

**Percentage Method Tables for Income Tax Withholding**

**(For Wages Paid in 2017)**

**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 \$ 44		\$0		Not over \$166		\$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>
\$44	—\$224	\$0.00 plus 10%	—\$44	\$166	—\$525	\$0.00 plus 10%	—\$166
\$224	—\$774	\$18.00 plus 15%	—\$224	\$525	—\$1,626	\$35.90 plus 15%	—\$525
\$774	—\$1,812	\$100.50 plus 25%	—\$774	\$1,626	—\$3,111	\$201.05 plus 25%	—\$1,626
\$1,812	—\$3,730	\$360.00 plus 28%	—\$1,812	\$3,111	—\$4,654	\$572.30 plus 28%	—\$3,111
\$3,730	—\$8,058	\$897.04 plus 33%	—\$3,730	\$4,654	—\$8,180	\$1,004.34 plus 33%	—\$4,654
\$8,058	—\$8,090	\$2,325.28 plus 35%	—\$8,058	\$8,180	—\$9,218	\$2,167.92 plus 35%	—\$8,180
\$8,090		\$2,336.48 plus 39.6%	—\$8,090	\$9,218		\$2,531.22 plus 39.6%	—\$9,218

**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 \$88		\$0		Not over \$333		\$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>
\$88	—\$447	\$0.00 plus 10%	—\$88	\$333	—\$1,050	\$0.00 plus 10%	—\$333
\$447	—\$1,548	\$35.90 plus 15%	—\$447	\$1,050	—\$3,252	\$71.70 plus 15%	—\$1,050
\$1,548	—\$3,623	\$201.05 plus 25%	—\$1,548	\$3,252	—\$6,221	\$402.00 plus 25%	—\$3,252
\$3,623	—\$7,460	\$719.80 plus 28%	—\$3,623	\$6,221	—\$9,308	\$1,144.25 plus 28%	—\$6,221
\$7,460	—\$16,115	\$1,794.16 plus 33%	—\$7,460	\$9,308	—\$16,360	\$2,008.61 plus 33%	—\$9,308
\$16,115	—\$16,181	\$4,650.31 plus 35%	—\$16,115	\$16,360	—\$18,437	\$4,335.77 plus 35%	—\$16,360
\$16,181		\$4,673.41 plus 39.6%	—\$16,181	\$18,437		\$5,062.72 plus 39.6%	—\$18,437

**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 \$96		\$0		Not over \$360		\$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>
\$96	—\$484	\$0.00 plus 10%	—\$96	\$360	—\$1,138	\$0.00 plus 10%	—\$360
\$484	—\$1,677	\$38.80 plus 15%	—\$484	\$1,138	—\$3,523	\$77.80 plus 15%	—\$1,138
\$1,677	—\$3,925	\$217.75 plus 25%	—\$1,677	\$3,523	—\$6,740	\$435.55 plus 25%	—\$3,523
\$3,925	—\$8,081	\$779.75 plus 28%	—\$3,925	\$6,740	—\$10,083	\$1,239.80 plus 28%	—\$6,740
\$8,081	—\$17,458	\$1,943.43 plus 33%	—\$8,081	\$10,083	—\$17,723	\$2,175.84 plus 33%	—\$10,083
\$17,458	—\$17,529	\$5,037.84 plus 35%	—\$17,458	\$17,723	—\$19,973	\$4,697.04 plus 35%	—\$17,723
\$17,529		\$5,062.69 plus 39.6%	—\$17,529	\$19,973		\$5,484.54 plus 39.6%	—\$19,973

**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 \$192		\$0		Not over \$721		\$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>
\$192	—\$969	\$0.00 plus 10%	—\$192	\$721	—\$2,275	\$0.00 plus 10%	—\$721
\$969	—\$3,354	\$77.70 plus 15%	—\$969	\$2,275	—\$7,046	\$155.40 plus 15%	—\$2,275
\$3,354	—\$7,850	\$435.45 plus 25%	—\$3,354	\$7,046	—\$13,479	\$871.05 plus 25%	—\$7,046
\$7,850	—\$16,163	\$1,559.45 plus 28%	—\$7,850	\$13,479	—\$20,167	\$2,479.30 plus 28%	—\$13,479
\$16,163	—\$34,917	\$3,887.09 plus 33%	—\$16,163	\$20,167	—\$35,446	\$4,351.94 plus 33%	—\$20,167
\$34,917	—\$35,058	\$10,075.91 plus 35%	—\$34,917	\$35,446	—\$39,946	\$9,394.01 plus 35%	—\$35,446
\$35,058		\$10,125.26 plus 39.6%	—\$35,058	\$39,946		\$10,969.01 plus 39.6%	—\$39,946

