0		Not over \$3,000		0	
Over—	But not over —		of excess over —	Over—	But not over—		of excess over—
\$1,225	—\$11,375	15%	—\$1,225	\$3,000	—\$19,750	15%	—\$3,000
\$11,375	—\$23,725	\$1,522.50 plus 28%	—\$11,375	\$19,750	—\$39,350	\$2,512.50 plus 28%	—\$19,750
\$23,725	.....	\$4,980.50 plus 31%	—\$23,725	\$39,350	.....	\$8,000.50 plus 31%	—\$39,350

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

(a) SINGLE person —including head of household:				(b) MARRIED person —			
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 \$2,450		0		Not over \$6,000		0	
Over—	But not over —		of excess over —	Over—	But not over—		of excess over—
\$2,450	—\$22,750	15%	—\$2,450	\$6,000	—\$39,500	15%	—\$6,000
\$22,750	—\$47,450	\$3,045.00 plus 28%	—\$22,750	\$39,500	—\$78,700	\$5,025.00 plus 28%	—\$39,500
\$47,450	.....	\$9,961.00 plus 31%	—\$47,450	\$78,700	.....	\$16,001.00 plus 31%	—\$78,700

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:				(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:		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 \$9.40		0		Not over \$23.10		0	
Over—	But not over —		of excess over —	Over—	But not over—		of excess over—
\$9.40	—\$87.50	15%	—\$9.40	\$23.10	—\$151.90	15%	—\$23.10
\$87.50	—\$182.50	\$11.72 plus 28%	—\$87.50	\$151.90	—\$302.70	\$19.32 plus 28%	—\$151.90
\$182.50	.....	\$38.32 plus 31%	—\$182.50	\$302.70	.....	\$61.54 plus 31%	—\$302.70