

**Tables for Percentage Method of Withholding**  
(For Wages Paid in 2007)

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51 . . . . .		\$0		Not over \$154 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$195 . . . . .	10%	—\$51	\$154	—\$449 . . . . .	10%	—\$154
\$195	—\$645 . . . . .	\$14.40 plus 15%	—\$195	\$449	—\$1,360 . . . . .	\$29.50 plus 15%	—\$449
\$645	—\$1,482 . . . . .	\$81.90 plus 25%	—\$645	\$1,360	—\$2,573 . . . . .	\$166.15 plus 25%	—\$1,360
\$1,482	—\$3,131 . . . . .	\$291.15 plus 28%	—\$1,482	\$2,573	—\$3,907 . . . . .	\$469.40 plus 28%	—\$2,573
\$3,131	—\$6,763 . . . . .	\$752.87 plus 33%	—\$3,131	\$3,907	—\$6,865 . . . . .	\$842.92 plus 33%	—\$3,907
\$6,763	. . . . .	\$1,951.43 plus 35%	—\$6,763	\$6,865	. . . . .	\$1,819.06 plus 35%	—\$6,865

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102 . . . . .		\$0		Not over \$308 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$389 . . . . .	10%	—\$102	\$308	—\$898 . . . . .	10%	—\$308
\$389	—\$1,289 . . . . .	\$28.70 plus 15%	—\$389	\$898	—\$2,719 . . . . .	\$59.00 plus 15%	—\$898
\$1,289	—\$2,964 . . . . .	\$163.70 plus 25%	—\$1,289	\$2,719	—\$5,146 . . . . .	\$332.15 plus 25%	—\$2,719
\$2,964	—\$6,262 . . . . .	\$582.45 plus 28%	—\$2,964	\$5,146	—\$7,813 . . . . .	\$938.90 plus 28%	—\$5,146
\$6,262	—\$13,525 . . . . .	\$1,505.89 plus 33%	—\$6,262	\$7,813	—\$13,731 . . . . .	\$1,685.66 plus 33%	—\$7,813
\$13,525	. . . . .	\$3,902.68 plus 35%	—\$13,525	\$13,731	. . . . .	\$3,638.60 plus 35%	—\$13,731

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110 . . . . .		\$0		Not over \$333 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$422 . . . . .	10%	—\$110	\$333	—\$973 . . . . .	10%	—\$333
\$422	—\$1,397 . . . . .	\$31.20 plus 15%	—\$422	\$973	—\$2,946 . . . . .	\$64.00 plus 15%	—\$973
\$1,397	—\$3,211 . . . . .	\$177.45 plus 25%	—\$1,397	\$2,946	—\$5,575 . . . . .	\$359.95 plus 25%	—\$2,946
\$3,211	—\$6,783 . . . . .	\$630.95 plus 28%	—\$3,211	\$5,575	—\$8,465 . . . . .	\$1,017.20 plus 28%	—\$5,575
\$6,783	—\$14,652 . . . . .	\$1,631.11 plus 33%	—\$6,783	\$8,465	—\$14,875 . . . . .	\$1,826.40 plus 33%	—\$8,465
\$14,652	. . . . .	\$4,227.88 plus 35%	—\$14,652	\$14,875	. . . . .	\$3,941.70 plus 35%	—\$14,875

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221 . . . . .		\$0		Not over \$667 . . . . .		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$843 . . . . .	10%	—\$221	\$667	—\$1,946 . . . . .	10%	—\$667
\$843	—\$2,793 . . . . .	\$62.20 plus 15%	—\$843	\$1,946	—\$5,892 . . . . .	\$127.90 plus 15%	—\$1,946
\$2,793	—\$6,423 . . . . .	\$354.70 plus 25%	—\$2,793	\$5,892	—\$11,150 . . . . .	\$719.80 plus 25%	—\$5,892
\$6,423	—\$13,567 . . . . .	\$1,262.20 plus 28%	—\$6,423	\$11,150	—\$16,929 . . . . .	\$2,034.30 plus 28%	—\$11,150
\$13,567	—\$29,304 . . . . .	\$3,262.52 plus 33%	—\$13,567	\$16,929	—\$29,750 . . . . .	\$3,652.42 plus 33%	—\$16,929
\$29,304	. . . . .	\$8,455.73 plus 35%	—\$29,304	\$29,750	. . . . .	\$7,883.35 plus 35%	—\$29,750