**Percentage Method Tables for Income Tax Withholding (continued)**

**(For Wages Paid in 2017)**

**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 \$575		\$0		Not over \$2,163		\$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>
\$575	—\$2,906	\$0.00 plus 10%	—\$575	\$2,163	—\$6,825	\$0.00 plus 10%	—\$2,163
\$2,906	—\$10,063	\$233.10 plus 15%	—\$2,906	\$6,825	—\$21,138	\$466.20 plus 15%	—\$6,825
\$10,063	—\$23,550	\$1,306.65 plus 25%	—\$10,063	\$21,138	—\$40,438	\$2,613.15 plus 25%	—\$21,138
\$23,550	—\$48,488	\$4,678.40 plus 28%	—\$23,550	\$40,438	—\$60,500	\$7,438.15 plus 28%	—\$40,438
\$48,488	—\$104,750	\$11,661.04 plus 33%	—\$48,488	\$60,500	—\$106,338	\$13,055.51 plus 33%	—\$60,500
\$104,750	—\$105,175	\$30,227.50 plus 35%	—\$104,750	\$106,338	—\$119,838	\$28,182.05 plus 35%	—\$106,338
\$105,175		\$30,376.25 plus 39.6%	—\$105,175	\$119,838		\$32,907.05 plus 39.6%	—\$119,838

**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 \$1,150		\$0		Not over \$4,325		\$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>
\$1,150	—\$5,813	\$0.00 plus 10%	—\$1,150	\$4,325	—\$13,650	\$0.00 plus 10%	—\$4,325
\$5,813	—\$20,125	\$466.30 plus 15%	—\$5,813	\$13,650	—\$42,275	\$932.50 plus 15%	—\$13,650
\$20,125	—\$47,100	\$2,613.10 plus 25%	—\$20,125	\$42,275	—\$80,875	\$5,226.25 plus 25%	—\$42,275
\$47,100	—\$96,975	\$9,356.85 plus 28%	—\$47,100	\$80,875	—\$121,000	\$14,876.25 plus 28%	—\$80,875
\$96,975	—\$209,500	\$23,321.85 plus 33%	—\$96,975	\$121,000	—\$212,675	\$26,111.25 plus 33%	—\$121,000
\$209,500	—\$210,350	\$60,455.10 plus 35%	—\$209,500	\$212,675	—\$239,675	\$56,364.00 plus 35%	—\$212,675
\$210,350		\$60,752.60 plus 39.6%	—\$210,350	\$239,675		\$65,814.00 plus 39.6%	—\$239,675

**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 \$2,300		\$0		Not over \$8,650		\$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>
\$2,300	—\$11,625	\$0.00 plus 10%	—\$2,300	\$8,650	—\$27,300	\$0.00 plus 10%	—\$8,650
\$11,625	—\$40,250	\$932.50 plus 15%	—\$11,625	\$27,300	—\$84,550	\$1,865.00 plus 15%	—\$27,300
\$40,250	—\$94,200	\$5,226.25 plus 25%	—\$40,250	\$84,550	—\$161,750	\$10,452.50 plus 25%	—\$84,550
\$94,200	—\$193,950	\$18,713.75 plus 28%	—\$94,200	\$161,750	—\$242,000	\$29,752.50 plus 28%	—\$161,750
\$193,950	—\$419,000	\$46,643.75 plus 33%	—\$193,950	\$242,000	—\$425,350	\$52,222.50 plus 33%	—\$242,000
\$419,000	—\$420,700	\$120,910.25 plus 35%	—\$419,000	\$425,350	—\$479,350	\$112,728.00 plus 35%	—\$425,350
\$420,700		\$121,505.25 plus 39.6%	—\$420,700	\$479,350		\$131,628.00 plus 39.6%	—\$479,350

**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 \$8.80		\$0		Not over \$33.30		\$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>
\$8.80	—\$44.70	\$0.00 plus 10%	—\$8.80	\$33.30	—\$105.00	\$0.00 plus 10%	—\$33.30
\$44.70	—\$154.80	\$3.59 plus 15%	—\$44.70	\$105.00	—\$325.20	\$7.17 plus 15%	—\$105.00
\$154.80	—\$362.30	\$20.11 plus 25%	—\$154.80	\$325.20	—\$622.10	\$40.20 plus 25%	—\$325.20
\$362.30	—\$746.00	\$71.99 plus 28%	—\$362.30	\$622.10	—\$930.80	\$114.43 plus 28%	—\$622.10
\$746.00	—\$1,611.50	\$179.43 plus 33%	—\$746.00	\$930.80	—\$1,636.00	\$200.87 plus 33%	—\$930.80
\$1,611.50	—\$1,618.10	\$465.05 plus 35%	—\$1,611.50	\$1,636.00	—\$1,843.70	\$433.59 plus 35%	—\$1,636.00
\$1,618.10		\$467.36 plus 39.6%	—\$1,618.10	\$1,843.70		\$506.29 plus 39.6%	—\$1,843.70