Employee's Income Tax Withholding—Married Persons

Select the appropriate table ❶

MARRIED Persons—**SEMIMONTHLY** Payroll Period
(For Wages Paid Through December 20--)

And the wages are–		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1060	1080	52	35	19	4	0	0	0	0	0	0	0
1080	1100	55	37	21	6	0	0	0	0	0	0	0
1100	1120	58	39	23	8	0	0	0	0	0	0	0
1120	1140	61	41	25	10	0	0	0	0	0	0	0
1140	1160	64	43	27	12	0	0	0	0	0	0	0
1160	1180	67	45	29	14	0	0	0	0	0	0	0
1180	1200	70	47	31	16	1	0	0	0	0	0	0
1200	1220	73	50	33	18	3	0	0	0	0	0	0
1220	1240	76	53	35	20	5	0	0	0	0	0	0
1240	1260	79	56	37	22	7	0	0	0	0	0	0
1260	1280	82	59	39	24	9	0	0	0	0	0	0
1280	1300	85	62	41	26	11	0	0	0	0	0	0
1300	1320	88	65	43	28	13	0	0	0	0	0	0
1320	1340	91	68	46	30	15	0	0	0	0	0	0
1340	1360	94	71	49	32	17	2	0	0	0	0	0
1360	1380	97	74	52	34	19	4	0	0	0	0	0
1380	1400	100	77	55	36	21	6	0	0	0	0	0
1400	1420	103	80	58	38	23	8	0	0	0	0	0
1420	1440	106	83	61	40	25	10	0	0	0	0	0
1440	1460	109	86	64	42	27	12	0	0	0	0	0
1460	1480	112	89	67	44	29	14	0	0	0	0	0
1480	1500	115	92	70	47	31	16	0	0	0	0	0
1500	1520	118	95	73	50	33	18	2	0	0	0	0
1520	1540	121	98	76	53	35	20	4	0	0	0	0
1540	1560	124	101	79	56	37	22	6	0	0	0	0
1560	1580	127	104	82	59	39	24	8	0	0	0	0
1580	1600	130	107	85	62	41	26	10	0	0	0	0
1600	1620	133	110	88	65	43	28	12	0	0	0	0
1620	1640	136	113	91	68	45	30	14	0	0	0	0
1640	1660	139	116	94	71	48	32	16	1	0	0	0
1660	1680	142	119	97	74	51	34	18	3	0	0	0
1680	1700	145	122	100	77	54	36	20	5	0	0	0
1700	1720	148	125	103	80	57	38	22	7	0	0	0
1720	1740	151	128	106	83	60	40	24	9	0	0	0
1740	1760	154	131	109	86	63	42	26	11	0	0	0
1760	1780	157	134	112	89	66	44	28	13	0	0	0
1780	1800	160	137	115	92	69	46	30	15	0	0	0
1800	1820	163	140	118	95	72	49	32	17	2	0	0
1820	1840	166	143	121	98	75	52	34	19	4	0	0
1840	1860	169	146	124	101	78	55	36	21	6	0	0
1860	1880	172	149	127	104	81	58	38	23	8	0	0
1880	1900	175	152	130	107	84	61	40	25	10	0	0
1900	1920	178	155	133	110	87	64	42	27	12	0	0
1920	1940	181	158	136	113	90	67	44	29	14	1	0
1940	1960	184	161	139	116	93	70	47	31	16	3	0
1960	1980	187	164	142	119	96	73	50	33	18	5	0
1980	2000	190	167	145	122	99	76	53	35	20	7	0
2000	2020	193	170	148	125	102	79	56	37	22	9	0
2020	2040	196	173	151	128	105	82	59	39	24	11	0
2040	2060	199	176	154	131	108	85	62	41	26	13	0
2060	2080	202	179	157	134	111	88	65	43	28	15	0
2080	2100	205	182	160	137	114	91	68	45	30	17	0
2100	2120	208	185	163	140	117	94	71	48	32	19	2
2120	2140	211	188	166	143	120	97	74	51	34	21	4
2140	2160	214	191	169	146	123	100	77	54	36	23	6
2160	2180	217	194	172	149	126	103	80	57	38	25	8
2180	2200	220	197	175	152	129	106	83	60	40	27	10
2200	2220	223	200	178	155	132	109	86	63	42	29	12
2220	2240	226	203	181	158	135	112	89	66	44	31	14
2240	2260	229	206	184	161	138	115	92	69	47	31	16

❷ Locate employee's total earnings

❸ Intersection of earnings and withholding allowance

Determining an Employee's Income Tax Withholding

1. Select the correct table. Married Persons—Semimonthly Payroll Period is used to determine income tax withholding for John P. Butler.
2. Locate the employee's total earnings between the appropriate lines of the At Least and But Less Than columns. Mr. Butler's total earnings for the pay period ended December 15, 20--, were $1,466.25. Locate the line At Least $1,460.00 But Less Than $1,480.00.
3. Follow the selected wages line across to the column headed by the employee's number of withholding allowances. The amount listed at the intersection of the wages line and number of withholding allowances column is the amount of income tax to withhold. Mr. Butler's federal income tax withholding, with total earnings of $1,466.25 and four withholding allowances, is $29.00 for the semimonthly pay period ended December 15, 20--.