

2009 Federal Income Tax Rates

(Rates effective January 1, 2009)

Use these steps to figure your income tax withholding under the percentage method:

- 1) Multiply one withholding allowance for your payroll period (see Table below) by the number of allowances you claimed on your form W-4

WITHHOLDING ALLOWANCE TABLE

Payroll Period	One Withholding Allowance
Semimonthly	152.08
Bi-weekly	140.38
Monthly	304.17

- 2) Subtract that amount from your taxable wages
- 3) Determine your tax obligation from the appropriate tax rate table below

TAX RATE TABLES

SEMI-MONTHLY PAYROLL PERIOD:

SINGLE Person				MARRIED Person			
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 -	of excess over -	Over -	But not Over -	of excess over -	of excess over -
\$110	\$433	10%	\$110	\$333	\$998	10%	\$333
\$433	\$1,475	\$32.30 plus 15%	\$433	\$998	\$3,152	\$66.50 plus 15%	\$998
\$1,475	\$3,513	\$188.60 plus 25%	\$1,475	\$3,152	\$6,033	\$389.60 plus 25%	\$3,152
\$3,513	\$7,233	\$698.10 plus 28%	\$3,513	\$6,033	\$9,025	\$1,109.85 plus 28%	\$6,033
\$7,233	\$15,625	\$1,739.70 plus 33%	\$7,233	\$9,025	\$15,863	\$1,947.61 plus 33%	\$9,025
\$15,625		\$4,509.06 plus 35%	\$15,625	\$15,863		\$4,204.15 plus 35%	\$15,863

BI-WEEKLY PAYROLL PERIOD:

SINGLE Person				MARRIED Person			
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 -	of excess over -	Over -	But not Over -	of excess over -	of excess over -
\$102	\$400	10%	\$102	\$308	\$921	10%	\$308
\$400	\$1,362	\$29.80 plus 15%	\$400	\$921	\$2,910	\$61.30 plus 15%	\$921
\$1,362	\$3,242	\$174.10 plus 25%	\$1,362	\$2,910	\$5,569	\$359.65 plus 25%	\$2,910
\$3,242	\$6,677	\$644.10 plus 28%	\$3,242	\$5,569	\$8,331	\$1,024.40 plus 28%	\$5,569
\$6,677	\$14,423	\$1,605.90 plus 33%	\$6,677	\$8,331	\$14,642	\$1,797.76 plus 33%	\$8,331
\$14,423		\$4,162.08 plus 35%	\$14,423	\$14,642		\$3,880.39 plus 35%	\$14,642

MONTHLY PAYROLL PERIOD:

SINGLE Person				MARRIED Person			
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	\$867	10%	\$221	\$667	\$1,996	10%	\$667
\$867	\$2,950	\$64.60 plus 15%	\$867	\$1,996	\$6,304	\$132.90 plus 15%	\$1,996
\$2,950	\$7,025	\$377.05 plus 25%	\$2,950	\$6,304	\$12,067	\$779.10 plus 25%	\$6,304
\$7,025	\$14,467	\$1,395.80 plus 28%	\$7,025	\$12,067	\$18,050	\$2,219.85 plus 28%	\$12,067
\$14,467	\$31,250	\$3,479.56 plus 33%	\$14,467	\$18,050	\$31,725	\$3,895.09 plus 33%	\$18,050
\$31,250		\$9,017.95 plus 35%	\$31,250	\$31,725		\$8,407.84 plus 35%	\$31,725