**Tables for Percentage Method of Withholding (Continued)**  
(For Wages Paid in 2007)

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663 . . . . .		\$0		Not over \$2,000 . . . . .		\$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>
\$663	—\$2,530 . . . . .	10%	—\$663	\$2,000	—\$5,838 . . . . .	10%	—\$2,000
\$2,530	—\$8,380 . . . . .	\$186.70 plus 15%	—\$2,530	\$5,838	—\$17,675 . . . . .	\$383.80 plus 15%	—\$5,838
\$8,380	—\$19,269 . . . . .	\$1,064.20 plus 25%	—\$8,380	\$17,675	—\$33,450 . . . . .	\$2,159.35 plus 25%	—\$17,675
\$19,269	—\$40,700 . . . . .	\$3,786.45 plus 28%	—\$19,269	\$33,450	—\$50,788 . . . . .	\$6,103.10 plus 28%	—\$33,450
\$40,700	—\$87,913 . . . . .	\$9,787.13 plus 33%	—\$40,700	\$50,788	—\$89,250 . . . . .	\$10,957.74 plus 33%	—\$50,788
\$87,913	. . . . .	\$25,367.42 plus 35%	—\$87,913	\$89,250	. . . . .	\$23,650.20 plus 35%	—\$89,250

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325 . . . . .		\$0		Not over \$4,000 . . . . .		\$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>
\$1,325	—\$5,060 . . . . .	10%	—\$1,325	\$4,000	—\$11,675 . . . . .	10%	—\$4,000
\$5,060	—\$16,760 . . . . .	\$373.50 plus 15%	—\$5,060	\$11,675	—\$35,350 . . . . .	\$767.50 plus 15%	—\$11,675
\$16,760	—\$38,538 . . . . .	\$2,128.50 plus 25%	—\$16,760	\$35,350	—\$66,900 . . . . .	\$4,318.75 plus 25%	—\$35,350
\$38,538	—\$81,400 . . . . .	\$7,573.00 plus 28%	—\$38,538	\$66,900	—\$101,575 . . . . .	\$12,206.25 plus 28%	—\$66,900
\$81,400	—\$175,825 . . . . .	\$19,574.36 plus 33%	—\$81,400	\$101,575	—\$178,500 . . . . .	\$21,915.25 plus 33%	—\$101,575
\$175,825	. . . . .	\$50,734.61 plus 35%	—\$175,825	\$178,500	. . . . .	\$47,300.50 plus 35%	—\$178,500

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650 . . . . .		\$0		Not over \$8,000 . . . . .		\$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>
\$2,650	—\$10,120 . . . . .	10%	—\$2,650	\$8,000	—\$23,350 . . . . .	10%	—\$8,000
\$10,120	—\$33,520 . . . . .	\$747.00 plus 15%	—\$10,120	\$23,350	—\$70,700 . . . . .	\$1,535.00 plus 15%	—\$23,350
\$33,520	—\$77,075 . . . . .	\$4,257.00 plus 25%	—\$33,520	\$70,700	—\$133,800 . . . . .	\$8,637.50 plus 25%	—\$70,700
\$77,075	—\$162,800 . . . . .	\$15,145.75 plus 28%	—\$77,075	\$133,800	—\$203,150 . . . . .	\$24,412.50 plus 28%	—\$133,800
\$162,800	—\$351,650 . . . . .	\$39,148.75 plus 33%	—\$162,800	\$203,150	—\$357,000 . . . . .	\$43,830.50 plus 33%	—\$203,150
\$351,650	. . . . .	\$101,469.25 plus 35%	—\$351,650	\$357,000	. . . . .	\$94,601.00 plus 35%	—\$357,000

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<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 withhold per day is:		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 withhold per day is:	
Not over \$10.20 . . . . .		\$0		Not over \$30.80 . . . . .		\$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>
\$10.20	—\$38.90 . . . . .	10%	—\$10.20	\$30.80	—\$89.80 . . . . .	10%	—\$30.80
\$38.90	—\$128.90 . . . . .	\$2.87 plus 15%	—\$38.90	\$89.80	—\$271.90 . . . . .	\$5.90 plus 15%	—\$89.80
\$128.90	—\$296.40 . . . . .	\$16.37 plus 25%	—\$128.90	\$271.90	—\$514.60 . . . . .	\$33.22 plus 25%	—\$271.90
\$296.40	—\$626.20 . . . . .	\$58.25 plus 28%	—\$296.40	\$514.60	—\$781.30 . . . . .	\$93.90 plus 28%	—\$514.60
\$626.20	—\$1,352.50 . . . . .	\$150.59 plus 33%	—\$626.20	\$781.30	—\$1,373.10 . . . . .	\$168.58 plus 33%	—\$781.30
\$1,352.50	. . . . .	\$390.27 plus 35%	—\$1,352.50	\$1,373.10	. . . . .	\$363.87 plus 35%	—\$1,373.10